

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

**January 26, 2023
at
The Southland Center - Suite 825**

Committee members present:

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

Others present: IA Smith, Stan Bahorek, Maurice Oldham, James Barnes, V Vandhana Veerni, Scott Wortman, Dion Brown, Satya Yarramsetty, Kevin Saionzkowski, Andrew Stroud, Ryan Nord, and Carolyn Edwards

Committee members absent: Ramona Reyes, Board Member

Chair Beckerle called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:29 p.m.

Chair Beckerle recognized the attendance of Committee Members: Cullen Daniel, Greg Jordan, Christina Vera, and Ilija Vadjon.

Member Grant arrived at 3:32 p.m.

Executive Session

A motion was made at 3:30 p.m. by the Vice-Chair Vera and second by Member Daniel to recess into Executive session Pursuant to Ohio Revised Code section 121.22 (G) (6) it is recommended that Audit & Accountability Committee of the Board of Education move into executive session to discuss details relative to the security arrangements and emergency response protocols for the school district, since disclosure of the matters discussed could reasonably be expected to jeopardize the security of the school district. The motion passed without objection.

The Executive Session adjourned at 4:15 p.m.

Approval of Minutes

The motion to approve the minutes of the regular meeting held on September 29, 2022 was made by Member Grant and seconded by Member Jordan. The motion passed without objection.

Committee Operations

Approve 2023 A&A Committee Calendar of Meetings

The Committee discussed and approved the 2023 Audit and Accountability Committee Calendar of Meetings.

A motion to approve the 2023 Audit & Accountability Committee Calendar of Meetings was made by Member Jordan and seconded by Member Vera. The motion passed without objection.

A&A Committee Charter Status

The Committee Chair reported the A&A Committee Charter revisions remain under consideration as the Board of Education performs an evaluation of its committees.

Office of Internal Audit Report

Request for Release of Report(s)

SY 2021-2022 Schools Audit – Academic Grade Change Audit Report

A motion to approve the SY 2021-2022 Schools Audit - Academic Grade Change Audit Report for release to the Board was made by Member Vadjon and seconded by Member Jordan. The motion passed without objection.

School Building Readiness Audit Report

A motion to approve the School Building Readiness Audit Report for release to the Board was made by Member Vadjon and seconded by Member Jordan. The motion passed without objection.

Audit Plan Revision

The Committee approved adding an audit of Credit Recovery via the APEX learning platform and removing planned audits of Talent Acquisition & Retention and Student Behavior & Discipline from the OIA FY2023 Audit Plan.

A motion to approve the OIA FY2023 Audit Plan revision was made by Member Grant and seconded by Member Jordan. The motion passed without objection.

Confirmation of OIA Organizational Independence

IA Smith reported she required additional evaluation before confirming OIA's organizational independence.

OIA FY 2024 Budget

Internal Auditor Smith, Kevin Saionzkowski, Executive Director of Specialty Audits & the Committee discussed OIA's FY2024 proposed non-personnel budget.

OIA Leadership and Staffing Changes

Internal Auditor Smith, Kevin Saionzkowski, Executive Director of Special Audits and the Committee discussed OIA's department leadership changes resulting from the Chief Audit Executive's pending separation from the District. The Committee also discussed the department's current and short-term future vacancies.

Prior Recommendations Follow-up and Aging Schedule Discussion

The Committee requested more granular detail of the open items for discussion at a future meeting about strategy to address the quantity of aged items.

Internal Audit Activity & Dashboard Report

Kevin Saionzkowski, OIA Executive Director of Specialty Audits, presented the Internal Audit Activity & Dashboard report. The dashboard included the status of the FY23 audit plan and other OIA activities as of December 31, 2022.

Risk Management

Penetration Testing Detail Review

During an executive session permitted by Ohio Revised Code Section 121.22(G)(6) the Committee discussed information technology penetration testing results, status, and other items. Since the topic and discussion included details relative to security arrangement and emergency response protocols of the district which if disclosed could reasonably be expected to jeopardize the security of the district, further details are intentionally omitted from this executive summary.

Adjournment

A motion to adjourn the meeting without objection was made by Member Daniel and second by Member Vadjon. The Committee Chairperson adjourned the meeting at 4:58 p.m.