



BATAVIA CITY SCHOOLS

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Scott C. Rozanski, Business Administrator

October 12, 2010

Minutes of Audit Committee Meeting (9/27/10)

Audit Committee Members attending: Steve Hyde, Gary Stich, Wayne Guenther

District Employees attending: Margaret Puzio (Superintendent), Scott C. Rozanski (Business Administrator), Barbara J. Kapperman (Treasurer)

Others Present: Kathryn Barrett (Freed Maxick Battaglia), Dave Mancuso (Freed Maxick Battaglia), Mary Ellen Juliano (Internal Claims Auditor) and Kathy Saville (Business Office Intern)

External Auditor: Mr. Barrett and Mr. Mancuso reviewed the draft independent audit report including the MD&A along with the draft report to the Board of Education. The audit went well and the District continues to be in good financial condition. There were two minor audit adjustments and one insignificant uncorrected misstatement noted in the report to the Board of Education. There were no control deficiencies, material weaknesses or significant deficiencies noted during the audit. There were a total of seven comments, four related to extraclassroom activities which were also noted in the report. Management has provided a response to each of these comments. The audit committee suggested that the MD&A enhance the responses regarding the overall financial condition.

Internal Claims Auditor: Ms. Juliano reviewed the results of the July and August claims and some additional training. Ms. Juliano presented a draft of the updated claim forms and process. Mr. Rozanski will share with management and begin to schedule presentations at faculty meetings.

Internal Claims Auditor: Ms. Juliano reviewed claims through September, updated the committee on the process with going to the faculty meetings and highlighted items from the additional training that she has received.

Next Meeting: The next meeting is tentatively set for early December.

Respectfully Submitted,

Scott C. Rozanski,
Business Administrator/Board of Education Clerk