

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

**September 23, 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, Cullen Daniel, Community Member, Gregory Jordan, Community Member (virtual)

Others present: Kevin O'Connor, Dr. David James, Maurice Oldham, Dr. Erik Roush, James Barnes, Jeffrey Roe, Chris Ward, DeJuan Hood, Rob Weinheimer, Joe Brown, Ryan Nord, Dion Brown, Kevin Saionzkowski, Terri Berchak, Harold Saunders, and Carolyn Edwards

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 3:32 p.m.

Chair Ragland recognized the attendance of Committee Members: Carol Beckerle, Tim Grant, Ilija Vadjon, Cullen Daniel and noted Gregory Jordan was in attendance virtually and would be a non-voting member.

Member Grant arrived at 3:34 p.m.

Approval of Minutes

The motion to approve the minutes of the regular meeting held on September 2, 2021 was made by Member Daniel and seconded by Member Beckerle. The motion passed unanimously.

Office of Internal Audit Report

OIA Educational Session - Three Lines Model Overview

Mr. Saionzkowski presented to the Committee an educational session on the roles, responsibilities, and relationships of each component of the Three Lines Model developed by the Institute of Internal Auditors.

The model is designed to help organizations identify structures and processes that best achieve organizational objectives and facilitate strong governance and risk management.

Introduction to OIA Staffing Progression Framework

Mr. Saionzkowski reported to the Committee OIA's progress on the construction of a staff competency progression framework for the Office of Internal Audit.

The purpose of the plan is to articulate and define the competencies expected for OIA audit and non-audit positions; build paths for OIA team members to consider, select, and journey through; and provide a framework to guide and gauge succession planning within the OIA.

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 as of August 31st.

Risk Management

Major Operational Risks

Mr. Oldham presented to the Committee the operation risks and mitigation strategies that exist in the Office of Buildings & Grounds, the Office of Food Service, the Office of Transportation, and the Office of Safety & Security.

Adjournment

A motion to adjourn the meeting was made by Member Beckerle and seconded by Member Grant. The Committee Chairperson adjourned the meeting at 5:03 p.m.