

Houston Independent School District
Board Audit Committee
Meeting Minutes: November 9, 2015
2:15 pm

Meeting Called to order by Anna Eastman

Present:

Committee members: Anna Eastman and Manuel Rodriguez

Staff: Richard Patton, Lauro Garza, Sherrie Robinson, Ken Huewitt & Stan Osborne

General Counsel: Elneita Hutchins-Taylor & Arturo Michel

Other: Ross Johnson & Elyza Jain of Deloitte

Proceedings:

CONSIDERATION AND APPROVAL OF MINUTES FROM PREVIOUS MEETINGS

On motion by Manuel Rodriguez, seconded by Anna Eastman, the motion to approve the October 27, 2015 minutes passed unanimously (2 for, 0 against)

DELOITTE & TOUCHE/FINANCE – COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) AND SINGLE AUDIT REPORT

Sherrie Robinson gave an overview of the financial report, including the Fund Financial Statement and the Government-wide statement.

Ross Johnson and Elyza Jain gave an overview of the independent auditor reports, and single audit report.

Ken Huewitt referred to the Combining Statement of Net Position – Internal Service Funds and noted the declining fund balance in the Health Insurance Fund due to both increased pharmaceutical costs and medical claims.

INSTITUTE OF INTERNAL AUDITORS QUALITY ASSESSMENT REPORT OF THE OFFICE OF INTERNAL AUDIT

Richard Patton explained the assessment and recommendations submitted by the Institute of Internal Auditors. The department received the highest ranking due to the re-organization that started in September 2014.

KEY PROJECTS AND MISCELLANEOUS UPDATES

- **KEY REPORTS ISSUED**
 - – Discussed the IT General Controls Audit Report. Some improvement opportunities were noted, but nothing was deemed major.
- **DELOITTE & TOUCHE INTERNAL AUDIT OF HISD E-RATE PROGRAM**

- Discussed draft results of the E-Rate Program Audit Report. Some improvement opportunities were noted, but nothing was deemed major.
- **UNIVERSAL SERVICE ADMINISTRATIVE COMPANY (USAC) EXTERNAL AUDIT OF HISD E-RATE PROGRAM**
 - Discussed draft results of the E-Rate Program Audit Report. No written findings were noted.
 - The final report will be issued in the 1st quarter of 2016 after FCC board approval.

Entered closed session at 3:15 pm. Meeting adjourned at 3:45 pm.