

**Houston Independent School District
Board Audit Committee
Meeting Minutes: December 8, 2014
3:05 p.m.**

Meeting Called to Order by: Meeting called to order by Ms. Anna Eastman

Present: Committee Members: Ms. Anna Eastman and Mr. Manuel Rodriguez, Jr.

Audit Staff: Mr. Richard Patton

Proceedings:

DRAFT IT RISK ASSESSMENT/2015 IT AUDIT PLAN

IT Categories

- Infrastructure
- Critical Applications
- General Controls
- Management
- Critical Projects

Audit Entities

- Risk descriptions were developed for over 180 potential audit areas

Risk factors

- Strategic
- Financial
- Compliance
- Operational
- Changes
- Time Since Last Audit
- Prior Results
- Availability
- Integrity of the Audit Topic
- Confidentiality

AUDIT TRANSFORMATION PROPOSALS

DRAFT 2015 INTERIM AUDIT PLAN (NON-IT)

ORGANIZATION OF THE ETHICS & COMPLIANCE OFFICE

STATUS OF THE INSTITUTE OF INTERNAL AUDITORS (IIA) REPORT
RECOMMENDATIONS

2014 AUDIT PLAN RESULTS

ALERT LINES

OTHER DISCUSSIONS

Meeting adjourned at 3:45 p.m.