

## **Audit Committee Meeting Minutes**

April 24, 2021 – 9:30 a.m. (virtual via Zoom)

### **Attendees:**

Rodney Jackson  
Chris Ensslin (Audit Committee Chair)  
Sharon Holbrook (Audit Committee Co-Chair)  
Dave Osbourne (Audit Committee)  
Larry Forester (Audit Committee)  
Penny Christian (Audit Committee)  
Mark Sellars (Audit Committee)  
Allison Marcum (Audit Committee)  
Joey Sheroan (Audit Committee)  
Bill Kohm (Dean Dorton - Internal Auditor)  
Kevin Cromwell (Dean Dorton - Internal Auditor)  
Tiffany Williams  
John White  
Bob Moore  
Sherry Price  
Myron Thompson  
Lindsay Wright  
Casandra Jones  
External Auditors not in attendance

### **Introductions & Approval of minutes – Chris Ensslin**

Approved by Chris

### **Internal Audit - Dean Dorton**

Phil Blakely no longer with Dean Dorton, Tori Montgomery will be working on the After School audits. IT update – No actual final issued reports, still work in progress. Very little change from last meeting. Hopeful that IT Audit will be finished around May or June and will report to the committee in July.

Governance Audit pretty far along, hope to be completed in May or June. The different risks in the audit plan being worked on, were discussed in the January meeting. We've used 75% of the budget. May - June will strive to complete final After School Program (ASP), Informational Technology (IT) and Governance audits, as well as 2022 audit plan. There is still a lot to cover.

Mr. Ensslin stated that he would like the protocol to be that the committee will see in-depth reporting once audit is complete. Audits still in progress should be limited to 1-2 minutes in meeting discussions if discussed at all. Mr. Kohm stated May and June that they will continue to work with IT team.

**Compliance Report - Lindsay Wright**

11 complaints have been reported through the hotline and the most recent was Aug 2020 (a formal investigation). Lindsay shares concerns with appropriate departments. If complaint comes from a school the Principal will be contacted, assuming it's not about the Principal. If from a particular department, the Director will be contacted. Anonymous complaints are reviewed as well. All cases are closed as of now. Most cases reviewed did not come from the hotline.

Question was raised on policy for received gifts. Rodney stated he will provide the policy to Audit Committee.

**Audit Committee Miscellaneous Requests and Comments**

Request for updates to internal audits already been performed: Purchasing and AP- taken care of and completed, HR –work in process as a request for additional resources has been made, ASP – still compiling information from audits, that have been delayed because of COVID. Rodney reported that we are moving forward on District-wide recommendation of the 13 ASP listed has been implemented, IT- Disaster Recovery Plan should be completed by end of May, User Access Review needs to be followed-up on with IT team. IT stated an additional position requested to focus primarily on security, possibly a Chief Information Security Officer to report directly to Director but have a working relationship with every area where we store data (MUNIS information, data and network security).

Rodney stated that he and the staff audit planning team will be having a meeting with External Auditor to plan next year's audit on May 4<sup>th</sup>.

Next meeting will be in person, July 21, 2021 at 9:30 a.m. (room TBD)

Motion to adjourn by Dave Osbourne, seconded by Larry Forester

Submitted by Casandra Jones