



Rochester Board of Education
Audit Committee
August 29, 2007
Minutes

Attendance: Commissioners White and Thompson; Board Staff Ms. Henry-Wheeler, Auditor General, Ms. Dunsmoor and Ms. Washington; Commissioner Evans was absent.

Commissioner White convened the meeting at 6:23 p.m.

- I. Commissioner White briefly discussed the Lead Safe School policy with the Committee. The Committee noted that the Lead Safe School policy and related compliance should be subject to review by the Office of Auditor General. The Committee voted to endorse the Lead Safe School policy to the Board.
- II. Commissioner White initiated a discussion regarding the relationship between the Claims Auditor and the Board. He expressed a concern regarding the perception that the Office of Auditor General supervises the Claims function. Ms. Henry-Wheeler communicated that Claims is an independent function, however occasionally OAG offers control related guidance if Claims seeks their counsel. The Committee inquired how other Big 5 School Districts supervise the relationship with the Claims Auditor.

ACTION: Ms. Henry-Wheeler will contact other Big 5 school Districts and inquire how the Claims function is supervised.

- III. Ms. Henry-Wheeler provided an update on the status of Office of Auditor General activities. Ms. Henry-Wheeler communicated that the OAG will be reviewing financial schedules that will be submitted to the City. The Committee determined that once OAG has approved the schedules they should be forwarded to the Committee for final approval.

ACTION: Ms. Henry-Wheeler will forward financial schedules to the Audit Committee after OAG review with any necessary comments. The Committee will be granted 24 hours to comment on the financial schedules. If there is no objection from the Committee within the 24 hour review period, the schedules can be forwarded with the Committee's approval.

- IV. Commissioner White requested that the Committee review the decision by Claims Audit to deny the Garrett Wyman claim during the next meeting.

The meeting adjourned at 7:30 p.m.