



**BATAVIA CITY SCHOOLS**

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*Scott C. Rozanski, Business Administrator*

October 12, 2007

Minutes of Audit Committee Meeting (10/01/07)

Audit Committee Members Attending: Wayne Guenther, Jim Mungillo, Phillip Ricci, 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: Ms. Kathryn Barrett, Freed Maxick & Battaglia, PC; Francis Marchese CPA

**External Auditor Review:** Ms. Barrett handed out and reviewed the draft June 30, 2007 Financial Report and the Executive Summary of Financial Operations. The audit report will need to be finalized and mailed by October 15, 2007. Any questions, changes or comments are to given to Mr. Rozanski by Friday, October 5, 2007 so he can follow up with Ms. Barrett in time to finalize the report. Ms. Barrett will present the audit report to the Board of Education on October 15, 2007.

**Internal Claims Auditor Review:** Mr. Marchese reviewed his findings and provided the Audit Committee with of list of items to be considered. Mr. Marchese also handed out "Red Flags for Fraud" from NYS Comptroller Thomas P. DiNapoli. Mr. Rozanski is currently sending out the biweekly findings to the members of the audit committee, department chairs and members of management team. Mr. Rozanski will attempt to schedule a follow up meeting with Mr. Marchese for January 7, 2008.

**Audit Committee Minutes:** The minutes from the 7/30/07 were read and approved. Upon the motion of Mr. White, seconded by Mr. Ricci – all members voted yes.

**Internal Auditor Testing:** Mr. Rozanski distributed a copy of the internal audit reports from Ray Wager's office on the additional testing of controls. The committee discussed some of the findings and the possible corrective action plans. Mr. Rozanski will finalize the report after following up on a couple of questions raised by the committee. Tentative plan is to bring this final report to the Board on October 15, 2007.

**Risk Assessment:** Mr. Rozanski provided the audit committee an update on the status of the risk assessment issues. More items will begin to be addressed during October.

**Next Meeting:** The next meeting will be scheduled for January 7, 2008.

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