

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

**September 24, 2020  
at  
Virtual Meeting**

**Committee members present:**

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

**Others present:** Internal Auditor (IA) Carolyn Smith, Dr. Talisa Dixon, Vandhana Veerni, Michael McCammon, Maurice Oldham, and Kevin O'Connor

**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 3:33 p.m.

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

**Approval of Minutes**

The motion to approve the minutes of the regular meeting held on August 27, 2020 was made by Member Grant and seconded by Member Jordan. The motion passed unanimously.

Member Vadjon arrived at 3:35 p.m.

**Committee Operations**

None

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

Request for Release of Audit Report(s) - None

**Technology Risk Identification and Analysis Discussion**

At the August meeting, IA Smith requested the Committee provide their experience and feedback on different ways Internal Audit can be of service to the IT Department and the District overall. Due to time constraints, the discussion was added to September agenda.

Internal Audit does not staff a dedicated IT segment manager. Various IT areas have been outsourced to be audited. In the past, a CPA firm performed a dedicated risk assessment on IT.

IA Smith shared with the Committee that IT is a very complex area and we are considering adding to our function a dedicated IT auditor.

IA Smith, Ms. Veerni, Superintendent Dixon and the Committee engaged in further discussion regarding performing an annual risk assessment and the qualifications of a dedicated IT auditor.

### 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 Audits were delayed in FY20 due to the COVID-19 pandemic and carried forward into FY21. There have been no additions, deletions, or adjustments to the annual audit plan in the past month.

Since the June meeting, the Treasurer's Office has identified 35 Corrective Action Plans (CAP's) ready for review by Internal Audit. OIA will update the Committee on the CAP's status at an upcoming meeting.

An additional slide was added to the dashboard that tracks the external audit recommendations for the Auditor of State (AOS) report, WCBE – OIG report, and the Phi Delta Kappa (PDK) Curriculum report.

At the next meeting, the Committee will discuss in further detail OIA's involvement in external audits.

### Financial Reporting

#### Business & Operations Corrective Action Plan Dashboard

Mr. O'Connor 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 Business & Operations Department business unit.

The CAP's status showed 19 closed for high risk, 11 submitted for review, and 34 remaining to be addressed.

Mr. O'Connor, IA Smith, Mr. Oldham and the Committee engaged in further discussion regarding the Business & Operations Corrective Action Plan Dashboard.

When the Fleet Services Audit was presented in February 2020 the department had voided checks totaling \$111,000 due to stale dating. The checks have been reissued and deposited with the District.

### Adjournment

A motion to adjourn the meeting was made by Member Jordan and seconded by Member Grant. The Committee Chairperson adjourned the meeting at 4:41 p.m.