

**HOUSTON INDEPENDENT SCHOOL DISTRICT
MINUTES OF THE BOARD AUDIT COMMITTEE**

October 15, 2019

2:00 P.M.

MEETING CALLED TO ORDER 3:05 p.m.

PRESENT:

Committee Member	Status	Arrived	Departed
Holly Maria Flynn Vilaseca	Present	3:05 p.m.	
Anne Sung	Present	3:05 p.m.	
Sue Deigaard	Present	3:05 p.m.	

Staff

Garland Blackwell, Chief Audit Executive
Elneita Hutchins Taylor, General Counsel
Silvia Trinh, Chief of Staff
Vermeille Jones, Director, Board Services
Liping "Lee" Huang, Audit Manager, Support Services
Glenn Johnson, Manager, Internal Audit

Other

Lisa McBride, Partner, Thompson & Horton
Dr. Doris Delaney, TEA Conservator
Dr. Marcia McMahan, LSG Coach, NXtBoard

ITEMS DISCUSSED

• APPROVAL OF MINUTES

On motion by Trustee Deigaard and with a second by Trustee Sung, the minutes for the September 9, 2019 meeting were approved 3-0.

• LEGISLATIVE BUDGET BOARD UPDATE

Silvia Trinh, Chief of Staff stated that a final report from the LBB was pending. The report was expected to be completed by October 15, 2019. Trustee Flynn Vilaseca requested a special meeting and/or workshop to further discuss this topic with the board in order to

allow for written responses and discussion. Trustee Sung expressed an interest in using an LSG coach to address the implementation of this project, along with data received from community meetings on goals and constraints. Trustee Sung stated she did not want to see two governance framework models. Ms. McMahon responded that it would not be an issue because the work would focus on the operational side, not academics.

- **REVIEW 2020 DRAFT AUDIT PLAN**

Mr. Blackwell gave an overview of the Internal Audit Plan for the period of January – June 2020. Pages 2 and 3 of the audit plan provided suggested audit topics for the area of Education Programs. A proposed audit topic listed under governance was ethical culture. He did indicate this topic was not set in stone and was more of a placeholder. He was open to suggestions for other topics from trustees which he would be happy to include it in the audit plan.

Trustee Deigaard requested clarification concerning the origin of the audit practice areas for Education Program. Her questions were addressed by Mr. Blackwell.

After brief discussion, the Audit Committee agreed by consensus to present the Audit Plan to the full board at the next regular board meeting.

- **REVIEW AND UPDATE AUDIT COMMITTEE CHARTER**

Trustee Flynn Vilaseca stated that Audit Committee members were provided with copies of the Audit Committee Charter developed last year. In reviewing the document, she found some typographical errors that needed to be corrected. She also stated that the audit plan is moving to a different timeline and asked Lisa McBride if that would impact the original charter. Lisa responded that she would need to review the charter and if there were changes to be made, those would need to be presented to the board in November, along with the 2020 Audit Plan. Additional discussion ensued concerning the date that the Audit Committee was formed and whether to include or delete it from the audit committee charter.

The Audit Committee discussed the possibility of implementing a self-evaluation tool effective next year.

Trustee Flynn Vilaseca asked how the typographical errors should be addressed. Elneita Hutchins-Taylor, General Counsel, indicated that minor changes could be done administratively. Lisa added that those corrections should be acknowledged in the final report.

- **DISCUSS PROCESS AND TIMELINE TO DEVELOP FINAL AUDIT COMMITTEE REPORT FOR 2019**

Trustee Flynn Vilaseca agreed to prepare a draft of the final audit report with the same components that were incorporated into the presentation last year and to work with the board's counsel to capture some key milestones, deliverables, and pieces of information that need to be incorporated into the report, along with notes taken during today's meeting. The draft will be sent to the committee and the board counsel no later than November 1, 2019, for review.

Trustee Flynn Vilaseca also requested that this topic be placed on the agenda for the December board meeting.

- **BDO INFORMATION TECHNOLOGY RESOURCES AUDIT UPDATE**

No discussion of this topic.

MEETING ADJOURNED TO CLOSED SESSION AT 4:03 pm.

MEETING RECONVENED IN OPEN SESSION AT 5:07 pm

MEETING ADJOURNED AT 5:07 pm