

**Orange County Public Schools
Audit Advisory Committee
Minutes of Meeting November 19, 2019**

Chair Roth called the meeting to order at 8:03 a.m. Committee member Tammy Campbell was in attendance. Chair Roth, Committee members Dan Williams and Scott Funston*, and Interim General Counsel Eileen Fernandez attended by telephone (WebEx). Also present were Linda Lindsey, Acting School Board Internal Auditor and Superintendent Barbara Jenkins. Member Kay Redlich was unable to attend. *Mr. Funston joined the meeting at 8:19 a.m.

Approval of Minutes

Minutes of the meeting of August 27, 2019 were approved.

Review Internal Audit Department & Audit Committee Charters

Chair Roth reported that the charters look good, especially since they were just revised in June. Ms. Lindsey indicated that further revisions to one or both charters may be needed after the School Board determines the reporting structure for the School Board Internal Auditor position in light of a change in Florida Statutes which has been discussed at previous meetings. If such revisions are needed, the charters will be brought back to the Committee at a later meeting.

Discuss Annual Report to School Board

This year's annual report to the School Board is planned for January 14 at 5:30. Chairman Roth is scheduled to attend and present. Other committee members are encouraged to attend if their schedules permit.

Slides from last year's report were included in the Committee's agenda materials. Committee members noted that they like the form and content and want to continue with it. The Committee reviewed and discussed each slide and requested certain updates and revisions. Ms. Lindsey indicated that she will make the revisions and send them to the Committee for a final review.

Election of Committee Chairman for 2020

Debi Roth offered to serve again if no other members were interested. The other members heartily endorsed this idea and Ms. Roth was elected as chairman for 2020.

Review Agenda Calendar for 2020

The Committee reviewed the proposed meeting schedule and noted that all dates looked good except March. They suggested moving the March meeting one week later, to March 24. Mr. Funston indicated that he will be in Central Florida the week of the June meeting, but not able to meet in the mornings. Ms. Lindsey will poll the committee members to see if an afternoon meeting will work. A revised schedule will be sent once all dates are confirmed.

CAE Report

Audit Work:

Ms. Lindsey reported that staff is fully engaged in the work in the annual audit plan with good progress being made. The external audit is in final review. The Auditor General's operational audit has not yet been released. Its fieldwork was finished months ago. Additionally, the district is undergoing an audit of its E-Rate program and an FEFP audit by the Auditor General. Construction audits are ongoing and producing thousands of dollars of cost savings – far exceeding fees paid.

Audit Status Report and Follow-up Status Reports:

Ms. Lindsey asked if there were any questions on the reports. There were none.

Appointment of School Board Internal Auditor:

Ms. Lindsey reported that she met with the School Board Chair and the Chief of Staff on Monday. The School Board will discuss how it wishes to proceed at its December 10 meeting. The Chair indicated she would suggest one of two options: have the School Board directly appoint the Internal Auditor or have the Internal Auditor report to a School Board designee such as the General Counsel.

Audit Committee Annual Self-Assessment

At this time Linda Lindsey, Dr. Jenkins, and Eileen Fernandez left the meeting and the committee remained to conduct its annual self-assessment. Later that morning, Chair Roth sent the completed assessment to Ms. Lindsey for filing. The committee's ratings were either "strong" or "very strong" in all categories. In comments they stated that the committee is effective and fulfilling its purpose.

The meeting was adjourned after the self-assessment was completed.

The next regular meeting will be January 28, 2020 at 8:00 a.m.