

INTERNAL AUDIT REPORTS

A free society is maintained when government is responsive and responsible to the public, and when the public is aware of governmental actions. The Board of Education believes that the public release of information regarding School District internal audit reports will increase awareness of District operations, programming and practices, and allow for increased accountability and transparency to the Rochester community. Therefore, the Board of Education directs that henceforth, the Rochester City School District release and publicly post on the District's website the final audit reports performed by the Office of the Auditor General, except for information that is prohibited by law, privileged, or excluded under Sections 87 or 89 of the Public Officer's Law (e.g., matters constituting unwarranted invasions of personal privacy, impacting present or imminent collective bargaining agreements, or endangering the life or safety of any person).

Questions regarding this policy shall be resolved by the President of the Board of Education or designee, the Auditor General, and the General Counsel, after due collaboration and deliberation.

Adopted August 25, 2011 pursuant to Resolution No. 2011-12: 171.