

**COLUMBUS CITY SCHOOLS  
BOARD OF EDUCATION  
AUDIT AND ACCOUNTABILITY COMMITTEE MEETING**

**August 27, 2020  
at  
Virtual Meeting**

**Committee members present:**

James Ragland, Chair, Board Member, Carol Beckerle, Board Member, Jennifer Adair, Board President, Board Member, Gregory Jordan, Community Member, Tim Grant, Community Member

**Others present:** Internal Auditor (IA) Carolyn Smith, Stan Bahorek, Dr. Tina Pierce, Monique Jacquet, James Dean, Machel Kline, Ronda Welch, Greg Wisniewski, Vandhana Veerni, Dion Brown, Kevin O'Connor, and Kevin Saionzkowski

**Committee member absent:** Ilija Vadjon, Community Member

Chair Ragland called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:35p.m.

Chair Ragland recognized the attendance of Committee Members: President Adair, Tim Grant, Carol Beckerle, and Gregory Jordan.

President Adair left the meeting at 5:00 p.m.

**Approval of Minutes**

The motion to approve the minutes of the regular meeting held on June 25, 2020 was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

**Recommendation to Move an Agenda Item**

Chair Ragland recommended Agenda Item No. III – Legal Compliance & Risk Management move to Agenda Item No. II. Chair Ragland entertained a motion.

A motion to move Agenda Item No. III – Legal Compliance and Risk Management to Agenda Item No. II was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

**Committee Operations**

None

**Legal Compliance and Risk Management**

**Major Financial & Account Risk – Stan Bahorek /Treasurer/CFO**

Mr. Bahorek provided the Committee a high-level update of the Office of the Treasurer risk assessment and the Federal assistance summary.

The Office of the Treasurer outsourced their risk assessment to an outside consultant.

The primary goal was for the consultant to lead management and staff through the process of performing a risk assessment of the Office.

Federal assistance was made available to all school districts as a result of the COVID-19 pandemic. Most of the assistance for CCS comes through the CARES (Coronavirus Relief and Economic Security) Act.

Mr. Bahorek, IA Smith and the Committee engaged in further discussion regarding the Office of the Treasurer risk assessment and Federal assistance summary.

#### IT and Cybersecurity Risks – Vandhana Veerni/CIO

Ms. Veerni provided the Committee high-level updates regarding identified/assessed risks since the pandemic for Chromebooks distributed to students and staff (security). She also identified/assessed risks and mitigation plans for virtual learning from home for students and staff (safety).

Ms. Veerni, IA Smith, and the Committee engaged in further discussion regarding the IT and cybersecurity risks update.

#### Student Testing/Assessments Security Risks – Dr. Mabelle Kline/CAO

Dr. Kline, Mr. Wisniewski, and Ms. Welch provided the Committee a high-level update of the Education Management Information System (EMIS) and Chromebook distribution and testing.

All student, staff, and financial data reporting for the 2019-2020 school year has been completed.

Mr. Wisniewski explained to the Committee the assigning of Chromebooks, labeling system, and device tracking within the student information system. Ms. Welch provided the Committee an update on ACT testing for students.

Dr. Kline, Mr. Wisniewski, Ms. Welch, Ms. Veerni and the Committee engaged in further discussion regarding the EMIS system, Chromebook distribution and testing.

#### Technology Risk Identification and Analysis Discussion – Carolyn Smith/CAE

IA Smith requested the Committee provide their experience and feedback on different ways Internal Audit can be of service to the Office of Technology and the District overall.

Internal Audit does not staff a dedicated IT segment manager. Various IT areas have been outsourced to be audited and those audits have resulted in a lot of areas for improvement.

The Committee will provide their feedback at an upcoming meeting.

#### **Office of Internal Audit Report (OIA)**

##### Request for Release of Audit Report(s) - None

##### Fraud, Waste & Abuse Reporting System – FY 2020

Mr. Saionzkowski provided the Committee an update on the Fraud, Waste & Abuse (FWA) Reporting System.

Mr. Saionzkowski and the Committee engaged in further discussion regarding the FWA Reporting System.

The FWA handout will be shared with the Board at an upcoming meeting and published on the OIA webpage.

Mr. Dean provided the Committee a high-level overview of the Office of Labor Management & Employee Relations investigative process. Mr. Dean explained to the Committee the methodology and the analysis that Employee Relations undertakes when an allegation of employee misconduct is received.

The Office of Labor Management & Employee Relations has four part-time investigators. In a normal year there are between 12-15 cases that are opened and active from the FWA reporting system.

#### Internal Audit Activity and Dashboard Report

Due to time constraint, the update was not provided.

#### **Financial Reporting**

##### Review and Comment on the Corrective Action Plans Proposed by the District Administration in Response to all Audit Findings – Puccio Report

Mr. Brown led the discussion of the Auditor of State (AOS) Fiscal Year 2019 Puccio Report Status. The report is used to track outstanding comments by the AOS.

OIA determined for the one (1) report comment issued in fiscal year 2019, that there is a low likelihood of the “Kronos Supervisor Approval of Timecards” repeating as a report comment in fiscal year 2020.

In the AOS FY 2019 Management Letter there were a total of three (3) comments. OIA determined “Timely Deposits” has a high likelihood of repeating in the AOS management letter for fiscal year 2020.

#### **Adjournment**

A motion to adjourn the meeting was made by Member Beckerle and seconded by Member Jordan. The Committee Chairperson adjourned the meeting at 5:31 p.m.