

1
2 BOARD OF EDUCATION OF BALTIMORE COUNTY
3 AUDIT COMMITTEE

4 November 12, 2019 Meeting Minutes

5 (Approved, December 11, 2019)
6

7 The Audit Committee of the Board of Education of Baltimore County met on Tuesday, November
8 12, 2019 at 11:16 a.m. in Board Room A in Building A, Greenwood. The following Committee
9 members were present: Kathleen Causey, Vice-Chair; Lisa Mack and Julie Henn. The following
10 staff persons were present: Andrea Barr, Chief Auditor; Debra Stevens, Assistant Chief Auditor;
11 Keith Fletcher, Audit Manager; Andrea Manna, Audit Manager; Dwayne Edwards, Senior
12 Auditor, Jay Sporre, Senior Auditor; Kevin D. Smith, Chief Administrative and Operations
13 Officer; George Sarris, Executive Director, Department of Fiscal Services; and Patrick Fannon,
14 Controller.

15 I. Approval of the Minutes

16 Upon motion of Ms. Mack, seconded by Ms. Henn, the Committee unanimously
17 approved the meeting minutes from October 15, 2019.
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19 II. Unfinished Business

20 There was no unfinished business.
21

22 III. New Business

23 a. FY20 Fixed Asset Inventory Report

24 i. Ms. Manna presented the FY20 Fixed Asset Inventory results. Ms. Manna,
25 Ms. Barr, Mr. Fannon, Mr. Sarris, Mr. Edwards, and Mr. Sporre answered
26 the committee's questions.

27 ii. Committee members requested asset ratios by zone and per capita. Mr.
28 Smith indicated that the type of program offered by zone must also be
29 considered in the analysis.

30 iii. There was a consensus of the Committee that the PowerPoint presentation
31 be emailed to Ms. Causey for distribution to the full board.
32

33 IV. ADMINISTRATIVE FUNCTION MINUTES

34 a. Upon motion of Ms. Mack, seconded by Ms. Henn, the Committee convened an
35 administrative function session to discuss matters related to audits, the Office of
36 Internal Audit Work Plan, and active investigations concerning the appropriate use
37 of school system resources.

38 b. The session commenced at 11:40 a.m. in Board Room A in Building A, Greenwood.
39 The following Committee members and staff members were present: Ms. Causey,
40 Ms. Mack, Ms. Henn, Ms. Barr, Ms. Stevens, Mr. Fletcher, and Ms. Manna.

41 c. Mr. Fletcher reported on current and closed investigations as of October 31, 2019,
42 and year-to-date fiscal management issues and matters related to misconduct of

1 specific employees. Ms. Barr and Mr. Fletcher answered the Committee's questions
2 about these investigations and specific employees.

- 3 d. There was a consensus of the Committee that additional information related to the
4 breakdown between fraud, waste or abuse cases be provided.
- 5 e. Ms. Mack introduced the topic of the FY21 budget cycle. The role of the Office of
6 Internal Audit and the Superintendent's staff was discussed. Ms. Henn stated that
7 she is hopeful to get information directly from the process owners and that the
8 Office of Internal Audit is not the best resource for this assistance. Ms. Causey and
9 Ms. Henn indicated that they would speak with the Superintendent to determine the
10 role of his staff and the Office of Internal Audit in the FY21 budget cycle.
- 11 f. Ms. Causey requested a copy of the Office of Internal Audit FY21 budget request.
- 12 g. The committee members discussed a motion approved by the Board on February
13 19, 2019 related to increased funding for the Community Eligibility Provision
14 (CEP). Ms. Causey indicated that the board is concerned about how the money was
15 used. Ms. Causey will follow-up with the Superintendent and requested that the
16 Office of Internal Audit determine how the money was used.

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18 V. The meeting adjourned at 12:54 p.m.