

Rochester Board of Education
Audit Committee Meeting
September 20, 2016

Minutes

Attendance: Commissioners Adams, Elliott, Evans, Powell, Board President White, and Board Staff: Ms. Henry-Wheeler, Auditor General and David Brown, Deputy Auditor General. Financial Expert Annie Sealy was excused.

Commissioner Adams convened the meeting at 6:36 PM.

- I. Review and Approval of Minutes from the Last Audit Committee Meeting:** Minutes from the May 26, 2016 meeting were approved.

Motion to approve Minutes made by Commissioner Evans and, Second by Commissioner Elliott

- II. Review of 2016-17 Risk Assessment:** The Auditor General summarized concerns from District leaders, parents, and students. Commissioner Elliot inquired if significant strides have been observed in Special Education. The Auditor General communicated that she was aware of many procedural improvements and formalized standards, but the work is not done. Commissioner Elliott inquired if parental concerns are truly resolved, or are they just being closed and unresolved. She noted that some parents are not always satisfied with District support. President White noted that staff are pretty responsive and he encourages people to call him back if they are not satisfied. Commissioner Adams commented on how relevant and on point the student feedback was.

- III. Office of Auditor General Update:** The Auditor General introduced the 2016 – 2017 Audit Plan and provided a high level scope for each area identified.

The 2016 – 2017 Audit Plan is as follows:

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|---------------------------------|------------------------------------|
| 1) Book Depository | 8) Food Service Monitoring |
| 2) Grants | 9) Special Education |
| 3) Financial Management | 10) CAFR Review |
| 4) Student Support Services | 11) Student Activity Funds * |
| 5) East EPO – Internal Controls | 12) Elementary Activity Accounts * |
| 6) Student Behavior Management | 13) Follow Up Audits |
| 7) Parent Engagement Monitoring | 14) Special Projects |

* Audits in multiple school buildings

Motion to forward the 2016 – 2017 Audit plan to the full Board for approval made by Commissioner Powell, seconded by Commissioner Evans.

- IV. Adjournment:** The meeting was adjourned at 7:30 PM.