



BATAVIA CITY SCHOOLS

260 State Street

Batavia, NY 14020

(585) 343-2480, Fax: (585) 344-8204

Scott C. Rozanski, Business Administrator

Minutes of Audit Committee Meeting – March 15, 2016

Audit Committee Members present: Shawna Murphy and Karen Tomidy

District Employees: Christopher Dailey (Superintendent), Scott C. Rozanski (Business Administrator/Medicaid Compliance Officer), Sally Sanford (District and Central Treasurer), Greg Ciszak (Internal Claims Auditor)

Internal Claims Auditor: Mr. Rozanski introduced Mr. Greg Ciszak, a John Kennedy counselor and the new internal claims auditor. Nancy Mitchell recently resigned for personal reasons. Mr. Ciszak is a counselor at John Kennedy and he is currently pursuing a degree in either school business or educational administration. Mr. Ciszak attended a training session by Dr. James Merrins (Educational Leadership Institute) at the end of February and will attend other training sessions as they become available. Mr. Ciszak also presented the audit committee with a claims audit plan for the remainder of 2015-16.

Minutes: The minutes of the December 1, 2015 were tabled.

NYS Deferred Compensation Plan: Mr. Rozanski updated the committee that the NYS Deferred Compensation Plan has been approved and information on the plan will be distributed to employees soon.

Business Office: The vacancy in the Business Office has been filled. Melissa Currier (our payroll clerk at the Central Business Office) started in the position on March 14. After a brief transition period (Melissa is cross training her replacement) benefits will be fully phased in. In addition to payroll, the Central Business Office will also be looking for an accounts payable clerk for Batavia effective July 1, 2016 as our current AP clerk has accepted another position at Wyoming CSD.

NYS Comptroller Audit: Mr. Rozanski reviewed a couple of areas that the NYS Comptroller auditor found during the audit. The targeted area, like almost all other NYS Comptroller audits, the focus was financial condition. The official exit interview will be with District personnel and the Board President will be invited to attend. All Board of Education members will receive the draft copy of the report once available. Once the District receives the draft report, the District has 30 days to issue a response to be included in the audit report.

Audit Committee Member: Mr. Rozanski updated the committee on the resignation of Steven Tufts from the committee due to conflicts with his employer. The committee will be searching for a replacement.

Internal Audit: Mr. Rozanski updated the committee that the risk assessment has been delayed due to the NYS Comptroller audit. Hopefully the draft report will be available for the May 10th audit committee meeting. Also, the committee needs to determine at least one area for the internal auditor to test. A recommendation was made to notify Mr. Mungillo of any area that audit committee members would like tested. This way, at the next audit committee meeting, the committee will be prepared to give direction to the internal auditor so testing can be completed prior to June 30.

Budget: Mr. Rozanski updated the committee on the current status of the tentative 2016-17 budget. Currently the budget is an increase of 2.39% (\$1,031,160.00) and the tax levy is an increase of only 0.40% (\$74,133). Our state aid is always an estimate and the District's practice has been to be conservative in budgeting revenues.

Adjournment: The meeting was adjourned.

Next Meeting: The next meeting is tentatively set for May 10, 2016.

Respectfully Submitted,

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