

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting March 30, 2021**

Chair Roth called the meeting to order at 8:02 a.m. Physically present in the meeting were Chair Roth and members Tammy Campbell, Dan Williams and Scott Funston. Member Kay Redlich participated via WebEx. Linda Lindsey, School Board Internal Auditor and General Counsel Amy Envall also attended.

**Approval of Minutes**

The committee voted to approve the minutes of the meeting of January 22, 2021.

**Meeting with CIO Robert Curran**

Ms. Lindsey reported that Mr. Curran is out sick today and will meet with the Committee in June.

**Approve Revised Annual Audit Plan**

As reported to the committee at its January meeting, the School Board has requested an audit of certain functions associated with the education of ESE students. At a School Board work session on March 23, the Board expressed support for our plan for this audit. Today's request is for the Audit Committee to approve revising the annual audit plan to add the ESE audit and recommend approval of the revised plan by the School Board. Ms. Lindsey indicated that the addition of this audit might cause one of the audits in this year's plan that haven't yet been started to be deferred into next year.

The committee voted to revise this year's annual audit plan by adding the ESE audit and to recommend approval of the revised plan by the School Board.

**Review Progress of Entity-wide Risk Assessment process**

Ms. Lindsey reported that the deadline for risk registers was yesterday. All but two were submitted on time. Ms. Lindsey will follow-up with those that are overdue.

We will start our audit risk assessment in the next couple of weeks.

**Discuss External Peer Review**

Ms. Lindsey reported that the department's next external peer review is due in October of this year. ALGA has performed the last two peer reviews and they are a cost effective choice for this service. Ms. Lindsey has been in touch with the Chair of ALGA's Peer

Review Committee and he has indicated that ALGA may be able to perform the review this fall. He will know more in the coming months.

She also shared information from the IIA about how to address possible delays in this review due to the pandemic. The IIA is suggesting that a self-assessment may be an option in the event that an external review cannot be obtained. The information also indicates that the five-year rule for peer reviews is not likely to be strictly enforced.

This matter will be discussed again at the Committee's June meeting.

## **CAE Report**

Ms. Lindsey reported:

- The new auditor continues to settle in
- We are very busy
- All CPE is still virtual and three team members will be attending the ALGA annual conference virtually
- Two team members (Alpa Vyas and Vince Roberts) have taken the lead on developing Pentana stages for use on our engagements. They have been getting input from the rest of the team as they have worked on this and will be presenting a detailed demonstration at our next staff meeting. We anticipate starting to use this feature on new engagements in the next couple of months.
- We are also continuing to explore report formats that are reader-friendly and attractive. Sheila Jones is heading this effort and we hope to unveil a fresh format very soon.
- The School Board will once again proclaim May as Internal Audit Awareness Month.
- We are collaborating with the ITS department to promote Cybersecurity Awareness Month in October. We will ask the School Board for a proclamation and jointly develop an information campaign around it.
- We just received the K-12 State of Cybersecurity Report, which has useful information that we can use in our IT Security Audit as well as in the cybersecurity awareness month observations. Members of the committee expressed interest in seeing the report, so Ms. Lindsey indicated that she would send it to them.

- Vince Roberts will be presented his 30-year pin at next week's staff meeting. We will have a small celebration in recognition of his many years of service to the district.

### **CAE Performance Review**

Ms. Lindsey left the meeting at 8:35 so the committee members could complete her performance assessment. Afterward, Chair Roth sent a copy of the completed assessment to Ms. Lindsey and a copy has been submitted to the district.

General Counsel Amy Envall remained in the meeting and reported that it adjourned at 9:02 a.m.

The next regular meeting will be June 8, 2021