

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting June 9, 2022**

Chair Roth called the meeting to order at 10:03 a.m. Committee members Tammy Campbell, Debi Roth, and Kay Redlich were present with School Board Internal Auditor Linda Lindsey. Dan Williams and Brian Paulsen were on WebEx. At some point around 10:30 Mr. Paulsen was disconnected from the meeting.

**Approval of Minutes**

Minutes of the meeting of March 29, 2022 were approved.

**Meeting with CIO Robert Curran**

Mr. Curran was unable to join the committee due to the change in the date of this meeting. He will attend the August meeting.

**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.

Ms. Lindsey reviewed the proposed 2022/2023 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. Two audits from the current plan (2021/2022) are being carried forward due to the unplanned audit of ESE requested by the School Board.

Committee members asked questions, particularly about whether and how we evaluated risks in light of the school shooting in Uvalde, 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 get the two new auditors fully integrated into the team and at full productivity (2) develop a department strategy for the next few years and conduct an offsite team building/planning event in the late summer or early fall and (3) establish and cultivate an effective working relationship with the new superintendent. The committee members expressed agreement and support of these goals.

## **CAE Report**

### School Board Policy DIE

Ms. Lindsey reported that this policy, which deals with the district's response to audits, has been revised. The revisions codify what is intended to be current practice, requiring the School Board Internal Auditor be informed of all internal and external audits, be invited to entrance and exit meetings for those audits, and receive copies of all final reports and management responses. It also requires the district to prepare action plans to address audit findings in a timely manner and for the School Board Internal Auditor to track management's completion of action plans.

### Assistant Director Position

At the March meeting, Ms. Lindsey discussed the idea of creating a management level position between her position and the internal auditors to provide some progression opportunities and help in recruitment and retention of team members. The Superintendent and Chief of Staff have approved creation of the position of Assistant Director and a job description has been prepared. There are no near-term plans to advertise and fill this position, but it will be ready when the time comes.

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

Ms. Lindsey reported that since the status report was prepared, the second Extended Day provider engagement and two more construction project cost verification engagements have been completed. She asked if there were any questions on the reports. There were none.

### Construction Cost Verification Engagements

Ms. Lindsey reported that we are in the final one-year extension of this contract and it will expire next April. In the fall, we will be conducting an RFP for these services with the Audit Committee serving as the evaluation and ranking committee. Ms. Lindsey will bring an outline of the process with a proposed timeline to the August meeting.

### Summer Work Schedule and Remote Work Pilot:

Ms. Lindsey reported that the district will work four 10-hour days per week through the summer. Additionally, the district is piloting a remote work arrangement for jobs which can be performed effectively remotely. The program allows up to two days per week of remote work. Ms. Lindsey reported that she does not plan to work remotely, but everyone else on the team will take advantage of this opportunity.

The meeting was adjourned at 11:08 a.m.

The next regular meeting will be **August 30, 2022** at 8:00 a.m. (Note that this is a **change** from the previous date of August 23 for which the Chair has a conflict.)