

1 BOARD OF EDUCATION OF BALTIMORE COUNTY
2 AUDIT COMMITTEE
3 October 15, 2019 Meeting Minutes
4 (Approved November 12, 2019)
5

6 The Audit Committee of the Board of Education of Baltimore County met on Tuesday, October
7 15, 2019, at 6:30 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 Lisa Mack. The
9 following staff persons were present: Andrea Barr, Chief Auditor; Debra Stevens, Assistant Chief
10 Auditor; Keith Fletcher, Audit Manager; Andrea Manna, Audit Manager; Kevin Smith, Chief
11 Administrative and Operations Officer; George Sarris, Executive Director, Department of Fiscal
12 Services; Patrick Fannon, Controller, Office of the Controller; and Cheri King, Signing Director,
13 CliftonLarsonAllen.

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 September 16, 2019.
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18 II. Unfinished Business

19 There was no unfinished business.
20

21 III. New Business

22 a. FY19 Comprehensive Annual Financial Report

- 23 i. Ms. King presented the FY19 Comprehensive Annual Financial Report.
24 Ms. King and Mr. Sarris answered the committee's questions related to the
25 report.
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27 b. FY19 Single Audit Report

- 28 i. Ms. King presented the FY19 Single Audit Report. Ms. King answered the
29 committee's questions related to the report.
30 ii. Ms. King and Mr. Fannon left the room at 7:05 p.m.
31

32 c. MSDE Compensatory Aid Audit Update

- 33 i. Mr. Sarris presented an update regarding the MSDE Compensatory Aid
34 Audit. Mr. Sarris answered the committee's questions related to the audit.
35 ii. Mr. Sarris and Mr. Smith left the room at 7:08 p.m.
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37 IV. ADMINISTRATIVE FUNCTION MINUTES

- 38 a. Upon motion of Ms. Causey, seconded by Ms. Mack, the Committee convened an
39 administrative function session to discuss matters related to the Office of Internal
40 Audit Work Plan and active investigations concerning the appropriate use of
41 school system resources.

- 1 b. The session commenced at 7:10 p.m. in Board Room A in Building A,
2 Greenwood. The following committee members and staff members were present:
3 Mr. Kuehn, Ms. Causey, Ms. Henn, Ms. Barr, Ms. Stevens, Mr. Fletcher, and Ms.
4 Manna.
- 5 c. Mr. Fletcher reported on current and closed investigations as of September 30,
6 2019, and year-to-date statistics concerning fiscal management issues and matters
7 related to misconduct of specific employees. Ms. Barr, and Mr. Fletcher answered
8 the Committee's questions about these investigations and specific employees.
- 9 d. The Committee unanimously approved the designation of Lisa Mack as the member
10 of the Audit Committee to have access to and to review all reports generated by the
11 Office of Internal Audit. It is understood that Ms. Mack will recuse herself if the
12 matter comes before the board and must not share any of that information with other
13 board members until the matter has been decided by the Board.
- 14
- 15 V. The meeting adjourned at 7:45 p.m.