

**Orange County Public Schools  
Audit Advisory Committee  
Minutes of Meeting August 30, 2022**

Chair Roth called the meeting to order at 8:01 a.m. Committee Chair Debi Roth and members Tammy Campbell, Kay Redlich and Brian Paulsen were present with School Board Internal Auditor Linda Lindsey. Member Dan Williams attended by WebEx. Also in attendance were Robert Curran, CIO and Mark Shanoff, Senior Executive Director of ITS (in person) and Amy Envall, General Counsel and Luis Aponte, IT Auditor (via WebEx).

**Approval of Minutes**

Minutes of the meeting of June 7, 2022 were approved.

**Meeting with CIO**

Chair Roth welcomed Robert Curran, the district's CIO. Mr. Curran introduced Mark Shanoff, the no. 2 person in ITS. Mr. Curran talked about his department's use of managed services to help provide a 24/7 operations center and monitor all schools. He described how they watch for intrusions and also provide a 24/7 security operations center. The department makes use of two SIEMS – 1 internal and 1 external (through UDT). About three years ago, the SIEMS recorded 500-1000 incidents per week. Now they record about 30 incidents per week.

He discussed the department's use of CrowdStrike. It is installed on all access points. We have implemented multi-factor authentication for all administrator's and will be moving to do it with all instructional staff when they are on non-district devices off campus soon.

He reported how monthly vulnerability scans are performed with findings ranked by priority. The contracted CISO reviews the district's patch management. We perform patches on a schedule – 1 Saturday per month, but also on a more immediate basis if we learn of a vulnerability that needs to be addressed sooner. He noted that we have pen tests performed annually – by UDT this year, but next year by someone else (probably Dell Secure Works).

Mr. Curran answered questions from members of the committee asked about cyber insurance, remote work, and how we monitor student activity. The committee thanked him for his comments and Mr. Curran and Mr. Shanoff left the meeting at 8:35.

## **Pre-audit Meeting with External Auditors for District**

At this time, representatives of the firms of Cherry Bekaert and CRI joined the meeting along with Catherine Schuessler, the district's Senior Director of Finance. Ms. Lindsey introduced the partner in charge of the district's external audit firm, Ron Conrad and the manager on the job, Stephanie Rosensky.

Mr. Conrad began the presentation by reviewing the scope of services being provided by his firm. He noted that the Auditor General is performing the Single Audit this year. Mr. Conrad asked members of the committee whether they were aware of any fraud. The committee members indicated that they were not aware of any fraud.

Ms. Rosensky then discussed the following topics with the Audit Committee:

- Auditors' responsibility
- Communications
- The engagement team
- Audit status and timing
- Areas of audit emphasis
- New and upcoming standards

She noted that the firm has completed interim procedures and they have no findings so far. Field work will resume in September, and the targeted report date is December 9.

Members of the committee thanked Mr. Conrad and Ms. Rosensky for their presentation. At this point the representatives of Cherry Bekaert left the meeting. (9:01 a.m.)

## **Pre-audit Meeting with External Auditors for School Internal Accounts**

Ms. Lindsey introduced Jennifer Christensen of CRI, partner in charge of the school internal accounts audits. Ms. Christensen addressed the committee regarding the following topics:

- Internal Funds audit timeline
- Scope of work
- Auditor's responsibilities
- District's responsibilities
- Compliance procedures
- Audit process

Members of the committee asked a few questions which Ms. Christensen addressed. They thanked her for her presentation and she left the meeting at 9:23 a.m.

## **Review Internal Audit Annual Report**

Ms. Lindsey presented highlights from the department's annual report for 2021-2022 and requested feedback and comments from the committee members regarding the content and presentation. Committee members expressed appreciation for the report and complimented its content and layout.

## **RFP Process for Construction Cost Verification Services**

Ms. Lindsey reported that the RFP for these services has been drafted and is ready to be released next week. She reviewed the proposed timeline which involves having the committee sit to evaluate the proposals and make a recommendation to the School Board on November 15. She asked the committee whether this date will work for them and they indicated in the affirmative. Ms. Lindsey also reviewed the evaluation criteria and their respective weights and provided an overview of how the evaluation meeting will be conducted.

## **CAE Report**

### Audit Status Report and Follow-up Status Reports:

Ms. Lindsey noted that the Audit Activity Status Report and the Recommendation Follow-up Charts were provided with the agenda materials and asked whether there are any questions. There were none.

### Change in Superintendent

Ms. Lindsey reported that the School Board has appointed Dr. Maria Vazquez to be superintendent upon Dr. Jenkins' retirement. Dr. Vazquez will assume her new duties September 1.

### Internal Audit Department Updates

- Ms. Lindsey is updating the department manual as is done from time to time, just to keep it current.
- The new Assistant Director position is complete, approved, and ready to go whenever a decision is made to move forward on it.
- We recently had a staff/ alumni luncheon with the entire current team and 5 internal audit retirees attending. It was a fun time and everyone agreed we should do it again.
- The department will be conducting an offsite meeting September 9 for team building and strategic planning.
- The new auditors are great and we are thrilled to have them.
- Remote work is continuing for one day per week with everyone remaining flexible as to work obligations. The team loves it and it is working well for all involved.

- This year's school audits are underway by both our department and CRI

#### Auditor General Operational Audit

Ms. Lindsey reported the Auditor General's team recently conducted an exit briefing with district management, the School Board chair and Debi Roth, Audit Committee Chair. They reviewed the five findings they intend to include in their report. Their work is still in review in Tallahassee and there could be changes. After Tallahassee finishes its review, the preliminary and tentative report will be sent to the district and management will have 30 days to prepare and submit its response.

The meeting adjourned at 9:50 a.m.

The next regular meeting will be November 15, 2022 at 8:00 a.m.