

Rochester Board of Education  
Audit Committee Meeting  
May 5, 2015

Minutes

**Attendance:** Commissioners Adams and Evans. Financial Expert Annie Sealy. Board Staff: Ms. Henry-Wheeler, Auditor General. Vice President Elliott and Parent Representative Donald Redman were excused.

Commissioner Adams convened the meeting at 5:45 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:** Minutes from the March 3, 2015 meeting were approved.

**Motion to approve Minutes made by Commissioner Evans and, Second by Commissioner Adams**

- II. Current Business:** Katheryn Barrett and Chris Piedici from Freed Maxick CPAs, P.C., discussed the External Audit Plan for Rochester City School District for the year ending June 30, 2015. Their presentation included areas of focus, risks and a summary of new GASB developments that would impact the audit. The timing for deliverables was also provided. The Committee asked several questions regarding the External Audit Plan and all questions asked were answered to their satisfaction.

**Motion to approve 2015 Freed Maxick CPA's P.C. Audit Plan made by Commissioner Evans, Second by Commissioner Adams**

- III. OAG Updates:** The Auditor General summarized the upcoming risk assessment work to be performed. The Auditor General also gave a brief update on current work being performed on the Student Behavior process and Suspension Appeals.

- IV. Adjournment:** The meeting was adjourned at 6:15 PM.