

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

**September 2, 2021
at
The Southland Center - Suite 825**

Committee members present:

James Ragland (Chair) - Board Member, Carol Beckerle (Vice-chair) - Board Member, Tim Grant, Community Member, Ilija Vadjon, Community Member (virtual), Cullen Daniel, Community Member

Others present: IA Carolyn Smith, Dr. Talisa Dixon, Dr. David James, James Barnes, V Vandhana Veerni, Alex Trevino, Sean Thomas, Tony Ielase, Maurice Oldham, Kyra Schloenbach, Michalene Nelson, Ryan Nord, Paul Brown, Terri Berchak, Kevin O'Connor, Kevin Saionzkowski, Dion Brown, Harold Saunders and Carolyn Edwards

Committee member absent: Jennifer Adair, Board President, Gregory Jordan, Community Member

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

Chair Ragland recognized the attendance of Committee Members: Carol Beckerle, Tim Grant, Ilija Vadjon and Cullen Daniel

Approval of Minutes

The motion to approve the minutes of the regular meeting held on June 24, 2021 was made by Member Grant and seconded by Member Beckerle. The motion passed unanimously.

Committee Operations

A&A Committee Charter Revision

The A&A Charter has been revised to reflect the most up-to-date best practices established by the Institute of Internal Auditors (IIA), the guiding authority of the industry for such Committees and reviewed by CCS General Counsel.

A motion to move the revised A&A Committee Governance Charter to the Board of Education for a vote was made by Member Beckerle and seconded by Member Grant. The motion passed unanimously.

External Engagements

IT Risk Assessment Report

The Office of Internal Audit enlisted Schneider Downs' IT Risk Advisory Services to perform the IT Risk Assessment. Schneider Downs' team provided a high-level overview of the IT risk assessment and planned audit report.

Risk Management

Ms. Veerni provided the Committee a Technology update. The technology update consisted of informing the Committee on the status of school readiness, the status of the Long Term CCS Technology Plan, and IT risk mitigation strategies.

Accountability Reports

Operation: Fix It Update

Mr. Trevino provided an overview of the Operation: Fix It projects. He informed the Committee with the addition of ESSER II grant funding of \$44 million and a \$4 million dollar grant from the City of Columbus, the District will be able to have air conditioning in all CCS school buildings.

There are currently 16 facilities that are non-air conditioned or not fully air conditioned. With the additional funding the goal is to have the remaining 16 facilities fully air conditioned by the start of the 2022-23 school year.

Legal and Ethical Compliance

Monitor Results of All Compliance Efforts

General Counsel Barnes presented to the Committee the CCS Public SchoolWORKS (PSW) training and compliance online module completion rates for SY 2020-21. In FY 2020 all district employee's completion rates were 92% and in FY21 all district employee's completion rates were 88%.

General Counsel Barnes also shared with the Committee the District's compliance with the Family Educational Rights and Privacy Act (FEPR), Title IX, Civil Rights Act of 1964, OCRC, EEOC, section 504 of the Rehabilitation Act of 1974, and listed the BOE policies: prohibition against discrimination.

Whistleblower and Fraud, Waste and Abuse Hotline Policy to District Employees and Status Report

Mr. Saionzkowski presented to the Committee the Fraud, Waste & Abuse Reporting System – FY2021.

During FY2021, the District's anonymous fraud, waste, and abuse reporting system received 32 reports related to six CCS departments. The 32 reports generally involved instances of alleged employee misconduct or misbehavior, waste or abuse of District resources, or matters of internal control or compliance.

OIA reviewed and evaluated all of the reports, and in some instances performed preliminary inquiries to gather additional information. Evaluation of the reports generally resulted in referrals to management or the Office of Labor Management and Employee Relations; or were concluded to be unsubstantiated based on information OIA obtained through its preliminary inquiries.

Office of Internal Audit Report

Request for Release of Report(s) – None

Internal Audit Activity and Dashboard Report

Mr. O'Connor presented to the Committee the OIA Activity and Dashboard report. The dashboard included the final presentation of the FY21 audit plan which has been completed, professional development staff attended, advising activities assisting management, and OIA FY21 performance metrics.

Adjournment

A motion to adjourn the meeting was made by Member Beckerle and seconded by Member Grant. The Committee Chairperson adjourned the meeting at 5:31 p.m.