

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting June 8, 2021**

Chair Roth called the meeting to order at 7:57 a.m. Committee members Tammy Campbell, Scott Funston, and Kay Redlich were present with School Board Internal Auditor Linda Lindsey. Dan Williams was unable to attend. General Counsel Amy Envall joined the meeting at 8:08 a.m.

**Approval of Minutes**

Minutes of the meeting of March 30, 2021 were approved.

**Meeting with CIO Robert Curran**

Mr. Curran joined the meeting via WebEx. He provided an overview of activities of the ITS department over the past year with emphasis on operational achievements to assist students with remote learning and security measures that have been taken.

Members of the committee asked questions about his remarks and about cybersecurity insurance. Mr. Curran answered the questions and the committee thanked him for the information and for attending the meeting. Mr. Curran left the meeting at 8:19 a.m.

**Audit Risk Assessment and Proposed Audit Plan**

The Committee referred to the Risk Assessment Report provided in their agenda materials. This document describes the process used to conduct the district and audit risk assessments. It also discusses the overall risk environment that was considered during the audit risk assessment. This year the overarching risks are associated with reduced funding, Federal Funds received to reduce learning losses and open schools safely, and cybersecurity.

Ms. Lindsey reviewed the proposed annual audit plan developed from the audit risk assessment. She noted that the plan had been reviewed with Committee Chair Roth and that risk items ranked as Very High or High in management's risk register and have been addressed in the audit risk assessment and proposed audit plan. Two audits from the current plan are being carried forward due to the unplanned audit of ESE requested by the School Board.

Committee members asked questions and then voted to approve the proposed audit plan and recommend its approval to the School Board.

## **External Peer Review**

Ms. Lindsey reported that there has been no change in our status to date and she is continuing to monitor with ALGA. Recently ALGA approved piloting remote peer reviews and Ms. Lindsey will be following that effort. She will provide a further update at the committee's next meeting.

## **CAE Goals**

Ms. Lindsey reported that her two main objectives in the coming year are, (1) to get a successful peer review accomplished or an acceptable alternate measure that protects the department's ability to state that it conforms to the *Standards* (2) implement the audit risk assessment feature in Pentana. The committee members expressed agreement and support of these goals.

## **CAE Report**

### Audit Status Report and Follow-up Status Reports:

Ms. Lindsey asked if there were any questions on the reports. Mr. Funston asked about the items over 1 year that are high risk. Ms. Lindsey provided the information. There were no further questions.

### Internal Accounts and School Age Services Contract:

Ms. Lindsey reported that these two services, which are currently in the same contract, will be competed together in a single RFP with two scopes of work in the coming fall/winter period. The Committee will be asked to evaluate and recommend award to proposer(s) that best meet requirements.

### Members' Terms:

Three members' terms will expire on December 31 this year. Two members (Dan Williams and Kay Redlich) are eligible for re-appointment and have agreed to serve another term. Scott Funston is not eligible for re-appointment as he has served the maximum number of terms permitted by the Committee's charter. He is working with Disney to see if an appropriately qualified candidate for his position can be identified.

### Summer Work Schedule:

Ms. Lindsey reported that the district will remain on its regular 5-day per week work schedule throughout the summer.

The meeting was adjourned at 9:16 a.m.

The next regular meeting will be August 24, 2021 at 8:00 a.m.