

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

**June 25, 2020  
at  
Virtual Meeting**

**Committee members present:**

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

**Others present:** Internal Auditor (IA) Carolyn Smith, Stan Bahorek, James Barnes, Dejuan Hood, Jeffrey Roe, Maurice Oldham, Annette Morud, Jenny Vanover, Kevin O'Connor, and Kevin Saionzkowski

**Committee member absent:** Jennifer Adair, Board President, Ilija Vadjon, Community Member

Chair Ragland called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:35 p.m.

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

Member Jordan left the meeting at 5:45 p.m.

**Approval of Minutes**

The motion to approve the minutes of the regular meeting held on April 23, 2020 was made by Member Jordan and seconded by Member Beckerle. The motion passed unanimously.

**Committee Operations:**

None

**Office of Internal Audit Report (OIA)**

**Request for Release of Audit Report(s)**

**LED Lighting Upgrade Project Audit Report**

Mr. Saionzkowski led the LED Lighting Upgrade – 2019 Audit Report discussion. This was not an engagement that was on OIA original FY20 audit plan. The addition of the LED Lighting Upgrade audit to the FY20 audit plan was approved by the Committee at the January 23 meeting.

The Executive Summary, Audit Scope, and Background were discussed. To encompass the majority of activities, actions, and financial transactions, OIA established the audit period of February 1, 2019 through November 30, 2019. However, OIA also examined relevant activities, actions, and financial transactions outside the stated period which related to the activity within the stated period.

The following high- and moderate-risk issues and recommendations were discussed:

**Issue 1** – OIA noted weaknesses relative to the planning phase of the project.

**Issue 2** – Buildings & Grounds (B&G) did not initiate or use written contracts with retrofit service providers and construction management service providers. B&G relied on the bid specifications and purchase orders as the governing records for scope of work to be completed.

**Issue 3** – OIA noted noncompliance in the procurement of services and materials for the project.

**Issue 4** – OIA noted weaknesses relative to project bid evaluation and awarding procedures.

**Issue 5** – OIA noted weaknesses related to B&G actions in response to and surrounding the fire incidents.

**Issue 6** – OIA noted exceptions and conditions related to payments to contractors for project services.

**Issue 7** – B&G did not present evidence to demonstrate retrofit service providers, the project management company, and original lamp supplier complied with certain performance provisions of ITBs and CCS Vendor General Terms and Conditions.

Mr. Saionzkowski, Mr. Hood, Mr. Roe, Mr. Oldham, Ms. Morud and the Committee engaged in further discussion regarding the LED Lighting Upgrade Project Audit Report.

A motion to approve and release the LED Lighting Upgrade Project (Special Review) Audit Report with amended language was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

### **Review of OIA Risk Assessment and Annual Audit Plan**

IA Smith led the discussion of the OIA Risk Assessment and Annual Audit Plan. Three (3) engagements were removed from the FY20 audit plan and three (3) engagements were carried over to FY21. Eighty percent (80%) of FY20 audits were completed. There are five (5) engagements that we are proposing to conduct during FY21.

IA Smith and the Committee engaged in further discussion regarding OIA Risk Assessment and Annual Audit Plan.

A motion to approve and release the OIA FY21 Risk Assessment and Annual Audit Plan to the Board of Education was made by Member Jordan and seconded by Member Beckerle. 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 Principals' Fund, Safety & Security, and Student Activities Schools Audit will be completed projects as of year-end FY20.

The Recruitment & Retention Audit and the Outsource IT Risk Assessment Special Project were delayed due to Internal Audit work on the District's reopening taskforce committees.

### **Legal Compliance**

No Report

### **Ethical Compliance**

Mr. Barnes presented to the Committee a high-level update on the Public SchoolWORKS online training and ethical compliance training. Since October 2019, the completion rates for online

training for central office administration increased from 92% to 93%, for school administrators from 88% to 91%, and combined all district employees from 85% to 92%.

The recent development of COVID-19 required the District to amend or revise some policies and administrative guidelines. Specific language added to the policies allowed the Superintendent to permit staff to work from home.

Updates were provided for Title IX, Title VII, FERPA (Family Education Rights and Privacy Act), ADA (Americans with Disabilities Act) compliance requirements and the Public SchoolWORKS anti-discrimination online courses.

### **Financial Reporting**

Mr. Bahorek presented to the Committee a high-level overview of the Corrective Action Plans (CAP's) Dashboard Report. The dashboard lists all open issues under the Treasurer's Office business unit.

The CAP's status showed 15% tested and successfully implemented, 36% submitted for review, and just under 49% remain to be addressed. The Treasurer's Office has a plan laid out to methodically approach the outstanding items.

### **Adjournment**

A motion was made to adjourn the meeting. The Committee Chairperson adjourned the meeting at 6:00 p.m.