

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

November 13, 2019

1:00 P.M.

MEETING CALLED TO ORDER 1:02 p.m.

PRESENT:

Committee Member	Status	Arrived	Departed
Holly Maria Flynn Vilaseca	Present	1:02 p.m.	
Anne Sung	Present	1:02 p.m.	
Sue Deigaard	Present	1:04 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

ITEMS DISCUSSED

• APPROVAL OF MINUTES

On motion by Trustee Sung and with a second by Trustee Flynn Vilaseca, the minutes for the October 15, 2019 Audit Committee meeting were approved 3-0.

• WEAVER'S REVIEW: AUDIT OF THE COMPREHENSIVE FINANCIAL REPORT (CAFR) FOR FISCAL YEAR 2018-2019

Mr. Blackwell provided committee members with an overview of the process and findings for completion of the Comprehensive Financial Report (CAFR) audit.

The audit committee has notified the entire board that they have heard the presentation and it has been recommended for approval.

- **BDO'S REVIEW: ENTERPRISE RISK ASSESSMENT REPORT**

Audit Committee members received an update of the Enterprise Risk Assessment.

- **AUDIT COMMITTEE'S FINAL REPORT**

No report was provided.

- **LEGISLATIVE BUDGET BOARD UPDATE**

Mr. Blackwell reported that staff is conducting a thorough review of the Legislative Budget Board update. He noted there were approximately 94 total findings/recommendations contained in the report, an update will be provided to the Board and Superintendent.

Trustee Flynn Vilaseca noted some discrepancies pertaining to the governance piece, specifically, that the board was not invited to be a part of the review during this time: In addition, the LBB update indicated that no superintendent evaluations had taken place since 2015. She pointed out that former superintendent Richard Carranza was evaluated in 2017. Section 1, pages 37 and 38 of the report is the section that will be submitted to the LBB to correct and update.

Committee members had comments and questions, which were addressed by Mr. Blackwell.

MEETING ADJOURNED TO CLOSED SESSION AT 1:58 pm.

MEETING RECONVENED IN OPEN SESSION AT 2:11 pm

MEETING ADJOURNED AT 2:11 pm