

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

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SCHOOL BOARD MEMBERS

District 1 – Teresa “Terry” Castillo – Vice Chair
407-577-5022
District 2 – Julius Melendez
321-442-2862
District 3 – Jon Arguello
407-433-9082
District 4 – Clarence Thacker - Chair
407-870-4009
District 5 – Robert Bass
407-870-4009

Superintendent of Schools
Dr. Debra P. Pace



AGENDA

Audit Advisory Committee Meeting

WebEx - Details to Follow

**Thursday, February 11 2021
2:00 P.M.**

1. Welcome
2. Approve September 2020 Meeting Minutes
3. Audits Completed:
 - CAFR Audit presented by MSL
 - School Internal Funds Audit
 - Charter School Audits
 - Other Audits:
 - The Foundation for Osceola Education, Inc.
 - Four Corners Charter School, Inc.
4. Internal Audit Update by RSM
 - a. Facilities Design and Construction Operations
 - b. Health Plan Services
5. Set date for next meeting

Audit Advisory Committee
Meeting Minutes
September 10, 2020

Members Present: Bryanna Connors, Harry J. Swart, Gerald Kelley, Lori Giambrone, Clarence Thacker

Members Absent: James Mantia, Grant Lacerte

Others/Guests: Dr. Debra Pace, Sarah Graber, Jennifer Murtha, Laura Manlove, Yuling Liu, Tori Unseth, Don Rows, Matthew Blondell, Randy Wheeler, Frank Kruppenbacher, Arby Creach, Randolph Shuterra, Peter Thorne, William Campbell and Carmen Morales

- **Call to Order**

Mr. Thacker called the meeting to order at 2:05 pm

- **Approve Minutes from May 21, 2020**

The minutes were approved with all ayes.

- **Items addressed by our Internal Audit Team from RSM:**

- a. Timekeeping/Transportation Dept: Laura Manlove went over the seven original observations among which two were closed and five remain open. She made specific recommendations for each of the open observations.
- b. Half-Cent Sales Surtax: Matthew Blondell reviewed and explained the report. The purpose of the audit is to test the appropriateness, existence and mathematical accuracy of the financial reporting from the District management to the Business Advisory Board (BAB), the District and general public. The BAB accepted the audit reports. Dr. Pace recommended RSM to present this report to the School Board at its meeting on September 22, 2020.
- c. Information Technology Penetration Testing: Ms. Manlove explained this report is considered confidential. Dr. Pace recommended RSM to schedule an executive session with the Board to discuss the report.
- d. Risk Assessment for FY 2020-21: Ms. Manlove stated that the RSM team had conducted interviews and discussions with the School Board Chairman, the Superintendent, and the Chief Business and Finance Officer to identify areas of high risk.

The team proposed the following “Top 10 list” for audit consideration:

1. Design and Construction-General Operations and Contract Compliance
2. Human Services-HR Recruitment and Onboarding
3. Information and Technology Services-Data Protection Assessment
4. Business and Fiscal Services-Health Care and Self-Insurance
5. School Operations-Maintenance
6. Purchasing and Warehouse-Property Control
7. District-Wide-Contract Compliance
8. Business and Finance-Purchasing and Procurement Compliance
9. Payroll-Timekeeping: District-wide
10. Teaching, Leading and Learning-Charter School Monitoring/Compliance

A decision was made to switch #2 & #4 and prioritize review of the district’s new Health Services Plan.

- e. Victory Charter School 6-12 (OBT)-Follow Up: This audit disclosed overall improvement with all the outstanding observations but one. The results were based on the review of records and information provided by the Charter School and the District. The one that remains open is “Inconsistent Internal Control over Check Payments”. Dr. Pace proposed with the permission of the Board, to ask DOE to no longer have this school under a corrective action plan.

A motion to approve all the audit reports was submitted and reviewed. Motion carried 5-0.

- **Set date of next meeting**

Sarah recommended that the committee meet again in late January or early February. The District will coordinate a meeting date.

The meeting was adjourned at 3:07p.m.