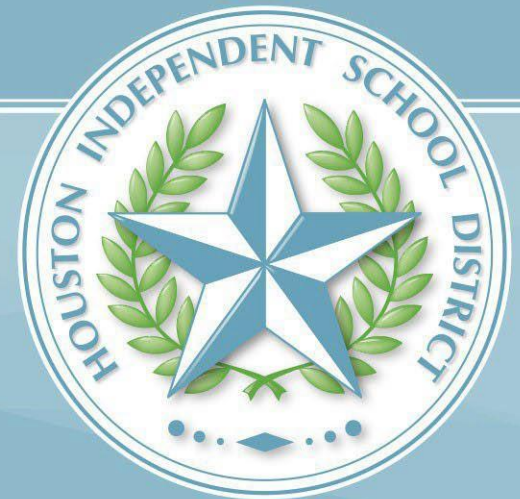


AUDIT COMMITTEE MEETING

October 30, 2023

Jim Terry, Chief Financial Officer

Teresa Corrigan, Sr. Executive Director, Ethics & Compliance



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

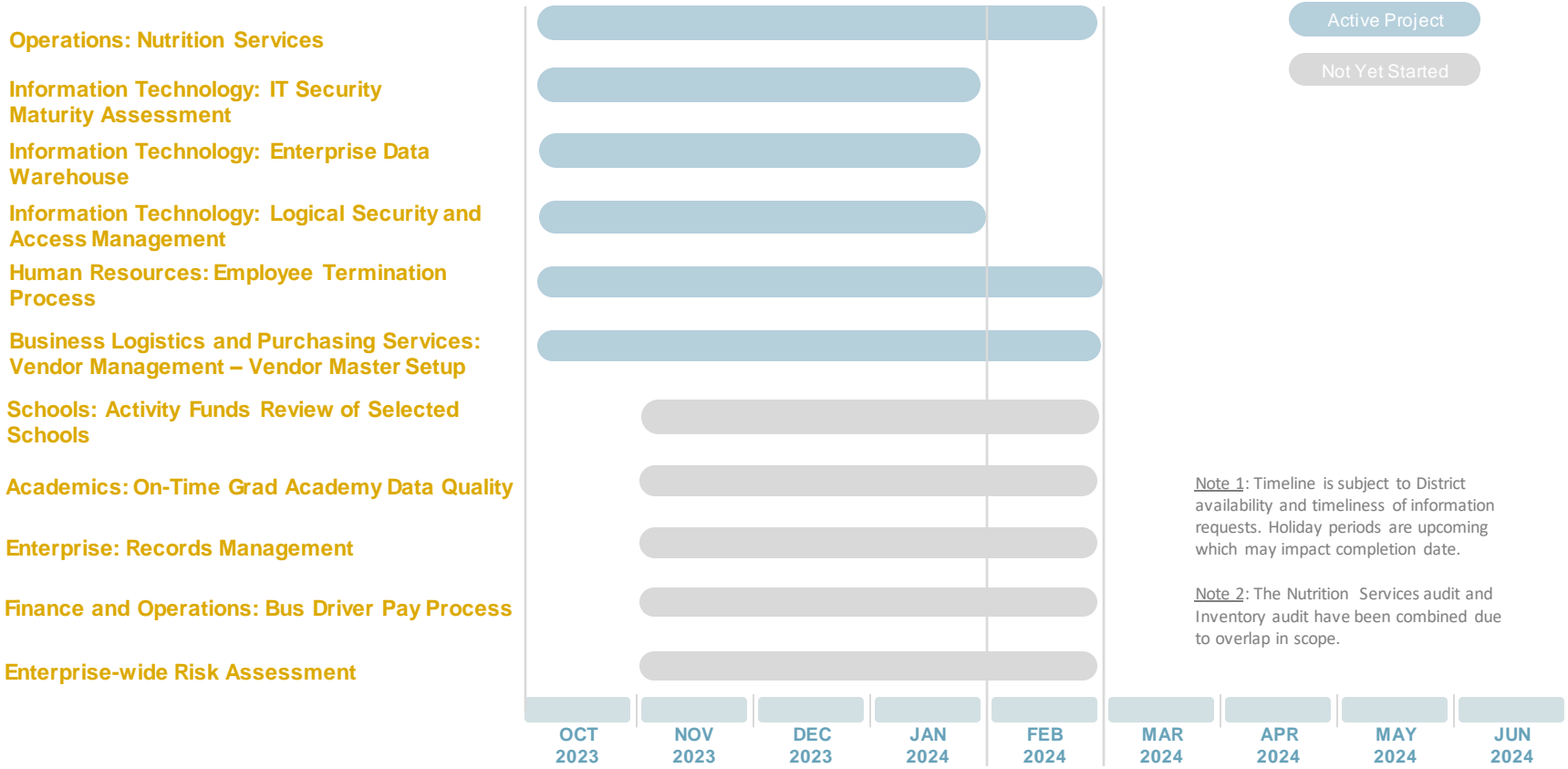
FY2023 FINANCIAL AUDIT UPDATE BY WEAVER

