

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

**February 25, 2021
at
Virtual Meeting**

Committee members present:

James Ragland (Chair) - Board Member, Carol Beckerle (Vice-Chair) - Board Member, Gregory Jordan - Community Member, Tim Grant - Community Member, Ilija Vadjon - Community Member

Others present: Kevin O'Connor, Dr. Talisa Dixon, Stan Bahorek, Maurice Oldham, Alex Trevino, Kathryn Moser, Michael McCammon, James Barnes, Tyler Scott, Dion Brown, Terri Berchak, Kevin Saionzkowski, and Harold Saunders

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 3:31p.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 January 28, 2021 was made by Member Jordan and seconded by Vice-Chair Beckerle. The motion passed unanimously.

Committee Operations

Amended A&A Committee Charter – draft

Mr. O'Connor requested the Committee table the amended A&A Committee Charter-draft. The Board is working on aligning all committee charters appropriately. The charter will be revisited at an upcoming meeting.

Chair Ragland entertained a motion to table the amended A&A Committee Charter – draft.

A motion to table the amended A&A Charter – draft was made by Vice-Chair Beckerle and second by Member Grant. The motion passed unanimously.

Office of Internal Audit Report

Request for Release of Report(s)

The Office of Capital Improvements – Operation: Fix It Audit Report

Mr. Brown led the discussion of the Office of Capital Improvements – Operation: Fix It Audit Report.

The Executive Summary, Audit Scope, and Background were discussed. The period of time for the audit included all Operation: Fix It activity relating to the Office of Capital Improvement

processes from July 1, 2016, through December 31, 2019. Our audit scope was expanded to include Operation: Fix It change orders through June 30, 2020.

The following high-risk issues and recommendations were discussed:

Issue 1 – Insufficient procedures exist for the change order process.

Issue 3 – Work resulting from some Operation: Fix It contract change orders started prior to the approval of change orders.

Issue 5 – Inconsistent rates were used on Change Order Pricing Review Forms.

Mr. Brown, Mr. Trevino, and the Committee engaged in further discussion regarding the Office of Capital Improvements – Operation: Fix It Audit Report.

Chair Ragland suggested the Office of Capital Improvements timeline for completion of the formalized process be implemented by November 2021 rather than March 2022.

A motion to approve and release the Office of Capital Improvements – Operation: Fix It Audit Report was made by Member Grant and seconded by Member Jordan. 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. The Special Education Audit is entering the fieldwork stage as of January 31.

There have been no additions, deletions, or adjustments to the annual audit plan. OIA is currently pulling outstanding issues directly from the TeamMate Audit software.

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

Major Operational Risk Update – COO

Mr. Oldham presented to the Committee a high-level update of Operations' risk mitigations for COVID-19. The Business and Operations Office consists of nine offices with four sub departments underneath those.

The update included an overview of the summer work groups that carried through and continue to be an ongoing very fluid process of preparing and addressing COVID-19, transportation bus loading and unloading procedures, the 19 meal services sites, and bringing increased air quality and flow into the sites. Buses are disinfected between runs and at the end of each shift preparing for the next day.

Mr. Oldham and the Committee engaged in further discussion regarding the major operational risks update and recruitment for additional transportation staff.

Dr. Dixon shared with the Committee some extra mitigation risk strategies that have been put in place to help keep students and staff safe on school buses. Parents can access videos on the CCS website to view the layout of the bus seating arrangement.

CCS follows the Public Health guidance and the CDC guidance for mitigating proper risk when transporting students.

Major Financial & Accounting Risks Update – CFO

Mr. Bahorek and Ms. Moser presented to the Committee an update of the major financial and accounting risks. The update included an overview of the COVID-19 response – working remotely, succession planning, district funding, and Federal/State/Local Pandemic – related funding.

During Fiscal Year 2020, the State saw a decline in revenues. State funding was reduced for Fiscal Year 2020 and into Fiscal 2021. The District's net cash balance was about \$7 million. While there were revenue drops there were also some expenditures reductions.

Mr. Bahorek and the Committee engaged in further discussion regarding mitigating risks that can have an impact on the General Fund in the future.

Ms. Moser informed the Committee in order to respond to the unique needs created as a result of the pandemic U.S. Congress created new grants to support schools.

The District has begun to receive funds to address the impact that COVID-19 has had and continues to have on the District's elementary and secondary schools. We need to ensure expenditures incurred are due to the public health emergency.

We are not able to adjust the budget without approval at the State level which helps to mitigate risks. The documentation of the funding application is maintained in the Ohio Department of Education financial system called the Comprehensive Continuous Improvement Plan (CCIP).

Ms. Moser and the Committee engaged in further discussion regarding the pandemic funding.

Dr. Dixon shared with the Committee notifications were forwarded to district stakeholders and families that 6-12 grade students will begin to return back to school buildings in a blended model beginning March 15 and March 22.

Over 24,200 district students in grades PreK-5 have been back in the buildings in a blended model for the past four weeks.

Adjournment

A motion to adjourn the meeting was made by Vice-Chair Beckerle and seconded by Member Grant. The Committee Chairperson adjourned the meeting at 5:34 p.m.