

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

6 The Audit Committee of the Board of Education of Baltimore County met on Tuesday, February  
7 18, 2020 at 5:29 p.m. in First Floor Superintendent's Conference Room in Building A, Greenwood.  
8 The following Committee members were present: Russell Kuehn, Chair; Kathleen Causey, Vice-  
9 Chair; Moalie Jose; and Lisa Mack. The following staff persons were present: Andrea Barr, Chief  
10 Auditor; Debra Stevens, Assistant Chief Auditor; Keith Fletcher, Audit Manager; Andrea Manna,  
11 Audit Manager; Dr. Brian Scriven, Acting Chief Administrative and Operations Officer; Dr.  
12 Monique Wheatley-Phillip, Chief Accountability and Performance Management Officer; Barbara  
13 Burnopp, Senior Executive Director, Department of Administrative Services; Charles Patillo,  
14 Executive Director, Department of Business Services Operations; Dr. Christine Koth, Director,  
15 Department of Research; Karen Levenstein, Director, Office of Food and Nutrition Services;  
16 Michele Stansbury, Coordinator, Office of Title I; and Jennifer Duckworth, Executive  
17 Administrative Assistant.

18 I. Approval of the Minutes

19 Upon motion of Ms. Causey, seconded by Ms. Mack, the Committee unanimously  
20 approved the meeting minutes from January 15, 2020.  
21

22 II. Unfinished Business

23 a. Community Eligibility Provision (CEP) Program

24 i. Ms. Levenstein, Dr. Koth, and Ms. Stansbury reported to the Committee  
25 about various meal programs offered to Baltimore County Public Schools  
26 students and focused on the results of the CEP Program. Ms. Burnopp, Ms.  
27 Levenstein, Dr. Koth, and Ms. Stansbury answered the Committee's  
28 questions related to the information presented.

29 ii. By consensus, the Committee recommended that the presentation should be  
30 made to the full board at one of its future meetings.

31 iii. Dr. Wheatley-Phillip, Mr. Pattillo, Dr. Koth, Ms. Levenstein, and Ms.  
32 Stansbury left the room at 6:19 p.m.  
33

34 b. Distribution of Audit Reports

35 i. Ms. Barr discussed the draft memorandum she sent to Committee members  
36 related to the distribution of audit reports. The memorandum summarizes  
37 the information received from other local school systems and identifies  
38 options for the distribution of audit reports.

39 ii. The committee discussed the information presented by Ms. Barr and raised  
40 several questions regarding the current and past distribution of audit reports.  
41 In response to questions asked by Ms. Jose, Mr. Kuehn noted that currently  
42 no one on the committee or the Board receive copies of audit reports. Ms.

1 Barr confirmed the current practice and informed the Committee that the  
2 previous audit committee chair was copied on audit reports.

3 iii. Ms. Causey, seconded by Ms. Mack, moved that the Committee  
4 “recommend Option D [of the options presented by the Chief Auditor] to  
5 the full board pursuant to approval by board counsel and with the input of  
6 the superintendent’s staff in developing the procedure.” The Committee  
7 members discussed the motion concerning Option D.

8 iv. Following discussion of the Option D motion, Ms. Causey, seconded by  
9 Ms. Mack, moved that “the Audit Committee present the [Chief Auditor’s]  
10 memorandum to the full board pursuant to approval by board counsel and  
11 with the input of the superintendent’s staff in developing the procedure.”  
12 The motion passed.  
13

14 III. New Business

15 a. FY20 Investigative Unit – Statistical Update

16 i. Mr. Fletcher provided the investigative unit statistics related to new and  
17 closed cases as of January 31, 2020.  
18

19 b. Potential Board Projects

20 i. Mr. Kuehn suggested that the Office of Internal Audit review a construction  
21 project or projects with a focus on change orders. Ms. Barr explained that  
22 the request to review a construction project would require action by the full  
23 board. However, the Office of Internal Audit could evaluate a potential  
24 review only of construction project change orders as a part of its data  
25 analytics project. The review of change orders as part of a data analytics  
26 project could potentially be included in the Office of Internal Audit FY21  
27 Work Plan, if approved by the Committee.

28 ii. Ms. Causey distributed information published by Baltimore City Public  
29 Schools’ Office of Achievement and Accountability entitled “City Schools  
30 Principal’s Budget Tool.” The Committee discussed the possibility of  
31 providing similar information to the board. Dr. Scriven explained to the  
32 Committee members that the data and information is available but that  
33 Committee members need to be "specific with their ask." Dr. Scriven also  
34 indicated that Dr. Williams and the cabinet are currently working on the  
35 new Strategic Plan in setting the goals to provide the board with the  
36 information they are seeking. Dr. Scriven and Ms. Jose indicated that this  
37 type of work, like the information Ms. Causey distributed about Baltimore  
38 City Public Schools, is completed by Dr. Wheatley-Phillips and that Ms.  
39 Causey should consult with the Superintendent and the full board about this  
40 project.  
41

42 IV. The meeting adjourned at 7:17 p.m.