

# ROCHESTER BOARD OF EDUCATION

## Special Meeting Minutes

April 26, 2010

**Attendance:** President Evans, Commissioners Cruz, Powell, White and Williams. Superintendent Brizard, General Counsel Charles Johnson and Chief Financial Officer Joyce Martelli. Auditor General Anissa Henry-Wheeler and Board Clerk Shanai Lee.

President Evans convened the meeting at 5:40 p.m.

Commissioner White arrived at 5:44 p.m.

President Evans opened the meeting by stating the purpose of the meeting is to approve the Corrective Action Plan for the New York State Office of the State Comptroller's Audit of Selected Financial Transactions for the period from July 1, 2007 through October 31, 2008.

Commissioner Williams asked about Audit Recommendation No. 5 which reads: "The District should review the three-way match override audit log and ensure that only valid claims against the District are being paid. Only the Claims Auditor should have the ability to override this internal control." He asked when will the Claims Auditor receive the report and who currently has the ability to override claims. Ms. Henry-Wheeler said the Claims Auditor will receive the report daily and will have the authority to override or approve claims. She also noted that the Accounts Payable Supervisor currently has the ability to override claims.

Commissioner Elliott asked how the Office of the State Comptroller's would ensure that the District is complying with the Corrective Action Plan. Ms. Henry-Wheeler stated that the representatives of the Office could revisit the District to observe that appropriate actions are being taken to insure compliance.

Mr. Johnson noted that the Administration has prepared an attachment which presents the Superintendent's regulation for the hiring and compensation of SEG employees pursuant to the Rules and Regulations of the Board of Education Relating to the Superintendent's Employee Group. Mr. Johnson asked that the document be submitted as an attachment to the Corrective Action Plan. President Evans said the document should not be with or as a part of the District's Corrective Action Plan, as it presents the Superintendent's ability to compensate beyond what the Board has agreed to in the Corrective Action Plan.

President Evans requested a motion to accept Resolution No. 2009-10: 837. A motion to accept Resolution No. 2009-10: 837 was made by Commissioner Powell and seconded by Commissioner White. Adopted 6-0 with Vice President Campos absent.

**Motion to adjourn** was made by Commissioner Williams at 6:11 p.m. Seconded by Commissioner White. Adopted 6-0 with Vice President Campos absent.