

1 BOARD OF EDUCATION OF BALTIMORE COUNTY
2 AUDIT COMMITTEE
3 December 11, 2019 Meeting Minutes
4 (Approved, January 15, 2020)
5

6 The Audit Committee of the Board of Education of Baltimore County met on Wednesday,
7 December 11, 2019 at 5:35 p.m. in Conference Room 117 in Building A, Greenwood. The
8 following Committee members were present: Russell Kuehn, Chair; Kathleen Causey, Vice-
9 Chair; Lisa Mack and Julie Henn. 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; Barbara Burnopp, Senior Executive Director, Business Management Planning;
12 and George Sarris, Executive Director, Department of Fiscal Services.

13 I. Approval of the Minutes

14 Upon motion of Ms. Mack, seconded by Ms. Henn, the Committee unanimously
15 approved the meeting minutes from November 12, 2019.
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17 II. Unfinished Business

18 a. FY20 Fixed Asset Inventory Report

19 i. Ms. Manna presented information that was requested by the Committee
20 during the November 12, 2019, meeting related to the FY20 Fixed Asset
21 Inventory results. Ms. Manna, Ms. Barr, Ms. Burnopp, and Mr. Sarris
22 answered the Committee's questions.

23 ii. Ms. Barr will provide the updated PowerPoint presentation to Ms. Causey
24 for distribution to the full board as requested by the Committee during the
25 November 12, 2019 meeting.

26 b. FY21 Budget Request

27 i. Ms. Barr provided copies of the Office of Internal Audit's FY21 operating
28 budget request that was requested by the Committee during the November
29 12, 2019 meeting. Ms. Barr, Ms. Burnopp and Ms. Stevens answered the
30 Committee's questions.

31 c. CEP Program

32 i. Ms. Barr stated that the information requested at the November 12, 2019
33 Audit Committee meeting related to the Community Eligibility Provision
34 ("CEP") will be presented at the January 15, 2020, Audit Committee
35 meeting in conjunction with the Free and Reduced verification results.

36 III. New Business

37 a. FY20 Investigative Unit – Statistical Update

38 i. Mr. Fletcher reported statistical information on new and closed
39 investigations as of November 30, 2019. Mr. Fletcher included the
40 breakdown between fraud, waste, and abuse for the closed cases as
41 requested by the Committee at the November 12, 2019 meeting. Ms. Barr

1 and Mr. Fletcher answered the Committee's questions about these
2 investigations.

- 3 ii. By consensus, the Committee directed the Office of Internal Audit to
4 investigate the information provided in the FOX45 News report related to
5 the alleged shredding of documents by two high-level Baltimore County
6 Public Schools administrators. The Committee indicated that, although
7 preliminary discussions were held with Dr. Williams regarding the need to
8 investigate the matter, they felt it imperative that the Office of Internal Audit
9 begin an investigation in accordance with its standard investigatory process.
10 Ms. Barr explained that the investigatory reports would not be provided to
11 the Committee. Mr. Kuehn expressed that the standard reporting process
12 should be followed, and that Ms. Mack should receive a copy of the report
13 in accordance with the motion passed at the October 2019 Audit Committee
14 meeting. Ms. Barr requested that the Committee provide the specific
15 allegations to be investigated. Mr. Kuehn indicated that he would email Ms.
16 Barr with the information to be investigated. Ms. Barr indicated that due to
17 current open investigations the earliest that the investigation could begin
18 will be the end of January 2020.

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20 IV. The meeting adjourned at 6:35 p.m.