

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

**April 23, 2020  
at  
Virtual Meeting**

**Committee members present:**

James Ragland, Chair, Board Member, Carol Beckerle, Board Member, Jennifer Adair, Board President, Ilija Vadjon, Community Member, Gregory Jordan, Community Member, Tim Grant, Community Member

**Others present:** Internal Auditor (IA) Carolyn Smith, Stan Bahorek, Dr. Talisa Dixon, V Vandhana Veerni, Mike Haskins, Scott Varner, Chris Ward, Kevin O'Connor, and Kevin Saionzkowski.

**Committee member absent:** None

Chair Ragland called the regular meeting of the Board of Education Audit and Accountability Committee (the Committee) to order at 3:32 p.m.

Chair Ragland recognized the attendance of Committee Members: Tim Grant, Carol Beckerle, Gregory Jordan and Jennifer Adair.

Member Vadjon arrive at 4:00 p.m.

Member Jordan left the meeting at 4:15 p.m. and returned at 4:30 p.m.

**Approval of Minutes**

The motion to approve the minutes of the regular meeting held on February 27, 2020 was made by Member Beckerle and seconded by Member Jordan. The motion passed unanimously.

**Recommendation to Move an Agenda Item**

IA Smith recommended Agenda Item No. V – External Audit by Independent Accountants move to Agenda Item No. II. Chair Ragland entertained a motion.

A motion to move Agenda Item No. V – External Audit by Independent Accountants to Agenda Item No. II was made by Member Beckerle and seconded by Member Jordan. The motion passed unanimously.

**Committee Operations**

None

**External Audit by Independent Accountants**

WCBE Financial Statements Audit – June 30, 2019

Mr. Haskins presented to the Committee a brief synopsis of the WCBE Financial Statements Audit.

The Independent Accountants audited the accompanying financial statements of WCBE-FM (WCBE), a component of the Columbus City Schools, which comprise the statement of financial positions as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Mr. Haskins and the Committee engaged in further discussion regarding the WCBE Financial Statements Audit – June 30, 2019.

#### Office of Inspector General Report on WCBE

Mr. Saionzkowski presented to the Committee a brief overview of the ramp-up that led to the Office of Inspector General Audit of Community Service Grants awarded to the Board of Education, Columbus City Schools district (WCBE-FM), Columbus, Ohio for the period of July 1, 2016 through June 30, 2018.

Mr. Varner presented to the Committee a brief overview of WCBE's inception (1956) and management's response to the report findings in the WCBE Audit report released by the Office of Inspector General.

A copy of the WCBE Financial Statements Audit – June 30, 2019 and the Office of Inspector General Report on WCBE will be published on WCBE's website.

#### Office of Internal Audit Report (OIA)

##### Request for Release of Audit Report(s)

None

##### MEMO – Buildings & Grounds (B&G) Inventory and Equipment Audit

Mr. O'Connor presented to the Committee an overview of the MEMO – Buildings & Grounds Inventory and Equipment Audit released by IA Smith. The memo noted the audit objectives, audit risks, audit results and audit conclusion.

OIA audit tests were to focus on the proper accountability of the tool equipment and supply inventories. Given the noted significant internal control deficiencies, we feel the lack of process maturity prohibits us from being able to perform audit tests that would result in additional benefits to management.

OIA will include the B&G Inventory and Equipment Audit as part of the FY21 Annual Audit Plan. A requested copy of the B&G Supply Inventory totals will be forwarded to the Committee.

##### OIA 2020 Annual Audit Plan/Risk Assessment – Update

IA Smith shared with the Committee like many other organizations out there COVID19 has impacted our FY20 and FY21 Annual Audit Plans. It is not going to be possible to perform FY20 scheduled school audits.

OIA has been flexible trying to come up with different alternatives to put in controls. We are attending various seminars learning good information and sharing that information with the appropriate staff.

Phi Delta Kappa conducted a thorough curriculum audit. The audit focused on various operations on the academic side. The released recommendations will determine how the audit is going to impact our FY21 annual audit plan.

A review of the Transportation operations was conducted by the Council of the Great City Schools. Again, as that type of information is released we do not want to duplicate what anyone else is doing. We want to take what they have done and see how we can help the District and move those recommendations forward as Internal Audit.

IA Smith, Dr. Dixon and the Committee engaged in further discussion regarding the Curriculum, Human Resources, and Transportation Audits.

### **Internal Audit Activity and Dashboard Report**

IA Smith presented to the Committee a high-level overview of the OIA Activity dashboard.

IA Smith will update the Committee of any necessary modifications.

There have been no new additions or deletions to the work plan since the January meeting.

### **Legal Compliance & Risk Management Report**

#### **Safety & Security Update - COOP Plan**

Mr. Ward provided to the Committee a brief update on the progress the District is making towards the Continuity of Operations Plan (COOP Plan).

CCS has been executing the COOP Plan in our homes since March 16 due to the COVID-19 pandemic and the Governor's stay-at-home order. Administrators and Directors are asked to continually update their plan. Staff continue to receive training from experts online.

Dr. Dixon is forming a reopening task force to discuss how schools are going to open next year.

#### **Information Technology Updates – CIO**

Ms. Veerni presented to the Committee the Information Technology updates. The updates focused on the Technology Enabled Learning Chromebook distribution, IT Risk Security updates: emails/network & IT Risk update - data center, Compliance 9 - overall health and compliance, other initiatives and next steps.

Information Technology will be hiring a cybersecurity officer in the next fiscal year.

A response regarding CCS advance threat protection plan will be forwarded to the Committee.

### **Ethical Compliance – Postponed**

#### **Overview of the Office of Internal Audit and the A&A Committee**

IA Smith provided the Committee a brief overview of the OIA and the work of the A&A Committee.

The Chief Audit Executive reports directly to the board of education. OIA provides the Board with advice and recommendations on the District's compliance with various rules & regulations and any types of risks that if not mitigated could hamper the District from achieving its goal and objectives.

The Audit & Accountability Committee is a designated standing committee of the CCS Board of Education. The committee is comprised of three board members and four community members. The Committee provides the Board with advice regarding the work of the internal auditor and the external auditors. The work of the OIA is vetted by the Committee prior to being presented to the Board.

**Adjournment**

A motion to adjourn the meeting was made by Member Beckerle and seconded by Member Vadjon. The Committee Chairperson adjourned the meeting at 5:24 p.m.