

BOARD OF EDUCATION OF BALTIMORE COUNTY
AUDIT COMMITTEE
January 16, 2019 Meeting Minutes
(Approved, March 12, 2019)

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The Audit Committee of the Board of Education of Baltimore County met on Wednesday, January 16, 2019 at 4:15 p.m. in Board Room A in the Administration Building, Greenwood. The following Committee members were present: Russell Kuehn, Chair; Kathleen Causey, Vice- Chair; and Lisa Mack. The following staff persons were present: Andrea Barr, Chief Auditor; Debra Stevens, Assistant Chief Auditor; Keith Fletcher, Audit Manager; Kevin D. Smith, Chief Administrative and Operations Officer; Barbara Burnopp, Senior Executive Director, Business Management Planning; and George Sarris, Executive Director, Department of Fiscal Services.

- I. Approval of the Minutes
The Committee unanimously agreed to postpone the approval of the minutes from the November 13, 2018 meeting so that the revisions requested by Ms. Causey could be included.
- II. Unfinished Business
There was no unfinished business.
- III. New Business
 - a. Training Requirement – Open Meetings Act
Upon motion of Ms. Causey, seconded by Ms. Mack, the Committee voted to direct Ms. Causey to receive training on the requirements of the Open Meetings Act. The motion passed.

Board Member	Favor	Against	Abstained/Did Not Vote	Absent
Russell Kuehn	X			
Kathleen Causey	X			
Lisa Mack	X			

- b. FY 19 Change in Principal Audit Results
Ms. Stevens presented the results of the FY 19 Change in Principal audits and provided statistical data from FY 14 through FY 19. Ms. Stevens, Ms. Barr, Mr. Smith, Mr. Sarris and Ms. Burnopp answered the Committee’s questions related to the audit and school activity fund procedures.
 - c. Records Retention Motion Update

- 1 i. Ms. Barr provided information related to records retention. Ms. Causey
2 requested that the information be provided to the Committee in written
3 format.
4 ii. Ms. Barr answered the Committee's questions about records retention. Ms.
5 Causey will forward a list of questions to Ms. Barr for items that need
6 clarification.
7

8 d. Office of Internal Audit Budget/Expenditures

9 Ms. Barr presented budget and expenditure information related to the Office of
10 Internal for FY 18 & FY 19. Ms. Barr and Ms. Stevens answered the Committee's
11 questions about the budget and expenditures.
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13 IV. Committee Good and Welfare

14 There was no discussion.
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16 V. CLOSED SESSION MINUTES

- 17 a. Upon motion of Ms. Causey, seconded by Ms. Mack, and passed unanimously,
18 the Committee convened a closed session to discuss a personnel matter, as
19 permitted by the Maryland Open Meetings Act. The following Committee
20 members and staff members were present: Mr. Kuehn, Ms. Causey, Ms. Mack,
21 Ms. Barr, Ms. Stevens, and Mr. Fletcher.
22 b. At 6:05 p.m., the meeting was relocated to Conference Room 118 in the
23 Administration Building, Greenwood.
24 c. The Committee unanimously adjourned its closed session at 6:32 p.m. to convene
25 an administrative function session.
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27 VI. ADMINISTRATIVE FUNCTION SESSION MINUTES

- 28 a. Upon motion of Ms. Mack, seconded by Ms. Causey, the Committee convened an
29 administrative function session to discuss matters related to audits and active
30 investigations concerning the appropriate use of school system resources.
31 b. The session commenced at 6:32 p.m. in Conference Room 118 in the
32 Administration Building, Greenwood. The following committee members and
33 staff members were present: Mr. Kuehn, Ms. Causey, Ms. Mack, Ms. Barr, Ms.
34 Stevens, and Mr. Fletcher.
35 c. The Committee discussed the FY 19 Office of Internal Audit workplan. Upon
36 motion of Ms. Causey, seconded by Mr. Kuehn, the Committee voted to add a
37 line item named "#14 - Board Projects" to the FY 19 Office of Internal Audit
38 workplan. The motion passed.

Board Member	Favor	Against	Abstained/Did Not Vote	Absent
Russell Kuehn	X			
Kathleen Causey	X			
Lisa Mack	X			

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- d. Ms. Barr provided draft copies of the UHY, Inc. procurement audit report to all committee members. Ms. Causey requested that an agenda item be added to the next Committee meeting to discuss the results of the procurement audit.
- e. Mr. Fletcher reported on current and closed investigations as of December 31, 2018 concerning fiscal management issues and matters related to misconduct of specific employees. Mr. Fletcher and Ms. Barr answered the Committee’s questions about these investigations and specific employees.

VII. The meeting adjourned at 7:35 p.m.

Submitting for posting on the Web site on 3/14/19