

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

**January 27, 2022
at
The Southland Center - Suite 825**

Committee members present:

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

Others present: IA Smith, Dr. Talisa Dixon, Stanley Bahorek, Dr. David James, Kevin O'Connor, Mike Haskins, Scott Wortman, Paul Brown, Dion Brown, Kevin Saionzkowski, Satya Yarramsetty, Terri Berchak, Ryan Nord, Andrew Stroud, Christopher Croft, James Barnes, and Carolyn Edwards

Committee member absent: Ramona Reyes, Board Vice-President

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

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

Approval of Minutes

The motion to approve the minutes of the regular meeting held on October 28, 2021 was made by Member Jordan and seconded by Member Grant. The motion passed unanimously.

Committee Operations

Approve Audit Committee 2022 Calendar of Meetings

IA Smith presented the proposed A&A Calendar of Meetings to the Committee. This is a proposal of when A&A meetings would occur throughout calendar year 2022.

The motion to approve the Audit Committee 2022 Calendar of Meetings was made by Member Grant and seconded by Member Jordan. The motion passed unanimously.

Overview of the Process for Goals and Guardrails

Chair Beckerle provided the Committee with an update of the District's Goals and Guardrails and how the Board is planning to monitor progress on these items. She will follow-up with Committee members by providing them with various documents relating to her discussion.

Office of Internal Audit Report

OIA Budget FY 2023

IA Smith presented the OIA FY23 non-personnel budget to the Committee. The slight increase from FY22 was due to supporting expenditures for the addition of an IT auditor hired this fiscal year. This budget will be presented at the Finance & Appropriations Committee (FAC) meeting in mid-February.

Prior Recommendations Follow-up and Aging Schedule

Mr. O'Connor presented a recommendation aging schedule and follow-up summary information to the Committee. The aging schedule consisted of those recommendations made by the OIA in previous audit engagements that were classified as Open. The follow-up summary information consisted of Open recommendations stratified by risk rating.

Confirm IA Organizational Independence

IA Smith (Chief Audit Executive) affirmed the OIA reporting structure meets the criteria established by the Institute of Internal Audits to achieve Organizational Independence. OIA staff also completed and submitted Annual Auditor Independence Statements to the CAE listing any current impairments that may affect their independence.

Internal Audit Activity & Dashboard

Mr. O'Connor presented to the Committee Internal Audit Activity & Dashboard report. The dashboard included the status of the FY22 audit plan and other OIA activities as of December 31st.

External Audits by Outside Entities

WCBE Monitoring

Mr. Haskins, a staff member with the HWA Alliance of CPA Firms, presented the FY21 Independent Auditor's Report and Governance Letter relating to their audit of WCBE operations. In their opinion, they feel the June 30, 2021 financial statements in their report present fairly, in all material respects, the financial position of WCBE.

Adjournment

A motion to adjourn the meeting was made by Member Daniel and seconded by Member Vera. The Committee Chairperson adjourned the meeting at 4:45 p.m.