

**TSBVI BOARD COMMITTEE MEETING**  
**AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW**  
**May 25, 2023**

**Call to Order**

Elaine Robertson called to order the meeting of the TSBVI Board Committee on Audit, Compliance, and Management Review at 8:00 a.m. on May 25, 2023 in the Building 600 Board Meeting Room, 1100 W. 45th Street, Austin, Texas. Board President Lee Sonnenberg and board members Dan Brown and Ernest Worthington participated in the meeting.

Others participating in the meeting included internal auditor Kimberly Lopez-Gonzalez, Eric Grimmett, Center for School Resources Director; Emily Coleman, Superintendent; Cheryl Williams, Human Resources Director; and Susan Houghtling, Planning and Evaluation Coordinator.

**Consideration of Approval of Minutes of the February 3, 2023 Meeting**

Ms. Robertson noted a typographical error in the February 3<sup>rd</sup> minutes under the heading of “Report from the Internal Auditor” in which the words “audit pan” should have been “audit plan”. Lee Sonnenberg moved to approve the minutes of the February 3, 2023 Audit, Compliance and Management Review Committee meeting with the noted correction and Elaine Robertson seconded the motion. All board members were in favor of the motion.

**Report from the Internal Auditor – Kimberly Lopez-Gonzalez**

Kimberly Lopez-Gonzalez reviewed the results of the Abuse, Neglect, and Exploitation (ANE) Audit conducted in accordance with Texas Family Code that requires the audit to be conducted “periodically”. Board Policy FFG requires the audit to be performed every three years and it was last completed in 2020. The Internal Audit Plan for the year stated that a risk assessment, ANE audit, and records management audit would be completed. This will be followed by a report on completion of past recommendations and preparation of the 2023 Internal Audit Report. The ANE audit report includes an executive summary with background information on the processes in place at TSBVI to ensure investigations are performed in accordance with Texas Family Code and established policies and procedures. The investigator assigns findings according to the classifications of confirmed, unconfirmed, inconclusive, or unfounded that are defined in Texas Administrative Code. In the 2023 audit, no significant issues were identified.

Eric Grimmett, Director of the Center for School Resources, and Michael Clinkscales, Student Protection Social Worker, play key roles within the ANE investigations. The School investigates a fourth category, improper care (IC) of students, which does not rise to the level of abuse, neglect, or exploitation.

TSBVI is responsible for maintaining and providing statistics related to investigations to the Department of Family and Protective Services (DFPS) and the most recent report was submitted 8-24-22. Ms. Lopez-Gonzalez stated that, for this audit, 35 ANE/IC investigations

were conducted for the 2019-2020 through 2021-2022 school years. Of these, 34 were related to possible improper childcare and 1 was related to possible neglect.

The audit resulted in two findings and one recommendation. Recommendations identify areas that need to be addressed before they become a finding. One finding was rated as a medium risk defined as one that could moderately affect the School's ability to effectively administer programs or functions. The second finding was rated low risk because the audit identified strengths that supported the School's ability to administer the program or function audited or the issues identified do not present significant risks or effects that would negatively affect the School's ability to administer the program or function audited.

For the first finding, the auditor tested 12 ANE/IC investigations and found that some reports to the DFPS did not accurately reflect the finding. In two incidents based on evidence collected, the allegation did not constitute improper care and should have been classified as unfounded rather than unconfirmed. In one instance, an investigator classified an improper care allegation as unfounded instead of confirmed due to the accused individual not being employed by the school at the time of the investigation. In one instance, an investigator properly classified an improper care allegation as unconfirmed but it was reported as unfounded.

The auditor recommended that the classifications and definitions of investigation findings in the school's written procedure match those in Texas Administrative Code. Also recommended was that an individual, such as the Superintendent, review reports for accuracy before submission to the DFPS.

Related to the second finding, the auditor recommended that the investigator obtain signed statements from witnesses interviewed and document if they are unable to do so. It is more of a practice at TSBVI that signed written statements are not obtained to avoid intimidating witnesses in order to get needed information, but that fact should be documented. The observation by the auditor was that the procedure for handling investigations is concisely written and well-organized but should be updated to assure investigations are completed in a uniform manner.

Board member Elaine Robertson stated a concern that staff receive training annually and Mr. Sonnenberg asked what training staff receive. Cheryl Williams answered that staff receive training on abuse and neglect by Vector Solutions that is high level. Eric Grimmatt added that online Bridge training is required annually and has already been changed to include some of the recommendations. He and Jenny Wells, School Attorney, will work on policy recommendations and involve the Board.

Mr. Sonnenberg asked who would review the final investigations and Mr. Grimmatt answered that it could be the Superintendent or the School Attorney. Mr. Sonnenberg asked the auditor if staff were helpful and cooperative during the audit process and Ms. Lopez-Gonzalez stated that they were.

Lee Sonnenberg moved to approve the Abuse, Neglect, and Exploitation (ANE) Audit and Elaine Robertson seconded the motion. All board members were in favor of the motion.

## **Adjournment**

Mr. Sonnenberg motioned to adjourn the meeting and Elaine Robertson seconded the motion. The meeting adjourned at 8:28 a.m.