



BATAVIA CITY SCHOOLS

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Scott C. Rozanski, Business Administrator

Minutes of Audit Committee Meeting – May 14, 2013

Audit Committee Members: Frank DeMare, Mike Grammatico, Phil Ricci, Gail Stevens

District Employees: Christopher Dailey (Superintendent), Scott C. Rozanski (Business Administrator), Sally Sanford (Treasurer), Nancy Mitchell (Claims Auditor)

Others Present: Tom Lauffer – Raymond F. Wager CPA PC, David Mancuso and Joe Fenicchia – Freed Maxick CPAs

Internal Claims Auditor: Nancy Mitchell reviewed the findings from March 26, 2013 through April 26, 2013. There are no significant findings to report. The committee tabled the review of the District reimbursement policy to the next audit committee meeting.

Medicaid Update: Mr. Rozanski reported that no additional testing for Medicaid had taken place as the next audit is scheduled for June 2013.

Minutes: The minutes of the March 26, 2013 audit committee were approved (Motion made by Phil Ricci and seconded by Mike Grammatico, passed 4-0).

External Audit Entrance Interview: Mr. Mancuso distributed and reviewed the 2013 external audit plan. All non-audit committee members were asked to leave for a brief executive meeting with the external auditors.

Internal Audit Risk Assessment Review: Mr. Lauffer reviewed the draft risk assessment. Four items were corrected during the year, three remain in progress (two low risk items and 1 medium risk) and four new findings (all low risk) were identified in the current year. Mr. Lauffer also indicated that they reviewed the District's long range financial plan. All non-audit committee members were asked to leave for a brief executive meeting with the internal auditor.

Next Meeting: The next meeting is tentatively set for late September 2013.

Respectfully Submitted,

Scott C. Rozanski,

Business Administrator/Board of Education Clerk