

In attendance:

Bill Kohm – Dean Dorton
Phil Blakely – Dean Dorton
Lois Brewer Gillespie – Equity Council
Jeanna Jones – Strothman & Company
Penny Christian – 16th District PTA
Dave Osbourne – Audit Committee Chair
Chris Ensslin – Audit Committee
Casondra Jones
Sherry Price
Tiffany Davis Williams
Becky Riley
Larry Forester
Lindsay Wright
Sharon Holbrook
Will Nash
Myron Thompson
John White

Not in attendance:

Daryl Love

Introduction

Call to order by John White at 9:37am, introductions and approval of minutes by audit committee

Internal Audit

Introduction of new Internal Audit Firm by Bill Kohm (Director) of Dean Dorton Allen Ford. They gave overview of the team and how they see the internal audit environment at FCPS.

Dean Dorton brings 4-5 years of experience working with school districts.

Risk assessment is the biggest project proposed by Dean Dorton, which is 40% of their \$100,000 budget.

Most recent risk assessment was done in 2015.

They have a direct line for Audit Committee and will be conducting Risk Interviews with District Administrators.

Core value at Dean Dorton is to continuously learn. Internal Audit priorities to establish a sound foundation on expectations and accountability, goal is to avoid audit fatigue.

Three lines of defense: 1st line – Financial Accounting & Benefits Services team, 2nd line – Compliance Officer, 3rd line – Internal Auditors.

Risk Assessment will be complete prior to October meeting with draft.

Presentation can be found on FCPS website.

External Audit

Jeanna Jones from Strothman and Company informed the committee that she and external audit team met with Rodney Jackson and team in May. In the meeting, they finalized plans of schools that will be visited this year for school activity funds audit. The committee was informed the external audit will

begin July 22nd and that Child Nutrition (Food Services) will be the grant focused on for the required single audit requirements of federal grants.

Audit Committee Follow-up

There are still two committee openings, we will be getting names of potential new members.

Audit Committee was informed that every attempt will be made to upload and post the audit committee meeting draft minutes within approximately two weeks of each meeting.

John White gave update on audit administrative procedures. KSBA gave recommendations reflecting RFP procedures of audit rebidding at the end of the five years, unless the Board chooses to extend.

Compliance Officer Report

Lindsay Wright gave update of worthiness of compliance hotline coming into question. No recent complaints have been received. There is a STOP tipline is at every school. The STOP tipline is a place to report concerns. Dave expressed concern that 70 tipline's are a bit much and will significant information make it to Lindsay. Hotline can be accessed via website and phone. Employees have expressed concern that due to having to sign into a webpage, hotline is not completely anonymous. Lindsay agreed to look into this with technology and report back to the audit committee at the October meeting. The committee was subsequently informed by the Internal Auditors that Dean Dorton has their own Forensics team locally and can quickly send someone to a school anonymously.

Miscellaneous request

Dave suggested for next committee meeting that comments/follow-ups from previous audits done by MCM should be an agenda item.

Next meeting will be October 16th at 9:30 in Conference Room A with primary focus on Risk Assessment and follow-up related to Dave's request.

Meeting adjourned by Rodney Jackson

Respectfully submitted by Casondra Jones