

**Orange County Public Schools
Audit Advisory Committee
Minutes of Meeting March 24, 2020**

Chair Roth called the meeting to order at 9:01 a.m. All committee members were in attendance by telephone (WebEx). Also present on the call were Linda Lindsey, School Board Internal Auditor, CIO Robert Curran and Consultant Mike Sanchez.

Approval of Minutes

Minutes of the meeting of January 28, 2020 were approved.

Report from CIO Robert Curran

Ms. Lindsey introduced Robert Curran to discuss the status of IT security since the assessment performed in the fall of 2018. Mr. Curran introduced Mike Sanchez, contracted CISO from UDT. Mr. Sanchez then provided a detailed briefing of the efforts that have been taken to enhance IT security over the past year. He discussed identifying and hardening mission critical systems, monthly monitoring of vulnerability and governance of the IT security program. Mr. Curran indicated that he has outsourced the SIEM which is now handled by UDT.

Members of the committee asked questions which were addressed by Mr. Sanchez and Mr. Curran. The committee thanked both for the information and requested a copy of the dashboard for the most recent scans. Ms. Redlich requested a copy of the IT Business Continuity Plan. Ms. Lindsey will work with Mr. Curran to obtain both items and get them to the committee members in a secure manner.

These persons left the meeting at approximately 9:30 a.m.

Update on Entity-wide Risk Assessment Process for 2020

Ms. Lindsey reported that the deadline for risk registers is tomorrow. So far only 2 have been submitted. No one has requested more time, however, with all the COVID-19 focus, it is likely that some will be submitted late or not at all. Ms. Lindsey stated that she would provide an update to the committee later this week.

Contract Extension for School Internal Accounts Audit

Ms. Lindsey reported that the current contract with CRI is nearing the end of its initial three year period. The contract provides two, 1-year extensions upon mutual agreement of the parties. Prices are set at a fixed amount per type of school (elementary, middle, high, etc.) throughout the base contract term and the extension period(s). Staff recommends that the district exercise the first, 1-year extension of this contract.

The committee members voted unanimously to approve the one year extension of CRI's contract for school internal accounts audits.

CAE Report

Audit Status Report and Follow-up Status Reports:

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

COVID-19:

Ms. Lindsey reported that she expects her team will be working remotely at some point during the COVID-19 situation. It is likely that our ability to complete the annual audit plan will be impacted, but it is not possible to determine to what extent at this time. Ms. Lindsey indicated that she will keep the committee informed of issues and developments as we progress through this period.

Internal Quality Self-assessment:

Ms. Lindsey reported that the self-assessment is complete and in peer review. The auditor performing the assessment noted that the committee's minutes did not include documentation of the committee's approval to cancel the Digital Curriculum audit from a couple of years ago. Ms. Lindsey stated that this was her responsibility as she failed to get this in the minutes. The committee had noted that the Asset Management audit was completed satisfactorily and that digital curriculum was a bit out of the department's field so the separate audit was canceled. Chair Roth recalled the discussion. Ms. Lindsey requested that today's minutes reflect the committee's past knowledge and approval of canceling the digital curriculum audit. The committee members agreed.

Ms. Lindsey left the meeting at 9:50 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.

The next regular meeting will be June 9, 2020 at **2:30 p.m.**