

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

**September 1, 2022
at
The Southland Center - Suite 825**

Committee members present:

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

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

Committee members absent: Ramona Reyes, Board Vice-President

Chair Beckerle called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:31 p.m.

Chair Beckerle recognized the attendance of Committee Members: Cullen Daniel, Ilija Vadjon, Greg Jordan and Tim Grant.

Approval of Minutes

The motion to approve the minutes of the regular meeting held on June 23, 2022 was made by Member Grant and seconded by Member Vadjon. The motion passed without objection.

Office of Internal Audit Report

Request for Release of Report(s)

General Ledger and Financial Reporting Audit Report – Amended

Mr. O'Connor shared with the Committee the previously presented audit report included a comment relating to the lack of a procedural document for closing the books. After Mr. Addison walked OIA staff through the checklist embedded in MUNIS, we believe it is what we were looking for to mitigate the risk. We have removed the issue and associated recommendations.

A motion to approve and release the amended General Ledger and Financial Reporting Audit Report was made by Member Grant and seconded by Member Vadjon. The motion passed without objection.

External audits (non-AOS) Discussion

Mr. O'Connor stated OIA reviewed International Professional Practices Framework (IPPF) Standard 2500, which requires the Chief Audit Executive to establish and maintain a system to monitor the disposition of results communicated to management. Discussion was had regarding the assistance and collaboration OIA has with management in an effort to resolve items contained in these external reports. The dashboard will be updated for A&A meetings to reflect progress.

IA Charter Review

Internal Auditor Smith shared with the Committee the IA charter was updated to ensure it clearly aligns with guidance issued by the Institute of Internal Auditors.

A motion to approve and release the revised IA Charter with suggested edits was made by Member Jordan and seconded by Member Grant. The motion passed without objection.

Fraud, Waste & Abuse Reporting System Infograph – FY 2022

Mr. Saionzkowski presented an infograph of the FY2022 Fraud, Waste, and Abuse Reporting System activity along with details of notable trends regarding the activity. As part of the Committee's discussion of the information, OIA provided information on its report management process and practices.

Issues and Recommendations Tracking

Mr. O'Connor presented to the Committee a spreadsheet that shows the number of recommendations grouped by Department within each area of responsibility (Superintendent, Operations, Treasurer). Overall, progress has been made since our last presentation in May 2022, 32 recommendations have been closed (11 which were rated as High). Progress has also been made since last October 2021, 102 recommendations have been closed (49 which were rated as High).

Internal Audit Activity & Dashboard Report

Mr. O'Connor presented the Internal Audit Activity & Dashboard report. The dashboard included the status of the FY22 & FY23 audit plans and other OIA activities as of August 31st.

Adjournment

A motion to adjourn the meeting without objection was made by Member Daniel and second by Member Grant. The Committee Chairperson adjourned the meeting at 4.48 p.m.