

1 BOARD OF EDUCATION OF BALTIMORE COUNTY
2 AUDIT COMMITTEE
3 January 15, 2020 Meeting Minutes
4 (Approved, February 18, 2020)
5

6 The Audit Committee of the Board of Education of Baltimore County met on Wednesday, January
7 15, 2020 at 5:41 p.m. in Board Room A in Building A, Greenwood. The following Committee
8 members were present: Russell Kuehn, Chair; Kathleen Causey, Vice-Chair; Julie Henn, and
9 Moalie Jose. The following staff persons were present: Andrea Barr, Chief Auditor; Debra
10 Stevens, Assistant Chief Auditor; Keith Fletcher, Audit Manager; Andrea Manna, Audit Manager;
11 Brian Scriven, Acting Chief Administrative and Operations Officer; Charles Patillo, Executive
12 Director, Business Services Operations; George Sarris, Executive Director, Department of Fiscal
13 Services; Karen Levenstein, Director, Office of Food and Nutrition Services; and Jennifer
14 Duckworth, Executive Administrative Assistant.

15 I. Approval of the Minutes

16 Upon motion of Ms. Causey, seconded by Ms. Henn, the Committee unanimously
17 approved the meeting minutes from December 11, 2019.
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19 II. Unfinished Business

20 a. Distribution of Audit Reports

21 i. Ms. Barr sought clarification regarding the scope of the October 15, 2019,
22 Audit Committee motion allowing Ms. Mack access to all Office of Internal
23 Audit reports. Since that time, Ms. Mack has also requested access to the
24 fraud hotline and to the Office of Internal Audit electronic workpaper
25 system. By consensus, the Committee determined that the original motion
26 should stand. Ms. Mack's requests to access the hotline and electronic
27 workpaper system were not within the scope of the October 15, 2019,
28 motion and therefore were denied. Ms. Barr presented information received
29 from other local school systems related to audit report distribution. The
30 Committee instructed Ms. Barr to prepare a memo to all Board members
31 that summarizes the information and to provide options and
32 recommendations for next steps related to the distribution of all audit reports
33 to Board members.

34 ii. Ms. Jose and Mr. Fletcher entered the room at 5:43 p.m.
35

36 III. New Business

37 a. FY20 Free and Reduced Verification Results

38 i. Ms. Levenstein presented the FY19 Free and Reduced Lunch Verification
39 results. Ms. Levenstein answered the Committee's questions related to the
40 verification summary.

41 ii. Ms. Levenstein and Mr. Patillo left the room at 6:22 p.m.

42 iii. Ms. Jose left the room at 6:23 p.m. and returned at 6:31 p.m.

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- b. FY20 Internal Audit Work Plan Update
 - i. Ms. Barr presented a mid-year update of the Office of Internal Audit FY20 Strategic Work Plan. Ms. Barr, Ms. Stevens, and Ms. Manna answered the Committee’s questions related to the update.

- c. FY20 Investigative Unit – Statistical Update
 - i. Mr. Fletcher provided the investigative unit statistics related to new and closed cases as of December 31, 2019. Mr. Fletcher answered the Committee’s questions about the statistics.
 - ii. Ms. Manna left the room at 6:46 p.m.
 - iii. Ms. Causey left the room at 6:47 p.m. and returned at 6:53 p.m.

IV. The meeting adjourned at 6:55 p.m.