



**BATAVIA CITY SCHOOLS**

39 Washington Ave

PO Box 677

Batavia, NY 14021

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

***Scott C. Rozanski, Business Administrator***

April 25, 2008

Minutes of Audit Committee Meeting (04/21/08)

Audit Committee Members attending: Wayne Guenther, Jim Mungillo, Gary Stich, Chris White

District Employees attending: Richard Stutzman (Superintendent), Margaret Puzio (Deputy Superintendent), Scott Rozanski (Business Administrator) and Barbara Kapperman (District Treasurer/Purchasing Agent)

Also attending: Francis Marchese CPA; Tom Lauffer, Raymond F. Wager CPA

**Internal Claims Auditor Review:** Mr. Marchese handed out the last quarter findings and reviewed the payroll check distribution audit and recommendations. Mr. Marchese recommended that the time frame to distribute be increased, that all employee have their ID badge at all times and that a swipe card system be implemented for all staff and students.

**Risk Assessment:** Mr. Lauffer presented the audit committee with the 2007-08 updated risk assessment tentative findings. Mr. Lauffer reviewed the corrections that have been implemented and reviewed the current findings. The committee will need to decide on what additional testing will need to be done in 2007-08.

**Medicaid Audit:** The State of New York Office of Medicaid performed an audit of the District's Medicaid claims for the period of May 8, 2005 through May 7, 2006. The audit committee reviewed the findings and the corrective action plan prepared by Director of Special Education Ms. Trisha Finnigan which has been sent to the audit manager for the State of New York office of Medicaid.

**Audit Committee Minutes:** The minutes from the 01/07/08 were read and approved.

**External Audit Entrance Meeting:** The committee decided to meet the week of May 19, 2008 with Freed Maxick and Battaglia regarding the entrance audit meeting. Mr. Rozanski will schedule the meeting and get back to the committee.

**Business Office Staffing:** Mr. Rozanski notified the committee that there is a resignation and retirement in the business office. The Board of Education has also approved a part time position in order to address internal control issues cited in the risk assessment. Mr. Rozanski is working on a plan and some restructuring in the office will be occurring as we move forward.

**Monthly Comptroller Findings:** Mr. Rozanski provided the audit committee with a list of current findings from the NYS Comptroller's recently completed audits.

**Next Meeting:** The next meeting will be scheduled for the week of May 19, 2008.

Respectfully Submitted,

Scott C. Rozanski,

Business Administrator/Board of Education Clerk