



BATAVIA CITY SCHOOLS

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Scott C. Rozanski, Business Administrator

Minutes of Audit Committee Meeting – May 13, 2014

Audit Committee Members: Phil Ricci, Frank DeMare, Michael Grammatico

District Employees: Christopher Dailey (Superintendent), Scott C. Rozanski (Business Administrator), Sally Sanford (Treasurer), Nancy Mitchell (Claims Auditor) and Pamela Buresch (Medicaid Compliance Officer)

Others Present: Kathryn Barrett, Freed Maxick CPA PC

Internal Claims Auditor: Ms. Nancy Mitchell presented the internal claims auditor summary of findings from January 24, 2014 through May 8, 2014. A total of 23 findings were reported, none were significant.

Medicaid Compliance Officer: Ms. Pam Buresch reviewed the Medicaid self assessment audit for the period of December 1, 2103 through February 28, 2014. Approximately 17% of the population was audited and no findings were found. The past concern with the out of district providers has been corrected during this self assessment. All documentation from the out of district providers was obtained and audited. Mr. Rozanki will be assuming this function once Ms. Buresch retires in June 2014.

External Auditor Entrance Interview: Ms. Kathryn Barrett presented the audit committee with the entrance interview and plan for the June 30, 2014 independent audit. There are no major changes in the audit plan compared to previous year. GASB 68 (pension reporting) will be affecting the District soon. The audit committee approved Ms. Barrett assuming the lead role for the audit during the remaining two years of the contract.

Minutes: The minutes of the March 25, 2014 audit committee meeting were approved.

Members 2014-15: Mr. Grammatico will be stepping down and Mr. Steven Tufts has applied to be on the audit committee.

2014-15 Tentative Meeting Schedule: September 16, 2014; December 2, 2014; March 3, 2015 and May 12, 2105

Respectfully Submitted,

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