

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting June 19, 2023**

The meeting began at 8:05 a.m. Committee members Tammy Campbell, Brian Paulsen, and Kay Redlich were present with School Board Internal Auditor Linda Lindsey. Chair Debi Roth attended via WebEx. Dan Williams was not able to attend. Also attending were General Counsel, Amy Envall and Mark Shanoff, Russell Holmes and Raj Kapur of ITS.

The meeting began with introduction of visitor Lynn Moehl who has been proposed for appointment to the committee after Debi Roth's term expires at the end of this year. Ms. Moehl introduced herself and members of the committee welcomed her.

**Meeting with CIO**

Ms. Lindsey introduced Mark Shanoff, the district's CIO. Dr. Shanoff introduced Russell Holmes, Senior Director of IT Security and Raj Kapur, Executive Director, ITS. Dr. Shanoff talked about his department's organizational and recent hiring of key members of department leadership.

He reported the department plans to have penetration testing annually and plans to bring in an outside firm to conduct this year's testing in the next few months. He also noted the progress made in reducing the risk associated with outdated, unsupported servers where we had more than 1200 and are now down to about 200. He and Mr. Russell and Mr. Kapur answered questions from the committee and a general discussion ensued.

The committee thanked him for his comments and Dr. Shanoff, Mr. Holmes, and Mr. Kapur left the meeting at 8:49.

**Approval of Minutes**

Minutes of the meeting of March 28, 2023 were approved.

**Audit Risk Assessment and Proposed Audit Plan**

Ms. Lindsey reviewed the Risk Assessment Report provided in the 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. She highlighted certain aspects of today's risk environment that were considered in this year's risk assessment.

Ms. Lindsey reviewed the proposed 2023/2024 annual audit plan developed from the audit risk assessment. She noted that the plan had been reviewed with Committee Chair Roth and risk items in the audit universe that ranked as Very High or High in management's risk register have been addressed in the audit risk assessment and proposed audit plan. Several audits from the current plan (2022/2023) are being carried forward due to two unplanned investigations and the retirement of one senior internal auditor.

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

### **CAE Goals**

Ms. Lindsey reported that her main objectives in the coming year are (1) to develop and implement a robust data analytics program and (2) establish and cultivate an effective working relationship with the new CIO. The committee members expressed agreement and support of these goals.

### **CAE Report**

#### Vacant auditor position

Ms. Lindsey reported that we have found an excellent candidate who has accepted the position and will start July 10. She is a CIA and has expressed excitement about working with us.

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

Ms. Lindsey noted the volume of work performed this year even with Jan Skjersaa's retirement. She also pointed out that we currently have only 52 open audit findings and none of them are over six months from their target completion dates. She asked if there were any questions on the reports. There were none.

The meeting was adjourned at 9:41 a.m.

The next regular meeting will be August 22, 2023 at 8:00 a.m.