

**Orange County Public Schools
Audit Advisory Committee
Minutes of Meeting January 29, 2013**

The meeting was called to order at 9:00 a.m. by Chairman Jim Ingersoll. Committee member Rick Whitefoot was present. Committee member Brian Paradis joined the meeting at 9:05 a.m. Scott Funston participated by telephone. Also present was Linda Lindsey, Senior Director, Internal Audit and Margo Marten, Senior Finance Director. School Board Chairman Bill Sublette and District General Counsel Woody Rodriguez joined the meeting at approximately 9:20 and 9:30, respectively.

Approval of Minutes

Minutes of the meeting of November 13, 2012 were approved.

Timeline for Construction Audit Services RFP Process

Ms. Lindsey explained that this process is for the construction audit services related to the school construction program. This work is current performed by Carr Riggs & Ingram. The committee reviewed the timeline and came to consensus that they could meet at 9:00 a.m. on February 20. Ms. Lindsey distributed the evaluation criteria and their respective weight factors for review by the committee. The committee concurred with the criteria and with the weighting factors.

Comments from Superintendent Jenkins

Superintendent Jenkins thanked the committee members for their efforts on behalf of the district and their service on the committee.

She provided an overview of the district's demographics and its student population. She informed the committee that there is an RFP on the street at present to seek the services of an external program evaluation firm for the district's ESE, ELL programs. This is partly in response to the ESE/ELL audit included in this year's audit plan as well as to provide additional feedback to management.

Results of Annual Audit – Ernst & Young

Representatives of Ernst & Young were present to review the results of their FY 2011-12 audit. They indicated that the audit went well and that the district was well-prepared.

They went through a presentation booklet (copy attached) and discussed pertinent matters contained in it.

Members of the committee asked questions and a brief discussion ensued.

CAE Report

Ms. Lindsey updated the committee on the following matters:

- The intrusion detection contracts are being completed by Procurement but a timeline for the work has not been developed yet. Ms. Powell is with a team conducting a disaster recovery exercise at our remote site in Alpharetta, GA. Further updates will be provided at future meetings.
- The Internal Audit department along with representatives of the Finance and ICTS departments attended training on SAP audit and security in December. Attendees found it to be informative and helpful and expect to benefit from it in our audit work in the future.
- The IT Auditor position will be posted in February with an objective of completing the hiring process in time to have the new person start work as the retiring staff member leaves. Ms. Lindsey will keep the committee informed as the process moves forward.

Comments from School Board Chairman Sublette

Mr. Sublette informed the committee about recent matters concerning a charter school called North Star. He asked if the committee would consider looking into the information the district's School Choice office had received from North Star as well as North Star's annual audit and other materials and compare those materials to what is required to be provided to a school district from a charter school pursuant to Florida Statutes.

He is interested in the committee's opinion whether what the district gets is what we should get, whether it is sufficient, complete and timely. Mr. Sublette would also like the committee's view on whether the district could do more or get more information that would help in similar situations in the future.

A general discussion ensued. The committee expressed its willingness to assist. The matter was left that Mr. Sublette, Ms. Lindsey and Mr. Rodriguez would get together to develop a more definite scope of work before the committee proceeded. Ms. Lindsey will keep the committee informed.

The next committee meeting is scheduled for February 20 at 9:00 a.m. This meeting will have a single agenda item - that being the evaluation of proposals received for the district's construction audit services.