

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

**June 23, 2022
at
The Southland Center - Suite 825**

Committee members present:

Carol Beckerle (Chair) - Board Member Virtual, Christina Vera (Vice-Chair) - Board Member Virtual, Cullen Daniel, Community Member, Tim Grant, Community Member

Others present: IA Smith, Maurice Oldham, Dr. David James, Stan Bahorek, Kevin O'Connor, Jennifer Vanover, Dr. Erik Roush, Terry Addison, Tito Reynolds, Dion Brown, Satya Yarramsetty, Terri Berchak, Harold Saunders, Kevin Saionzkowski, Ryan Nord, and Carolyn Edwards

Committee members absent: Ramona Reyes, Board Vice-President, Ilija Vadjon, Community Member, Gregory Jordan, Community Member

Chair Beckerle called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:37 p.m.

Chair Beckerle recognized the attendance of Committee Members: Cullen Daniel, Christina Vera, and Tim Grant.

Approval of Minutes

The motion to approve the minutes of the regular meeting held on May 26, 2022 was made by Member Daniel and seconded by Member Grant. The motion passed without objection.

Office of Internal Audit Report

Request for Release of Report(s)

General Ledger and Financial Reporting Audit Report

Mr. Saunders presented the General Ledger & Financial Reporting Audit Report to the Committee. The report was tabled awaiting review of a document provided by the Treasurer's staff. OIA will evaluate that document and determine if it resolves an audit issue. The report will be revisited at an upcoming committee meeting.

Results of the Mid-Year Risk Assessment

Mr. O'Connor provided an update on the remaining three of the seven areas that have been completed to date. Specific risks were identified during the mid-year risk assessment that OIA determined should be evaluated during the current fiscal year, rather than wait until the FY23 risk

assessment. These reviews consisted of interviews, walk-throughs, and some limited testing depending on our work in each area. One item of remaining risk was noted in Safety & Security related to the SRO contract not being renewed. This will be included in the FY23 Safety & Security audit.

QAIP Update

Mr. Saionzkowski provided a high-level report of the internal assessment he performed as part of OIA's QAIP activities. The internal assessment evaluated OIA's conformance with professional internal audit standards as well as completeness of, and adherence to OIA's Operating Procedures Manual. Mr. Saionzkowski advised that no non-conformance was noted and recommendations to enhance operations were reported to the Chief Audit Executive and Executive Director of Internal Audit at the conclusion of the internal assessment.

External Audits (non-AOS) Discussion – Discussed and Tabled Until Next Meeting (9.1.22)

Mr. O'Connor went over the listing of external audits that currently have outstanding recommendations. He reviewed some enhancements OIA will make to the current information provided to the Committee to enhance its usefulness.

Internal Audit Activity & Dashboard Report

Mr. O'Connor presented the Internal Audit Activity & Dashboard report. The dashboard included the status of the FY22 audit plan and other OIA activities as of May 31st.

Adjournment

A motion was made to adjourn the meeting without objection. The Committee Chairperson adjourned the meeting at 5:20 p.m.