

# Board Special Meeting

## Quarterly Audit Meeting

Tuesday, September 1, 2020, 7:30-9:30 am

*Meeting to be held remotely*



### Minutes

#### Call to Order

This meeting was called to order at 7:30 am Director Hampson and Director Harris were in attendance.

Chief Financial Officer JoLynn Berge staffed this meeting.

Approval of agenda: Director Harris moved to approve the agenda Director Hampson seconded. This motion passed unanimously.

Approval of meeting minutes: Director Harris moved to approve the June 2, 2020 meeting minutes and Director Hampson seconded. These minutes were approved unanimously.

#### Internal Audit Update

Internal Audit Update (Medina)

Director of Internal Audit Andrew Medina gave an update on new staff in the Internal Audit Department. He has hired a new Senior Auditor to assist with upcoming audits. Mr. Medina spoke about still using the current audit plan. He gave a summary of the Internal Audit Racial Equity Advancement Tool. He has received feedback from the Directors and staff. He explained what has been added based on that feedback.

Director Hampson spoke about how these changes will bring positive outcomes when it comes to bringing racial equity to internal audit processes. Directors would like a redlined version included.

#### Audit Response

1. Audit Response (Boulmetis)

Audit Response Manager Annette Boulmetis explained 25 items are open but none are due to be completed at this time. No update for directors at this time.

2. Capital Projects (Best)

Capital Projects Internal Auditor Kimberly Fry spoke about the recommendation for the cost audit for the Lincoln High School audit. The audit is 90% complete and the audit exit will be next week. She will have a follow up audit in December 2020 and it will be included in the follow-up report.

Directors would like an update on the open Human Resources items. Human Resources Clover Codd explained internal controls have been updated and new guidance will have continued to be developed. Directors would like a Friday memo update on the Friday memo.

Adjourn 7:56am

*This meeting was held remotely per the Governor's proclamations prohibiting public agencies from conducting meetings subject to the Open Public Meetings Act in-person to curtail the spread of COVID-19. Public access was provided remotely online and by teleconference.*