

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

**May 26, 2022
at
The Southland Center - Suite 825**

Committee members present:

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

Others present: IA Smith, Dr. David James, James Barnes, Kevin O'Connor, Jennifer Vanover, Dan Thomas, Dr. Robyn Floyd, Dion Brown, Satya Yarramsetty, Terri Berchak, Harold Saunders, Kevin Saionzkowski and Ryan Nord

Committee member 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, Christina Vera, Ilija Vadjon, Tim Grant and Gregory Jordan.

Approval of Minutes

The motion to approve the minutes of the regular meeting held on March 24, 2022 was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

Office of Internal Audit Report

Medicaid Pilot Project Presentation

This topic was raised when IA Smith noticed a slightly smaller District was receiving \$900,000 more Medicaid reimbursement than CCS.

A presentation was provided to the Committee by Kevin O'Connor, Executive Director, Internal Audit, Dr. Robyn Floyd, Manager of Medicaid & Psychological Services, Dan Thomas, President of Healthcare Billing Services to review their conclusions from the research they completed.

Revenue enhancement were identified as the results of a six-month transportation pilot. Medicaid reimbursement increased by \$250,000 during the transportation pilot by capturing the information required to submit reimbursement for student specialized transportation. They also used the principals of Lean Six Sigma to significantly reduced the number of errors in required Medicaid an Agreed Upon Procedures engagement conducted by an external audit firm.

This presentation also included steps staff could do immediately or could do in the short range that could increase the revenue the District receives. Additionally, some other areas were

identified that could be discussed with external partners to promote the Whole Child vision adopted by the District.

Results of the Mid-Year Risk Assessment

Mr. O'Connor provided an update on four of the seven areas that have been completed to date. Specific risks were identified during the mid-year risk assessment that OIA felt should be evaluated during the current fiscal year, rather than wait until the FY 2023 risk assessment. These reviews consisted of interviews, walk-throughs, and some limited testing depending on our work in each area. One item of note was found during our review and it was immediately corrected by the Director of that area.

Review of the OIA FY 2023 Risk Assessment & Annual Audit Plan

IA Smith presented a high-level review of the risk assessment and the FY 2023 Annual Audit Plan to the Committee. She discussed how the Data Governance – (Data Validation – District Goals & Guardrails) audit job would be a collaborative project with management.

A motion to approve and release the OIA FY23 Risk Assessment and Annual Audit Plan to the Board of Education was made by Member Vadjon and seconded by Member Grant. The motion passed unanimously.

Internal Audit Activity & Dashboard Report

Mr. O'Connor presented to the Committee the Internal Audit Activity & Dashboard Report. The dashboard included the status of the FY22 audit plan and other OIA activities as of April 30th.

Adjournment

The Committee Chairperson made a motion to adjourn the meeting without objection at 5:17 p.m.