

Audit Committee Meeting

January 25, 2023 – 9:30am – John D. Price Administration Bldg. – Conference Room 139

Attendees:

Jaclyn Badeau (Audit Committee Chair)
Dave Osborne (Audit Committee)
Nick Clark (Internal Auditor for the District)
Raymond Ross
Alicia Miller (Compliance Officer)
Chris Salyers
Joe Gibson
Kacey Urbaneja
Amy Green
Bret Nathaniel
Houston Barber
Rodney Jackson
Larry Forester (Audit Committee)

INTRODUCTION & APPROVAL OF MINUTES

Minutes approved by Nick Clark.

INTERNAL AUDIT UPDATE – Nick Clark and Raymond Ross

P-card audit will be presented at April audit committee meeting. There were one or two individuals who had limits were deemed excessive. Checking the p-card controls and to see if purchased items are actually allowable. Grants and Insurance audits will be complete by April. Redbook and Booster audits will start as soon as interns are here. Working on getting risk assessments out. Raymond is finishing up the Cyber Resilience Review Audit.

Dean Dorton audit follow-up has not had a lot of change since the last meeting. Kyna Koch, part-time contractor, should have the After School Program audit finalized within the next few weeks.

Nick is working getting the job description changed for his added position to fit the Internal Audit aspect of the job.

Both Raymond and Nick will be attending trainings over the next few months.

Nick is working on finalizing risk assessment survey questions to be sent out to Cabinet members, Principals, Directors, and Bookkeepers for their input.

Doing some adhoc audits on PTO's and booster's. Depending on the accusation, the internal auditor has a draft outlining who was interviewed, what was said along with the scope and objective. He is currently working on strengthening controls for these types of external groups.

INFORMATION SECURITY MANAGER – Update (Raymond)

The Cyber Resilience Review Audit draft was presented. This audit evaluates the district's cyber maturity and capabilities to identify any gaps in design, policies, standards, and procedures. To leverage a framework we adopted, a questionnaire developed by the Department of Homeland Security (DHS) was used. The audit covered 10 domains, with corresponding goals for each domain. The CIO, the former Director of Technology, and the Senior IT staff in charge of network and district services reviewed and responded to the questionnaire. A maturity indicator was used to measure the district's maturity levels in Cyber Security to assess how we are progressing. As this was the first audit of its kind, there is no benchmark for comparison. The audit identified three high-priority items and seven medium-priority items. The technology department is currently completing the management responses. The final copy, including the responses to the audit, will be presented at the next committee meeting in April.

COMPLIANCE OFFICER REPORT – Alicia Miller

Since the last meeting, three reports have come through ethics points but went on to the Internal Auditor due to them being of a financial nature.

Congratulations were given to the committee (the compliance aspect) for finally obtaining an effective and appropriate structure.

AUDIT COMMITTEE MISC.

Per the Charter, the certification has been reviewed and signed off by the Superintendent and copies were provided to the audit committee attendees and will be given to the Board members as well. The single audit compliance has been completed.

GASB 96 has been a big thing and the Board has given us resources to do things needed in the district.

CLOSING THOUGHTS

Next meeting is scheduled for April 19th.

Meeting is adjourned by Jaclyn Badeau.