

Rochester Board of Education
Audit Committee Meeting
October 16, 2013

Minutes

Attendance: Commissioners Adams, Elliott and Vice President White. Ms. Annie Sealy, Financial Expert. Board Staff: Ms. Henry-Wheeler, Auditor General.

Commissioner Adams convened the meeting at 5:34 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:** Minutes from the July 23, 2013 meeting were approved.

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

- II. Current Business:** The Auditor General discussed the Financial Schedules that are scheduled to be forwarded to the City of Rochester. The schedules were audited by Freed Maxick; therefore, a detailed review was not performed by the Office of Auditor General.

In November, the Comprehensive Annual Financial Report (CAFR) will be received and reviewed in detail by Office of Auditor General and the Board of Education for approval in the December Business Meeting. Invitations to the December 3rd Audit Committee meeting will be sent to all Board Members.

Motion to forward the City Schedules to the City of Rochester made by Commissioner White, Seconded by Commissioner Adams.

- III. OAG Update:** The Auditor General summarized highlights from the following Audit Reports: Student Activity Funds and Cash Audits, Northeast College Prep P-Card/Other Cash, Northeast College Prep Student Activity Funds, and Gate Receipts 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.

The Auditor General summarized highlights from the Suspension work performed. It was noted that several Board Committees are addressing suspension related topics. Commissioners Elliott, Adams and White commenced a spirited discussion regarding numerous suspension related concerns and how it impacts District Students. In an effort to obtain an understanding of District protocols and improve Board Policy on this issue, they requested an action item for the Auditor General.

Action: Summarize the various suspension related concerns discussed in the meeting and draft a letter from the Audit Committee to the Superintendent requesting clarity regarding District protocols and procedures.

- IV. Meeting called into Executive Session by Commissioner Adams at 7:15 PM.**

- V. Adjournment:** The meeting was adjourned at 7:35 PM.

*Minutes recorded by Sarah Billings
Minutes Approved on December 3, 2013 AC mtg.*