

**Audit committee Meeting  
July 15, 2021 – 10:00 a.m.  
Bloxham Building Conference Room**

**Meeting Minutes**

**Meeting Attendees**

Dee Dee Rasmussen, Chair (via Phone)  
Linda Nelson, Vice Chair  
Allen Stucks, Audit committee Member  
Herbert Bailey, Audit committee Member  
Pat Weaver, Audit committee Member  
Allen Blay, Audit committee Member  
Opal McKinney-Williams, School Board Attorney (via Zoom)  
Livetra Paul, Director of Internal Auditing  
Letitia Brown, Internal Auditor  
Dana Earnest, Executive Assistant  
Scott Epting, Internal Auditing Clerk  
Danny Allbritton, Director of Construction (via Zoom)  
June Kail, Director of Purchasing (via Zoom)  
Debbie Bates, Construction Department (via Zoom)

**Call to Order**

The meeting was called to order at 10:03 AM by Audit committee Vice Chair Linda Nelson. Per audit committee Chair Rasmussen's request, Vice Chair Linda Nelson facilitated the meeting in an effort to avoid potential technology issues that could result due to use of the virtual platform.

**Approval of Meeting Agenda**

The meeting agenda was unanimously approved. The motion was provided by Allen Stucks and seconded by Pat Weaver.

**Approval of Prior Meeting Minutes**

The committee unanimously approved the meeting minutes from the May 28, 2021 audit committee meeting. The motion was provided by Allen Stucks and seconded by Allen Blay.

**Audit Committee Report to School Board**

Livetra Paul, Director of Internal Auditing stated that a report has not been presented to the school board since the last meeting of the audit committee. Audit committee member Jim Davis will provide the next report to the school board on August 24, 2021. This report will include updates from the May 28<sup>th</sup> and July 15<sup>th</sup> meetings of the audit committee.

### **Audit Reports – External and Internal**

Ms. Paul shared that detailed updates for External and Internal Audit Reports will be provided at the next regularly scheduled meeting of the audit committee.

In addition to the comment noted above, the following comments were provided for each audit type:

#### **For External Audit Reports**

Ms. Paul provided a high-level overview of the status updates related to the ongoing external audits shared at the May 28, 2021 audit committee meeting.

#### **For Internal Audits Reports**

Ms. Paul informed the committee that an overview of all internal audit reports published since the last meeting will be provided at the October 15<sup>th</sup> meeting. Further, the 2020-2021 Annual Work Plan results and the 2021-2022 draft Annual Work Plan will be presented at the October 15<sup>th</sup> meeting.

### **2021-2022 Risk Assessment**

Ms. Paul provided an overview of the Risk Assessment process used to develop the 2020-2021 Annual Work Plan. The overview included:

- An explanation of how the risk assessment questionnaire is developed
- Identification of the questionnaire recipients - Superintendent, School Board Members, Assistant Superintendents, and Directors
- Details about the survey method and distribution process
- An overview of how the results are compiled and used to develop the draft annual work plan

The committee was reminded of the concerns they expressed about the 27% response rate from last year. Ms. Paul shared that based upon a recommendation from the Audit Committee Chair, this topic was added to the agenda for discussion and recommendations from the audit committee. The primary goal of this discussion was to identify strategies to help improve the Risk Assessment Questionnaire response rate. The committee engaged in an in-depth discussion and provided the following recommendations and suggestions for consideration:

- Include a cover letter from the Superintendent or Audit committee Chair detailing the importance of promoting a response/feedback
- Utilize a new Survey Tool (ex. Qualtrics, Survey Monkey)
- Follow up with emails and/or phone calls to recipients to encourage response

The Office of Internal Auditing will assess responses and implement recommendations as appropriate prior to disseminating the 2021-2022 Risk Assessment.

### **School Initiated Projects**

Based upon a request received by the Audit Committee during their May 28, 2021 meeting, a review of the process utilized by the district to process and approve School Initiated Projects was added to the current agenda. The Board Attorney and District Staff provided background and context to help committee members gain a better understanding of the actions undertaken by the district when considering any School Initiated Project.

School Board Attorney Opal McKinney-Williams provided a brief overview of the LCS Policy 7230.01- School/Community Initiated Projects. She highlighted each step in the process and explained the requirements outlined in school board policy.

Director of Facilities and Construction Danny Albritton detailed the steps undertaken by the Facilities and Construction Department. A School Initiated Project Tracking Sheet is used to route the project through the process prior to submitting to the School Board for final approval. Mr. Albritton stated that a contract manager is assigned to each project. Facilities and Construction works in partnership with the school administration and LCS Permitting Office to ensure that all supporting documentation is obtained.

Director of Purchasing June Kail shared that she reviews each project to ensure that all purchasing guidelines are followed.

Director of Internal Auditing Livetra Paul shared that she reviews each project to ensure that adequate and appropriate funding is available to fund each project. Ms. Paul also shared some examples of recently approved projects and the organizations funding these projects to help the committee obtain a more complete understanding of the volume and variety of projects.

The committee participated in a discussion about the process and asked several questions to obtain additional clarity. The committee expressed comfort with the complexity of the process used to approve School Initiated Projects. At the conclusion of the discussion, the audit committee requested to be informed about any future changes or revisions to the process.

### **Public Comments**

There were no public comments.

### **Future Meeting Dates**

The next regularly scheduled audit committee meeting will be held on October 15, 2021.

Jim Davis will provide the audit committee's quarterly report to the school board at the August, 24, 2021 school board meeting.

### **Adjournment**

The meeting was adjourned at 11:09 AM.