

Rochester Board of Education
Audit Committee Meeting
July 23, 2013

Minutes

Attendance: Commissioners Adams and Vice President White. Commissioner Elliott was absent. Ms. Annie Sealy, Financial Expert. Board Staff: Ms. Henry-Wheeler, Auditor General. Commissioner Adams convened the meeting at 5:31 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:** Minutes from the May 14, 2013 meeting were approved.

Motion to Approve Minutes made by Commissioner White, Seconded by Commissioner Adams

- II. Risk Assessment Presentation:** The Auditor General reviewed the Office of Auditor General Mission, Risk Assessment Process and Risk Evaluation Criteria. The Auditor General shared the source information that was utilized for the Risk Assessment process which included: Interviews with Board Members and Key District Leaders, Prior Year Audit Work, RCSD 2013-14 Budget, Management and Board Requests, Regulatory Requirements, Board Policy Manual, and Superintendent Regulations. The Auditor General also shared with the Audit Committee that there was noticeable comfort and rapport amongst the District Leaders during the discussions.

The Auditor General introduced the 2013-2014 Audit Plan and provided a brief description of each item.

The 2013-2014 Audit Plan is as follows:

- | | |
|---------------------------------------|------------------------------------|
| 1) Charter School Tuition | 8) CAFR Review |
| 2) Grants Management | 9) Student Activity Funds * |
| 3) Human Capital Initiatives | 10) Elementary Activity Accounts * |
| 4) School Operations | 11) Testing Administration |
| 5) Special Education Compliance | 12) Attendance Monitoring ** |
| 6) Student Behavior Management | 13) Follow Up Audits |
| 7) Teaching & Learning Administration | 14) Special Projects |

*Audits in multiple school buildings

**Advisory Support for this initiative

Commissioner White commented on the many changes in the District. Further discussion commenced around the different items in the 2013-2014 Audit Plan.

Motion to approve to forward the Audit Plan to the Board of Education made by Commissioner White, Seconded by Commissioner Adams.

Minutes recorded by Sarah Billings
Approved at October 16, 2013 AC mtg.

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- III. Office of Auditor General Status Update:** The Auditor General reviewed the 2013-2014 Audit Committee meeting schedule. The Committee approved the 2013-2014 Audit Committee meeting schedule. The Auditor General reviewed the following Audit Report Executive Summaries: James Monroe High School Student Activity Funds Audit, James Monroe High School Cash Operations Audit, School of the Arts Student Activity Funds Audit, Instrumental Music Review, and Student Counseling Follow Up Audit.

Motion to forward the Audit Reports to the Board for acceptance and posting on the RCSD Website made by Commissioner White, Seconded by Commissioner Adams.

- IV. Meeting called into Executive Session by Commissioner Adams at 6:51 PM.**
- V. Adjournment:** The meeting was adjourned at 7:14 PM.