

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

**January 28, 2021
at
Virtual Meeting**

Committee members present:

James Ragland, Chair, Board Member, Carol Beckerle, Board Member, Gregory Jordan, Community Member, Tim Grant, Community Member, Ilija Vadjon, Community Member

Others present: Internal Auditor (IA) Carolyn Smith, Dr. Talisa Dixon, Dr. Tina Pierce, Stan Bahorek, Annette Morud, V. Vandhana Veerni, Maurice Oldham, Kevin O'Connor, Dion Brown, Terri Berchak, Kevin Saionzkowski, Harold Saunders, and Paul Brown

Committee member absent: Jennifer Adair, Board President

Chair Ragland called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:36 p.m.

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

Approval of Minutes

The motion to approve the minutes of the regular meeting held on October 29, 2020 was made by Member Jordan and seconded by Member Vadjon. The motion passed unanimously.

IA Smith proposed item No. IV - External Audits by Outside Entities be removed from the agenda.

Chair Ragland entertained a motion to approve the removal of item No. IV- External Audits by Outside Entities from the agenda.

A motion to remove item No. IV External Audits by Outside Entities was made by Member Beckerle and seconded by Member Grant. The motion passed unanimously.

Committee Operations

Approve Audit Committee Calendar of Activities – CY 2021

IA Smith provided the Committee a high-level overview of the Audit Committee Calendar of Meetings – CY 2021. IA Smith and the Committee engaged in further discussion regarding the Calendar of Activities.

IA Smith will coordinate with Dr. Kline and Dr. Dixon a calendared time to provide an overall student data presentation to the Committee.

A motion to approve and release the Audit Committee Calendar of Activities CY 2021 was made by Member Grant and seconded by Member Jordan. The motion passed unanimously.

Continue Discussion of A&A Committee Charter - Track Changes

IA Smith and the Committee discussed the amended language to the A&A Charter proposed by Member Beckerle. The following language will be added to the Committee's "Purpose":

- *"The risk of failing to achieve the District's mission due to inadequate or failed internal processes, people and systems."*

IA Smith and the Committee engaged in further discussion regarding the A&A Charter. Additional amendments will include the skillset of risk management, member experience with Enterprise Risk Management, and revised language to reflect the Committee consists of a Chair and Vice-Chair.

The A&A Charter was tabled and will be revisited for approval at an upcoming meeting.

Other Item

NIGP Engagement Update

Ms. Morud provided the Committee an update regarding the NIGP Engagement. NIGP is the National Institute of Governmental Purchasing which is the professional group for public purchasing professionals throughout the USA and Canada. This arms consulting is managed by Periscope Holdings.

Periscope will conduct a high-level review of policies and procedures for all service areas of the Purchasing Department functions. Upon completion, Periscope will benchmark the Purchasing Department against other large school district procurement operations.

Ms. Morud and the Committee engaged in further discussion regarding the NIGP Engagement.

Office of Internal Audit Report

Request for Release of Report(s) – None

Review Status of QAIP Activity

Mr. Saionzkowski informed the Committee the Standards require that the Chief Audit Executive develop a Quality Assurance Improvement Program (QAIP) system or a program that include both External and Internal Assessments.

OIA's External Assessment was performed the summer of 2019. Our next External Assessment is due the summer of 2024.

OIA's annual Internal Assessment covered a period of July 2019 through November 2020. We performed an evaluation on the assessment of conformance with the IIA's International Professional Practices Framework (Red Book) and OIA's Operating Procedures Manual (OPM).

There were two significant issues to report. The first issue is the Internal Audit (IA) Charter does not contain certain content that is called for in the Standards. The second issue was lack of evidence of our supervisory review in our audit management system.

The conclusions regarding the governance documents and the practices including generally OIA's OPM and prescribed practices for our assurances services are complete and appear to be aligned with IIA's professional framework.

As far as application of the governance and practices we have actually improved our consistency and engagement content and structure.

We have put together some strategies for how to remediate those External Assessment items.

Mr. Saionzkowski, IA Smith and the Committee engaged in further discussion regarding the Review status of QAIP activity.

Chair Ragland asked that a write up of this report be forwarded to the Committee members.

Confirm IA Structural Independence

IA Smith recited to the Committee Standard 1110 process for determining organizational independence. IA Smith affirmed that the IA organization is independent based on the IIA's interpretation.

IA Smith and the Committee engaged in further discussion regarding IA Structural Independence.

A motion to confirm the Internal Audit Structural Independence Statement to the board of education was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

Internal Audit Activity and Dashboard Report

Mr. O'Connor presented to the Committee a high-level overview of the OIA Activity Dashboard Report.

Mr. O'Connor and the Committee discussed the scope and specific objectives of the Special Education Audit.

There have been no additions, deletions, or adjustments to the annual audit plan.

Mr. O'Connor, IA Smith and the Committee engaged in further discussion regarding the Internal Audit Activity and Dashboard Report.

Adjournment

A motion to adjourn the meeting was made by Member Beckerle and seconded by Member Grant. The Committee Chairperson adjourned the meeting at 5:24 p.m.

A calendar invite will be forwarded to the Committee to HOLD March 25, 2020 at 2:30 p.m. for the Auditor of State Closing Conference meeting.