

**HOUSTON INDEPENDENT SCHOOL DISTRICT  
MINUTES OF THE BOARD AUDIT COMMITTEE**

March 2, 2020

**10:00 A.M.**

**The Board Audit Committee meeting was called to order at 10:02 a.m.**

**PRESENT:**

Committee Member	Status	Arrived	Departed
Holly Maria Flynn Vilaseca	Present	10:02 a.m.	
Anne Sung	Skype	10:02 a.m.	
Daniela Hernandez	Present	10:02 a.m.	
Judith Cruz	Present	10:02 a.m.	
Sue Deigaard	Present	10:21 a.m.	

**Staff**

Garland Blackwell, Chief Audit Executive  
Elneita Hutchins Taylor, General Counsel  
Silvia Trinh, Chief of Staff  
Vermeille Jones, Director, Board Services  
Liping “Lee” Huang, Audit Manager, Support Services  
Glenn Johnson, Manager, Internal Audit  
Tammi Mitchell, Audit Manager, Educational Programs  
Robin Stone-Lofton, Manager, IT Department

**Other**

Lisa McBride, Partner, Thompson & Horton  
Dr. Doris Delaney, TEA Conservator  
Marcia McMahan, NXTBoard Coach  
Jamey Loupe, BDO Manager

**• BRIEF OVERVIEW OF INTERNAL AUDIT DEPARTMENT**

Mr. Blackwell gave an overview of the services provided by the Office of Internal Audit, with details about the roles and responsibilities within the department.

## **SPECIAL MEETING CALLED TO ORDER**

A quorum of the board was present and the meeting was convened as a special meeting of the Board of Education at 10:21 a.m.

### **ITEMS DISCUSSED:**

- **APPROVAL OF MINUTES**

On motion by Board President Deigaard, with a second by Trustee Sung, the minutes of the November 13, 2019 Audit Committee meeting were approved 5-0.

- **DETERMINATION OF COMMITTEE CHAIR**

On motion by Trustee Cruz, with a second by Trustee Sung, the recommendation that Trustee Flynn Vilaseca continue as the Audit Committee chair was approved with a 4-0 vote.

- **DISCUSSION OF COMMITTEE BUSINESS TOPICS**

BDO Representative Jamey Lopey indicated that some of the business topics would be discussed during closed session. The committee considered adding discussion of community members to sit on the audit committee. The committee is looking for assistance in reading external audit reports that the board receives on an annual basis. Mr. Blackwell will contact several organizations to request a list of candidates. The Audit Committee will edit and send out approved language for candidate requirements.

- **DESIRED AUDIT COMMITTEE TRAINING TOPIC(S)**

There was discussion regarding the training sessions attended by the committee last year and providing copies of the red book to new trustees.

- **AUDIT DASHBOARD UPDATE**

Robin Stone-Lofton spoke about the use of the Audit Dashboard on the SharePoint platform. Discussion took place regarding the platform currently in use by Fort Bend. It was noted that they contract out for audit services since they do not have an internal audit department. Those with access to the Audit Dashboard will include trustees, the superintendent and chiefs. The anticipated completion date for this project is June 3, 2020.

- **REVIEW AND APPROVE INTERNAL AUDIT DEPARTMENT CHARTER**

Discussion of this item was postponed until next audit committee meeting, scheduled for April 23, 2020.

- **STATUS OF 2019 AND 2020 AUDIT PLANS**

The Audit Committee reviewed the documents reflecting the audit plans for 2019–2020.

An audio-visual recording of this meeting is unavailable.

- **EXTERNAL ASSESSMENT REQUIRED BY INSTITUTE OF INTERNAL AUDITORS (IIA) STANDARD**

The IIA Standards must be completed by December 2020. However, the targeted date of completion is June 2020 in order to have an established IIA rating.

- **IIA BENCHMARKING STATUS**

- **BDO – CLOUD COMPUTING AUDIT**

- **BRIEF REVIEW OF 2019 AUDIT REPORT RECOMMENDATIONS**

Highlights of the audit report recommendations were discussed.

- **DISCUSS 2020 AUDIT COMMITTEE CALENDAR**

The committee also discussed scheduling Audit Committee meetings on Thursdays, immediately following employee hearings. The following dates were considered:

- April 23, 2020, 3 p.m.
- August 20, 2020, 11:30 a.m. (tentative)
- November 19, 2020, 11:30 a.m.

- **DEVELOP 2020 COMMITTEE PROFESSIONAL DEVELOPMENT AND SELF EVALUATION PLAN**

- **DISCUSSION OF POSSIBLE CONSTRAINT RELATED TO AUDIT**

Marcia McMahon, NXTBoard Coach, was present to provide an explanation of the board constraints and how they correlated to the audit.

- **2020-2021 BUDGET FOR AUDIT AND ETHICS OFFICES**

### **ADJOURNMENT TO EXECUTIVE SESSION**

The Board adjourned to closed or executive session at 12:16 p.m. under Section D of Chapter 551 of Texas Government Code, Open Meetings Act, Subsections 551.071, 551.072, 551.073, 551.074, 551.076, 551.082, 551.083, and 551.084 for the purposes stated in the notice of this meeting. If any final action, vote or decision on any matter considered in the closed session shall be required, such final action, vote or decision shall be taken at the open meeting covered by this notice upon the reconvening of this public meeting or at a subsequent meeting of the Board upon notice thereof.

**MEETING RECONVENED**

Trustee Flynn Vilaseca reconvened the meeting at 1:14 p.m.

**ADJOURNMENT**

There being no further business, the meeting adjourned at 1:14 P.M.