

Rochester Board of Education
Audit Committee Meeting
March 21, 2019

Attendance: Commissioner LeBron (Chair), Vice President Elliott, Commissioner Davis, Dr. Aquino, Distinguished Educator. Board Staff: Ms. Henry-Wheeler, Auditor General.

Commissioner LeBron convened the meeting at 5:40 PM.

- I. Approve Minutes from the November 7, 2018 and December 4, 2018 Meeting:** Motion to approve by Vice President Elliott and approved by all present. Commissioner Davis abstained since she was not on the Board at the time.

- II. Audit Plan & Auditor General Update:** Ms. Henry-Wheeler provided an update on the Office of Auditor General Audit Plan. The Committee was reminded that the plan was created before the Distinguished Educator's report or the State Education Department reports were issued. The expectation was to make appropriate changes, as needed. In addition, one staff member from audit transferred to finance. As a result, fewer projects can be performed. Changes in the plan included postponing the School Innovation audit, adding a School Safety Audit and performing a Substitute and Temporary personnel audit in Human Resources. Additional planned audit work will be updated, as needed.

During the discussion, Dr. Aquino requested that the next audit plan consider safeguards in the hiring process to ensure all hires are based on merit. Vice President Elliott recommended that evaluation processes between certified versus qualified employees be also be considered and discussed at a Board level.

Ms. Henry-Wheeler provided an update on the work being performed in Payroll, Purchasing and Procurement Card areas. Increased efforts were noted in these areas. In particular, she noted that Purchasing Card procedures have improved and cardholders are being turned off when instances of non-compliance occurs. In addition, the Consultant and Contractor audit and an Elementary Activity Account audit are near completion. Planning activities are taking place for the School Safety audit and activities are continuing in Payroll and Purchasing.

Ms. Henry-Wheeler reminded the Committee that the next meeting would occur on May 14, 2019, to review the Audit Plan for the year ending June 30, 2019 with the Board External Auditor, Freed Maxick.

- III. Audit Reports:** The Auditor General communicated the completion of a Textbook Management Audit and Andrew J Townson School 39 Elementary Activity Account. Commissioner LeBron stated that she would like to schedule a meeting around June to discuss audit reports in detail.

- IV. Adjournment:** The meeting was adjourned at 6:30 PM as moved by Commissioner Davis and approved by all present.