

**Resolution 2010 11 20**  
**Interim Financial Procedures**

*By Member of the Board Brown*

WHEREAS, the Rochester School Facilities Modernization Program Act (“School Modernization Act”) established the Rochester Joint Schools Construction Board (“RJSCB”), a seven voting member board consisting of equal representation by the City of Rochester (“City”) and the Rochester City School District (“District”), as well as a member jointly selected by the City and the District; and

WHEREAS, under the School Modernization Act, the RJSCB has certain enumerated powers to act as agent for the District, the City, or both; and

WHEREAS, the RJSCB wishes to establish policies and procedures by which the leadership and staff of the RJSCB will provide reasonable assurance that the internal controls for the financial and related operations of the RJSCB are effective and efficient, and that the financial reports of the RJSCB are presented in conformity with generally accepted accounting principles and in compliance with applicable laws and regulations; and

WHEREAS, these policies shall assist the RJSCB in preventing fraud, detecting errors, ensuring timely and accurate reporting of financial information, and instituting a segregation of duties and/or proper compensating internal controls; therefore, be it

RESOLVED, that the Board hereby adopts the “Interim Financial Procedures and Policies.”

*Second by Member of the Board Vitale*  
*Adopted 5-0 with Members Pifer and Castro away*