



PORTLAND PUBLIC SCHOOLS

Office of Internal Performance Audit

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Date: October 16, 2025

To: Audit Committee

From: Janise Hansen, CIA – Sr. Internal Performance Auditor, Office of Internal Performance Audit

Subject: 2025-2026 Audit Committee Work Plan and Proposed Meeting Agendas

Primary responsibilities of the Audit Committee:

1. Oversight and support for the Office of Internal Performance Audit (OIPA)
2. Recommends the OIPA's annual Internal Performance Audit Plan ("Audit Plan") to the Board and provides ongoing oversight of the Audit Plan and individual audits
3. Recommends external auditors to the Board and provides ongoing oversight of audits performed by external auditors

Audit Committee Work Plan:

1. Review Bond Performance Audit Reports and provide ongoing oversight of the implementation of recommendations
2. Oversight of the OIPA's annual Internal Performance Audit Plan
3. Reviews and recommends actions related to the audit of District's Annual Comprehensive Financial Report (ACFR), the audit of the District's expenditures of federal awards, and provides ongoing oversight of the implementation of recommendations
4. Support the Office of Internal Performance Audit
5. Recommends external auditors to the Board

Proposed Audit Committee Meeting Dates and Agendas:

The following pages include the meeting dates and the proposed meeting agendas for each Audit Committee meeting.

2025-2026 Audit Committee Meeting Agenda

Date: October 16th 2025

Welcome to the Audit Committee / Introductions

Public Testimony

Audit Committee membership

Status of the implementation of the Contracts audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Contracts Audit recommendations.

PPS's External auditors:

ACFR (Annual Comprehensive Financial Report)

- Discuss the status of the annual audit of the district's financial statements (ACFR) and report on requirements for federal awards (Single Audit).
- Discuss scheduling for the presentation of the audit results in December 2025.

Annual Bond Performance Audits

- Discuss the status of the annual audit of the district's Bond program,
 - The Audit Committee's role related to the outstanding Bond audit recommendations
 - Scheduling for the presentation of the audit results in July 2025.
- Discuss the Bond auditor's contract which expires in the Spring of 2026, an RFP process, and the role of the Audit Committee in the RFP process.

Audit Committee work plan/meeting agendas for the 2025-2026 school year

OIPA 2025/26 Audit Plan and discussion of new audit topics

Overview of the Office of Internal Performance Audit (OIPA)

- Board Policy: District Performance Auditing 1.60.040-P
- PPS Audit Committee and Performance Auditor Charter & Process
- Essential Conditions
- Benchmarking Data: Internal Auditing in the Great City Schools – White Paper

OIPA Annual Report

Audit Committee and PPS Audit Reports web pages

Wrap – up

- Discuss scheduling for the next Audit Committee meeting
 - November 6th, is 4:30-5:30 ok (instead of 5-6:30)?
- Any requests for future Audit Committee meeting agenda items

2025-2026 Audit Committee Meeting Agenda

Date: November 6th 2025: is 4:30-5:30 ok (instead of 5-6:30)?

Note: Audit Committee meeting invites included a hold for an optional meeting on 11/6. OIPA suggests confirming this meeting for the following agenda items:

Welcome to the Audit Committee / Introductions

Public Testimony

English Language Learners – Compliance Audit Report Presentation

Discussion of Proposed Audit Plan

Audit Committee Action Required: The Audit Committee will need to vote to refer the selected audits to the full Board for approval to be added to the OIPA Audit Plan.

Status update on the ACFR and the audit of compliance with federal grant requirements (called the Single Audit)

Discuss scheduling of the presentation of these audit results in a December Audit Committee meeting.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting

2025-2026 Audit Committee Meeting Agenda

Date: December 4th 2025: More than likely will need to be rescheduled for a virtual meeting on December 18th at noon.

Welcome to the Audit Committee / Introductions

Public Testimony

Presentation of the ACFR and the audit of compliance with federal grant requirements (called the Single Audit)

Audit Committee Action Required: The Audit Committee will need to vote to refer the ACFR and Single Audit reports to the full Board to be accepted.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting – either January 15 or February 5th

2025-2026 Audit Committee Meeting Agenda

Date: January 15 or February 5th 2026

Note: Audit Committee meeting invites included a hold for meetings on both January 15th and February 5th. We do not currently foresee the need to have both.