AUDIT COMMITTEE CHARTER

**FY2024
INTERNAL AUDIT PLAN**

by RSM US LLP

FY24 Internal Audit Plan Status



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

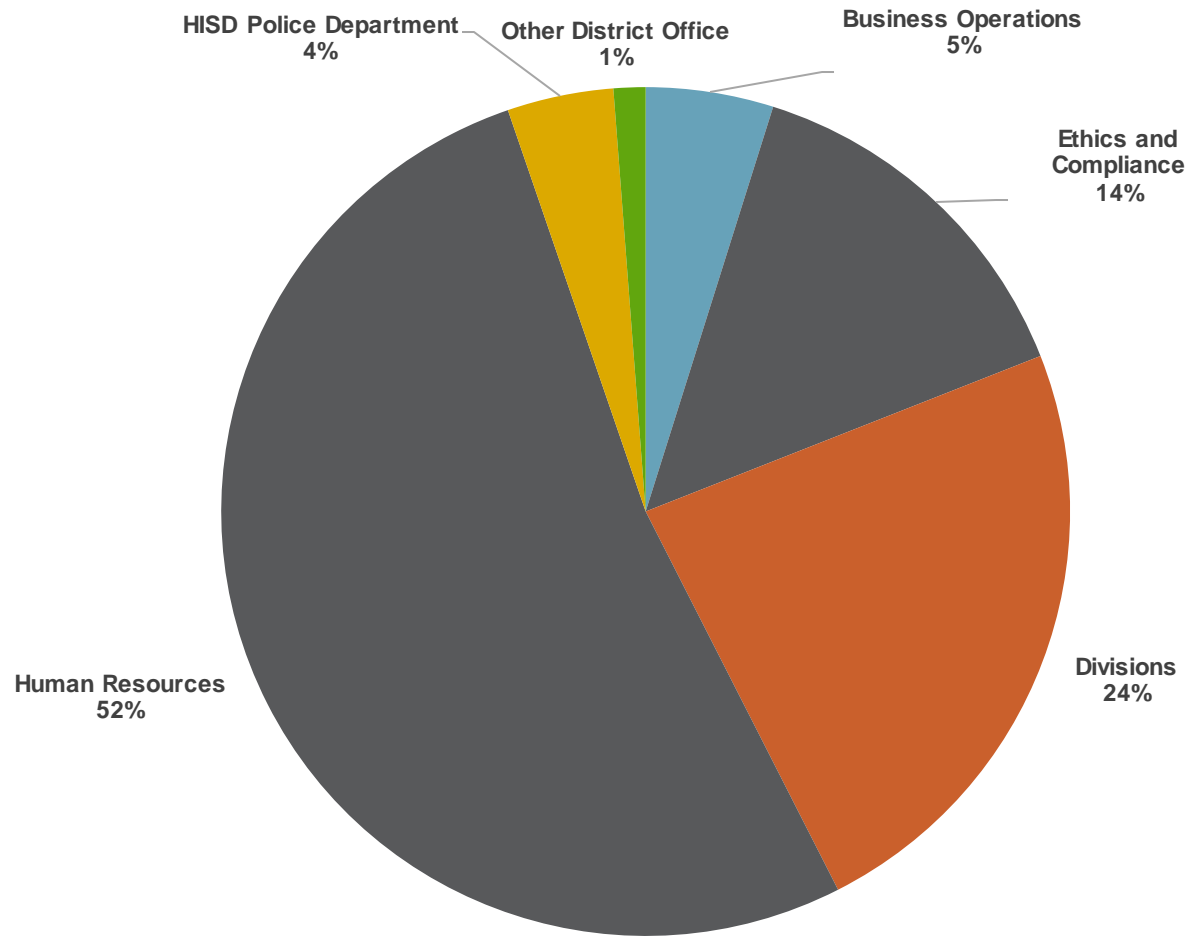
Children's Internet Protection Act (CIPA)

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



CLOSED SESSION

Thank you

