

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting March 29, 2022**

Chair Roth called the meeting to order at 7:59 a.m. Physically present in the meeting were Chair Roth and members Tammy Campbell, and Brian Paulsen. Member Dan Williams participated via WebEx. Member Kay Redlich was not able to attend. Linda Lindsey, School Board Internal Auditor, and General Counsel Amy Envall also attended.

**Approval of Minutes**

The committee voted to approve the minutes of the meeting on January 25, 2022.

**Meeting with CIO Robert Curran**

Ms. Lindsey reported that Mr. Curran is out today and will meet with the Committee in June.

**Update on Entity-wide Risk Assessment process**

Ms. Lindsey reported that the deadline for risk registers is in two days. Several have been submitted and a few have informed us that their January update is still current. Ms. Lindsey expects that most, if not all, risk registers will be received by the end of the week.

Additionally, Ms. Lindsey has met individually with each School Board member and with the Superintendent to discuss their risk concerns. This information, along with management's risk register, will provide inputs into the audit risk assessment which will begin in the next couple of weeks.

Members of the committee asked questions and there was a general discussion about risks, including those associated with the current high inflation rates.

**CAE Report**

Ms. Lindsey reported:

- The department still has two vacant auditor positions. The latest round of interviews was conducted last Friday and we have a couple of good candidates. HR is piloting with us to make contingent employment offers before background investigations are complete in order to avoid losing a good candidate who accepts another position before we get to them. Ms. Lindsey will keep the committee updated on our progress.

- We have contracted with a retired auditor to help us complete another audit from this year's plan. The contract was just approved last week and we had a planning meeting yesterday.
- The Auditor General has several audits underway – operational, financial, single audit, and the 5-year review of planning and construction of facilities.
- Ms. Lindsey requested committee members' input on the content and presentation of the department's annual report which she has started preparing for this year. Any and all suggestions would be appreciated.
- Ms. Lindsey is considering creating an audit manager or similar position in the department and asked for committee feedback on this idea. The thought is to provide an advancement opportunity within the department and it may help with the recruitment of new employees as well as with succession planning in the future. Committee feedback was positive.

### **CAE Performance Review**

Ms. Lindsey left the meeting at 8:27 so the committee members could complete her performance assessment. Afterward, Chair Roth sent a copy of the completed assessment to Ms. Lindsey and a copy has been submitted to the district.

General Counsel Amy Envall remained in the meeting and reported that it adjourned at 8:41 a.m.

The next regular meeting will be June 7, 2022.