



BATAVIA CITY SCHOOLS

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Scott C. Rozanski, Business Administrator

July 29, 2008

Minutes of Audit Committee Meeting (07/21/08)

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

District Employees attending: Margaret Puzio (Superintendent) and Scott Rozanski (Business Administrator)

Also attending: Tom Lauffer, Raymond F. Wager CPA , P.C.

Internal Auditor Additional Testing: Mr. Lauffer reviewed the audit findings from the additional testing for Personal Services Contracts, Capital Projects/Change Orders, ExtraClassroom Activities Accounts, Separation Pay with Superintendent and a complete payroll audit and benefits monthly review. Mr. Lauffer presented a summary of the separation pay reconciliation. Mr. Rozanski will work on preparing the District response and tentative Board approval will occur in September.

Risk Assessment: Mr. Lauffer updated the committee on the tentative risk assessment findings which included the District response. The Board of Education will tentatively approve the Risk Assessment on August 25, 2008.

Internal Claims Auditor: Mr. Marchese and Company CPS' PLLC have submitted a request to modify their contract price for the 2008-09 fiscal year. The committee decided not to act on the request. This is the last year of the two year contract with Mr. Marchese for internal claims audit services.

Title I Audit – In March the District had a Title I audit and the only finding was regarding the procedures to inventory and tag non-consumable items. The corrective action plan was distributed. The District is in the process of modifying its policy and procedures to comply with this audit finding.

Next Meeting: The next meeting will is tentatively set for October 6, 2008.

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