Welcome to the Audit Committee / Introductions

Public Testimony

Status of the implementation of the Contracts Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Contracts Audit recommendations.

Status of the implementation of the Hardship Petition Transfer Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Hardship Petition Transfer Audit recommendations

Annual Bond Performance Audit

- Discuss the status of the outstanding Bond Audit recommendations
- Discuss the Bond auditor's contract which expires in the Spring of 2026, an RFP process, and the role of the Audit Committee in the RFP process.

Potential Audit Committee Action: If the RFP process has been completed, the Audit Committee will need to refer the selected contract to the full Board for approval.

- Discuss scheduling for the presentation of the audit results in July 2025
 - If at all possible, we would like to have a joint committee meeting to include the Audit Committee, the Facilities Improvement and Oversight Committee, and the Bond Accountability Committee

OIPA Presentation of the Measure 98 Audit Results

Discussion and approval of the 2026/2027 budget for the Office of Internal Performance Audit

- Review and discuss the proposed budget for the Office of Internal Performance Audit

Audit Committee Action Required: The Audit Committee will need to vote to refer the proposed budget to the full Board for inclusion in the Board's budget.

Note: The budget for OIPA is part of the Board's annual budget and its inclusion requires the approval of the full Board.

Status update on the 2025-2026 Audit Committee Work Plan and Proposed Meeting Agenda

- The Audit Committee will review this document to confirm the committee is on track to accomplish the work plan and discuss any updates or changes needed for the rest of the 2025/2026 school year.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting – next meeting proposed for May 7th.

2025-2026 Audit Committee Meeting Agenda

Date: March 5 2026

Note: Audit Committee meeting invites included a hold for a meeting on March 5th. We do not currently foresee the need for the March 5th meeting.

There is not an Audit Committee meeting scheduled for the month of April 2026. The next Audit Committee meeting would be May 7th.

2025-2026 Audit Committee Meeting Agenda

May 7th 2026

Welcome to the Audit Committee / Introductions

Public Testimony

Student Body Funds Audit - Status of the Implementation of Recommendations.

- Management to provide the Audit Committee with the status of implementation of the outstanding Student Body Funds Audit recommendations

Status of the implementation of the Contracts Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Contracts Audit recommendations.

Annual Bond Performance Audit

- Discuss the status of the outstanding Bond Audit recommendations
- Discuss the Bond auditor's contract and RFP process
Potential Audit Committee Action: If the RFP process has been completed, the Audit Committee will need to refer the selected contract to the full Board for approval
- Discuss scheduling for the presentation of the audit results in July 2025
 - If at all possible, we would like to have a joint committee meeting to include the Audit Committee, the Facilities Improvement and Oversight Committee, and the Bond Accountability Committee

Annual Performance Evaluation for the Internal Auditor

- The annual performance evaluation for the Internal Auditor is drafted by the Chair of the Audit Committee based on input provided by the Audit Committee and the full Board.
- Input from Audit Committee and full Board is due to the Chair of the Audit Committee by the end of May.
- The completed performance evaluation is due by June 30th.

Presentation of the Building Security Audit results

Reflect on the Audit Committee's work for the 2025-2026 school year and review the Policy and Charter for any updates needed.

- Any lessons learned? Were there enough meetings/too many meetings? Is there a preference for more meeting with shorter agendas?
Potential Audit Committee Action: If any updates to the charter or policy are identified the Audit Committee will need to refer the edits to the full Board for approval.

Discuss Audit Committee membership

- The term for both community members expires June 30, 2026
- Discuss recruitment efforts

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting – next meeting proposed July.

2025-2026 Audit Committee Meeting Agenda

Potential July 2026 Meeting

Note: This meeting has not been scheduled. If possible, it would be great to have a joint committee meeting to include the Audit Committee, the Facilities Improvement and Oversight Committee, and the Bond Accountability Committee.

Welcome to the Audit Committee / Introductions

Public Testimony

Presentation of the Annual Bond Performance Audit – Year 7

Status of the implementation of the outstanding Bond Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Student Body Funds Audit recommendations

Potential Audit Committee Action: A referral of Community Members to the full Board for appointment to the Audit Committee may be needed.

Wrap – up

- Confirm the Annual Performance Evaluation was completed by June 30th
- This will be the last meeting for the 2025-2026 Audit Committee
- Discuss planning for the 2026-2027 Audit Committee and introduction of the new Chair of the Audit Committee (if known at this time).