



BATAVIA CITY SCHOOLS

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Scott C. Rozanski, Business Administrator

June 12, 2007

Minutes of Audit Committee Meeting (5/22/07)

Audit Committee Members Attending: Wayne Guenther, Phillip Ricci, Gary Stich, Jim Mungillo.

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

Also attending: Mr. Francis Marchese (Francis G. Marchese CPA), Mr. Paul Adams and Ms. Gina Bliss (Rotenberg & Co. LLP).

Interviews for the Internal Claims Auditor Position: The audit committee interviewed both firms that responded to the RFP. Mr. Marchese was interviewed first and then Mr. Adams and Ms. Bliss were interviewed. After the interviews it was determined to only accept a two-year proposal from the selected firm. Mr. Rozanski will follow up with other issues that rose during the interview process regarding the law on invoices, the audit of payroll and obtaining monthly reports.

Audit Committee Minutes: The minutes from the 2/20/07 and 4/24/07 were read and approved.

Reimbursements: Mr. Stutzman presented a draft of a regulation for claims for meal reimbursement, which was approved by the audit committee.

IRS/403B – With all the pending changes in 403B it was decided the district should work with the Board of Education to develop a plan to make sure we are in compliance with the pending IRS changes.

Internal Auditor Risk Assessment: Mr. Stich provided the audit committee with a listing of the items that Ray Wager CPA will be testing in June. Mr. Rozanski will update the district response to the risk assessment.

School Aid Specialists: Mr. Rozanski provided the audit committee with a summary of the revenue audit findings.

Functioning Audit Committee Workshop: Mr. Rozanski and Mr. Stich attended the NYSSBA workshop on May 18, 2007. A conference report will be prepared by Mr. Rozanski and will be shared with the audit committee at the next meeting. Handouts from the meeting are available from Mr. Rozanski upon request.

Information Technology Handout: Mr. Rozanski provided the audit committee with a handout of information from Ray Wager's office.

Student Accounts (advances) – The audit committee decided against allowing advances for student activity accounts.

Next Meeting: The next meeting will be determined at a later date, as needed

Respectfully Submitted,

Scott C. Rozanski