AGENDA

- CALL TO ORDER
- CONSIDERATION AND APPROVAL OF MINUTES FROM PREVIOUS MEETING
- AUDIT COMMITTEE CHARTER: STATUS OF BOARD OF MANAGERS APPROVAL
- FY2023 FINANCIAL AUDIT UPDATE BY WEAVER
- FY2024 INTERNAL AUDIT PLAN (OUTSOURCED AUDITS TO RSM US LLP)
- AUDIT REPORTS ISSUED SINCE LAST AUDIT COMMITTEE MEETING
- ETHICS AND COMPLIANCE UPDATE
- CLOSED SESSION
FY2023 FINANCIAL AUDIT UPDATE
BY WEAVER
AUDIT COMMITTEE CHARTER
FY2024
INTERNAL AUDIT PLAN
by RSM US LLP
FY24 Internal Audit Plan Status

Operations: Nutrition Services
Information Technology: IT Security Maturity Assessment
Information Technology: Enterprise Data Warehouse
Information Technology: Logical Security and Access Management
Human Resources: Employee Termination Process
Business Logistics and Purchasing Services: Vendor Management – Vendor Master Setup
Schools: Activity Funds Review of Selected Schools
Academics: On-Time Grad Academy Data Quality
Enterprise: Records Management
Finance and Operations: Bus Driver Pay Process
Enterprise-wide Risk Assessment

Note 1: Timeline is subject to District availability and timeliness of information requests. Holiday periods are upcoming which may impact completion date.

Note 2: The Nutrition Services audit and Inventory audit have been combined due to overlap in scope.
AUDIT REPORTS ISSUED SINCE LAST AUDIT COMMITTEE MEETING
ETHICS AND COMPLIANCE UPDATE
Children's Internet Protection Act (CIPA)

CIPA Rollout 2023-24

• Automated CIPA eCertification process in SharePoint to track campus-wide completion of CIPA education

• Supported Divisions with individual support and training, including best practices for timely and successful CIPA student completion

• Educated Division Leadership on CIPA to help them best assist their campuses on meeting CIPA compliance deliverables

Expected to achieve full compliance by mid-November!
Ethics Hotline Cases

- Human Resources: 52%
- Divisions: 24%
- Ethics and Compliance: 14%
- Business Operations: 5%
- HISD Police Department: 4%
- Other District Office: 1%
CLOSED SESSION
Thank you