

Rochester Board of Education
Audit Committee Meeting
July 21, 2015

Minutes

Attendance: Commissioners Adams and Evans, Financial Expert Annie Sealy, and Auditor General Henry-Wheeler. Vice President Elliott was excused.

Commissioner Adams convened the meeting at 5:43 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:** Minutes from the May 5, 2015 meeting were approved.

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

- II. Current Business:** The Auditor General discussed the 2016 Risk Assessment process. In the 2016 Assessment, feedback from the Parent Advisory Council (PAC) was included, in addition to utilizing parent feedback from Office of Parent Engagement (OPE). The Risk Assessment also included direct student input, from several student interns working at RCSD, the Board of Education and District Leaders.

The Auditor General introduced the 2015-2016 Audit Plan and provided a description of the high level scope for each audit areas selected.

The 2015-2016 Audit Plan is as follows:

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|-----------------------------------|------------------------------------|
| 1) Food Service Monitoring | 9) Student Behavior Management |
| 2) Expanded Learning/Extended Day | 10) Special Education Monitoring |
| 3) Student Equity & Placement | 11) CAFR Review |
| 4) Payroll | 12) Student Activity Funds * |
| 5) Financial Management | 13) Elementary Activity Accounts * |
| 6) Teaching and Learning | 14) Attendance Monitoring ** |
| 7) School Operations | 15) Follow Up Audits |
| 8) Human Capital Administration | 16) Special Projects |

*Audits in multiple school buildings

**Advisory Support for this initiative

Lengthy discussion commenced with the Committee regarding the Audit plan and it was determined that changes would occur as needed throughout the year.

Motion to forward the 2016 OAG Audit Plan to the full Board for approval made by Commissioner Evans, seconded by Commissioner Adams.

- I. Adjournment:** The meeting was adjourned at 6:53 PM.