

1 BOARD OF EDUCATION OF BALTIMORE COUNTY  
2 AUDIT COMMITTEE  
3 June 18, 2019 Meeting Minutes  
4 (Approved, August 13, 2019)  
5

6 The Audit Committee of the Board of Education of Baltimore County met on Thursday, June 18,  
7 2019 at 4:26 p.m. in Board Room A in Building A, Greenwood. The following Committee  
8 members were present: Russell Kuehn, Chair; Kathleen Causey, Vice-Chair; and Julie Henn. The  
9 following Board members were present: Roger Hayden and Cheryl Pasteur. The following staff  
10 persons were present: Andrea Barr, Chief Auditor; Debra Stevens, Assistant Chief Auditor; Keith  
11 Fletcher, Audit Manager; Andrea Manna, Audit Manager; Kevin Smith, Chief Administrative and  
12 Operations Officer; George Sarris, Executive Director, Department of Fiscal Services; and Jennifer  
13 Duckworth, Executive Administrative Assistant.

14 I. Approval of the Minutes

15 Upon motion of Mr. Kuehn, seconded by Ms. Causey, the Committee unanimously  
16 approved the meeting minutes from May 16, 2019.  
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18 II. Unfinished Business

19 There was no unfinished business.  
20

21 III. New Business

22 a. Fixed Asset Inventory Update

- 23 i. Ms. Manna presented an update about the fixed asset inventory. Ms. Manna  
24 and Mr. Sarris answered the Committee's questions related to the inventory  
25 process.  
26

27 b. FY18 Change in Principal (CHIP) Audit Follow Up Results

- 28 i. Ms. Manna presented the results of the FY18 CHIP Audit follow ups. Ms.  
29 Manna and Mr. Sarris answered the Committee's questions related to the  
30 follow ups.  
31

32 IV. ADMINISTRATIVE FUNCTION MINUTES

33 a. Upon motion of Ms. Causey, seconded by Ms. Henn, the Committee convened an  
34 administrative function session to discuss matters related to audits, the Office of  
35 Internal Audit Work Plan, and active investigations.

36 b. The session commenced at 4:46 p.m. in the Greenwood Administration Building,  
37 Board Room A. The following committee members and staff members were  
38 present: Mr. Kuehn, Ms. Causey, Ms. Henn, Mr. Smith, Ms. Pasteur, Ms. Barr,  
39 Ms. Stevens, Mr. Fletcher, Ms. Manna, and Ms. Duckworth. The following  
40 Board members were present: Mr. Hayden and Ms. Pasteur.

41 c. Mr. Sarris presented an update about the Office of Legislative Audit (OLA)  
42 progress. Mr. Smith, Mr. Sarris, and Ms. Barr answered the Committee's questions

1 related to the audit. The Committee unanimously voted to inform the full Board  
2 about the OLA entrance conference.

3 d. Committee members discussed next steps for Phase II of the external audit of  
4 procurement. Mr. Smith and Mr. Sarris answered the Committee's questions  
5 related to Phase II of the audit. The Committee unanimously voted to inform the  
6 full Board about its recommendation related to the UHY contract.

7 i. Mr. Smith and Mr. Sarris exited the room at 5:12 p.m.

8 e. Ms. Barr reviewed the changes to the draft FY20 Internal Audit Work Plan. Ms.  
9 Barr, Ms. Stevens, Mr. Fletcher, and Ms. Manna answered the Committee's  
10 questions regarding the plan. The Committee unanimously approved the FY20  
11 workplan.

12 i. Ms. Mack entered the room at 5:18 p.m.

13 f. Ms. Barr, Ms. Stevens, and Mr. Fletcher reported on current and closed  
14 investigations as of May 31, 2019, concerning fiscal management issues and  
15 matters related to misconduct of specific employees. Ms. Barr, Ms. Stevens, and  
16 Mr. Fletcher answered the Committee's questions about these investigations and  
17 specific employees.

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19 V. The meeting adjourned at 6:14 p.m.