

**Rochester Board of Education Audit Committee Meeting**  
**December 5, 2017**  
**Minutes**

**Attendance:** Commissioners Adams, Elliott, Evans, Hallmark, Powell, Board President White.  
Board Staff: Ms. Henry-Wheeler and Mr. Brown from Office of Auditor General.

Commissioner Adams convened the meeting at 5:36 PM.

- I. Freed Maxick Presentation on the 2017 Audit:** Kathryn Barrett presented a summary of the external audit performed for the fiscal year ended June 30, 2017. The presentation included the audit process, financial highlights, other significant issues, required communications, other matters, and future financial considerations. The Auditor General identified that this is the last year of the RCSD agreement with Freed Maxick and the City and that a new bid for services will be required.
- II. Outstanding Questions on the CAFR:** All Questions were addressed.
- III. Executive Session:** The Board is required to go into Executive Session for a confidential discussion with the External Auditor Freed Maxick. At 6:52 PM a motion was made by Commissioner Evans and Seconded by Vice President Elliott to enter Executive Session. The Executive session ended at 6:38 PM with a motion from President White and seconded by Commissioner Powell.
- IV. Office of Auditor General Update:** The Auditor General provided an update on 22 reports including: Purchasing Card reports for Accounting, Attendance, Safety & Security, Edison, Wilson, IAT, SOTA, Schools 3, 9, 19, 28, 29, 33, 39, 41, 43, 50, 54, and 58. In addition, Student Activity Fund reports for Integrated Arts, Wilson Magnet and School 17. The Committee accepted the reports to forward to the Board.
- V. Motion to Forward Reports to Board:** The Audit Committee agreed to forward the CAFR and the 22 Audit reports to the Board Business meeting for acceptance. The motion to approve was made by Vice President Elliott and seconded by Commissioner Hallmark. All members present were in agreement.
- VI.** The meeting was adjourned at 7:38 PM.