

1 BOARD OF EDUCATION OF BALTIMORE COUNTY  
2 AUDIT COMMITTEE  
3 May 16, 2019 Meeting Minutes  
4 (Approved, June 18, 2019)  
5

6 The Audit Committee of the Board of Education of Baltimore County met on Thursday, May 16,  
7 2019 at 4:40 p.m. in Room 114 in Building E, Greenwood. The following Committee members  
8 were present: Russell Kuehn, Chair; Kathleen Causey, Vice-Chair; Julie Henn, and Lisa Mack.  
9 The following staff persons were present: Andrea Barr, Chief Auditor; Debra Stevens, Assistant  
10 Chief Auditor; Keith Fletcher, Audit Manager; Andrea Manna, Audit Manager; Barbara Burnopp,  
11 Senior Executive Director, Department of Administrative Services; George Sarris, Executive  
12 Director, Department of Fiscal Services; and Jennifer Duckworth, Executive Administrative  
13 Assistant. Gordon Peltz, Esq., was also present.

14 I. Approval of the Minutes

15 Upon motion of Ms. Mack, seconded by Ms. Causey, the Committee unanimously  
16 approved the meeting minutes from March 12, 2019.  
17

18 II. Unfinished Business

19 There was no unfinished business.  
20

21 III. New Business

22 a. Office of Legislative Audit Update

23 i. Mr. Sarris presented an update of the work of the Office of Legislative Audit  
24 (OLA). Ms. Burnopp and Mr. Sarris answered the Committee's questions  
25 related to the audit.

26 ii. Ms. Causey asked that the 2014 OLA report, Baltimore County Public  
27 Schools' responses, the corrective action plan, and the status of the  
28 corrective action plan be sent to committee members by the next Committee  
29 meeting.  
30

31 b. External Audit of Procurement – Phase II

32 i. Committee members discussed moving forward with Phase II of the  
33 external audit of procurement. Ms. Burnopp, Mr. Sarris, and Ms. Barr  
34 answered the Committee's questions related to the audit.

35 ii. Ms. Causey requested the contract with UHY Advisors be sent to  
36 Committee members.  
37

38 IV. ADMINISTRATIVE FUNCTION SESSION MINUTES

39 a. Upon motion of Mr. Kuehn, seconded by Ms. Causey, the Committee convened  
40 an administrative function session to discuss the FY20 Internal Audit Work Plan  
41 and issues related to specific investigations conducted by the Office of Internal  
42 Audit.

- 1           b. The session commenced at 5:23 p.m. in Room 114 in Building E, Greenwood.  
2           The following committee members and staff members were present: Mr. Kuehn,  
3           Ms. Causey, Ms. Henn, Ms. Mack, Ms. Barr, Ms. Stevens, Mr. Fletcher, Ms.  
4           Manna, and Ms. Duckworth. Mr. Gordon Peltz, Esq., was also present.  
5           c. Ms. Barr reviewed the FY20 Internal Audit Work Plan. Ms. Barr, Ms. Stevens, Mr.  
6           Fletcher, and Ms. Manna answered the Committee’s questions regarding the plan.  
7           i. Ms. Mack left the meeting at 5:57 p.m.  
8           d. Committee members agreed to provide feedback on the FY20 Internal Audit Work  
9           Plan to Ms. Barr within two weeks.  
10          i. Ms. Henn left the room at 6:38 p.m.  
11          e. Ms. Barr and Mr. Fletcher reported on current and closed investigations as of May  
12          16, 2019, concerning fiscal management issues and matters related to misconduct  
13          of specific employees. Ms. Barr and Mr. Fletcher answered the Committee’s  
14          questions about these investigations and specific employees.  
15  
16          V. The meeting adjourned at 6:48 p.m.