

**Orange County Public Schools
Audit Advisory Committee
Minutes of Meeting March 28, 2023**

Chair Roth called the meeting to order at 8:05 a.m. Physically present in the meeting were members Kay Redlich, Tammy Campbell, and Brian Paulsen. Chair Roth and Member Dan Williams participated via WebEx. Linda Lindsey, School Board Internal Auditor, and Phillip Vincent, Senior Internal Auditor also attended.

Approval of Minutes

The committee voted to approve the minutes of the meeting on January 24, 2023.

Meeting with CIO Mark Shanoff

Ms. Lindsey reported that Mr. Shanoff is out today and will meet with the committee in June.

Update on Entity-wide Risk Assessment process

Ms. Lindsey reported that the deadline for risk registers is in Friday, March 31. A few have been submitted. Ms. Lindsey expects that most, if not all, risk registers will be received by the requested date or shortly afterward.

Additionally, Ms. Lindsey has met individually with each School Board member and with the Superintendent to discuss their risk concerns. This information, along with management's risk register, will provide inputs into the audit risk assessment which will begin in the next couple of weeks.

Members of the committee asked questions and there was a general discussion about risks, including those associated with the current proposed legislation.

CAE Report

Status Reports:

Ms. Lindsey noted that the audit status report and open audit finding tracking reports were sent in advance of the meeting. She also noted a new report included that showed how many open audit findings have been closed since January 1 and by what means. Forty-three audit findings have been closed, 34 by implementation of the audit recommendation. The others were:

- 4 by implementing an alternative solution to the finding
- 3 where management declined to implement the recommendation because they accept the risk of the condition noted in the finding

- 2 that are no longer valid due to system changes

Members of the committee expressed appreciation that so many open findings have been closed recently and a hope that this trend continues.

Other Matters:

- Jan Skjersaa is retiring and his last day is March 31. We posted his position once and were not successful in finding a candidate for his position. We will post again in April and Ms. Lindsey will keep the committee informed.
- Two initiatives that came from our team retreat last fall are coming to fruition. Our first quarterly newsletter will be issued by month end, and we are moving forward with a proposed intern for our department. The intern program must be approved through the budget process because we don't currently have funding in our department budget for it. We have submitted our proposal and will let the committee know the outcome of this request. We are hopeful, but also understand that funds are tight.
- Ms. Lindsey reminded the committee that Chair Roth's final term on the committee will end December 31. Chair Roth has identified a potential candidate to fill her slot. Ms. Lindsey will be meeting with the candidate later this week and if all goes well, inviting her to attend and observe a committee meeting in June or August. In November, the committee will be asked to make a recommendation for appointment of a new member to the School Board.
- Ms. Lindsey asked the members to consider a different date for their June meeting as Mr. Paulsen will be traveling and unable to attend. After discussion, a new date was decided, but after the meeting, Ms. Lindsey learned the new date conflicted with the district's summer work schedule. Ultimately the June meeting was scheduled for Monday, June 19.
- Ms. Lindsey reported that Superintendent Dr. Vazquez will be joining the meeting around 8:45.

CAE Performance Review

Ms. Lindsey and Mr. Vincent left the meeting at 8:35 a.m. so the committee members could complete her performance assessment. Afterward, Chair Roth discussed the assessment with Ms. Lindsey on the phone and sent a copy of the completed assessment to Ms. Lindsey and General Counsel Amy Envall.

Dr Vazquez

Ms. Lindsey and Dr. Vazquez joined the meeting again at 8:50 a.m. Dr. Vazquez discussed her first 100 days as superintendent and the information gleaned from her many town hall meetings. She answered questions from members of the committee and a general discussion ensued. Committee members thanked Dr. Vazquez for joining them and sharing her insights.

The meeting adjourned at 9:24 a.m.

The next regular meeting will be June 19, 2023.