

**TSBVI BOARD COMMITTEE MEETING  
AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW  
October 7, 2024**

**Call to Order**

Committee Chair Ernest Worthington called to order the meeting of the TSBVI Board Committee on Audit, Compliance, and Management Review at 8:04 a.m. on October 7, 2024 in Building 600, room 102, 1100 W. 45th Street, Austin, Texas. Board members Elaine Robertson and Hillary Rodriguez also participated in the meeting.

Others present at the meeting included Emily Coleman, Superintendent; Matt Schultz, Residential Director; and Susan Houghtling, Planning and Evaluation Coordinator. Internal auditors Kimberly Lopez-Gonzales and Chika Cherry with Garza/Gonzalez and Associates participated in the meeting via Zoom.

**Consideration of Approval of Minutes of the April 3, 2024 Meeting**

Elaine Robertson moved to approve the minutes of the April 3, 2024 Audit, Compliance and Management Review Committee meeting and Hillary Rodriguez seconded the motion. All board members were in favor of the motion.

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

➤ **Consideration of approval of the TSBVI 2024 Annual Audit Report Including the Audit of Residential Services and Prior Year Recommendations**

Kimberly Lopez-Gonzales stated that the annual audit report complies with the State Auditor's Office (SAO) guidelines and requirements and must be submitted to the SAO by November 1<sup>st</sup> each year. It includes information about the 2024 Internal Audit Plan approved by the Audit Committee and Board on April 3, 2024, a summary of two audits completed, the recently completed full audit of Residential Services, and the status of completion of recommendations from prior year audits.

Ms. Lopez-Gonzales reviewed the Residential Services audit report including the Executive Summary, the audit objective, scope and methodology, and observations, findings and recommendations made. There were five findings and recommendations in the areas of:

- Evacuation drill frequency;
- Parent communication;
- Daily shift notes;
- Residential staff training; and
- Student care summary printouts.

Observations and recommendations were also made regarding night evacuation drills and disposal of printed documents.

Ms. Robertson noted that a past audit raised concerns about evacuation drills and Ms. Coleman responded that the audit's issue was with records and tracking of drills. A new automated

system was implemented in response to that finding as well as improvements made related to new state requirements.

Matt Schulz added that, as a result of the residential audit, improvements have been made in communication and drill initiation and in accountability for completing and documenting drills. This summer there was a significant improvement in accountability and the school was also on track for completing drills in the first two months of the school year. Security staff now set off drill alarms at prescheduled times and the drills proceed no matter what is happening on the dorms. Security staff communicate any issues to Mr. Schultz. Additional fire drill training has been added to the staff online training system (Bridge), drill completion is a routine topic in weekly dorm manager meetings and managers conduct monthly audits.

Mr. Schulz said that Chika Cherry was a wonderful, kind and thorough audit partner who helped residential services be in better shape than they were before.

Regarding the finding on the need to improve documentation of communication with parents in the dorm daily Shift Notes, Mr. Schultz stated that communication with parents does happen on a routine basis but documentation has not been consistent. Prior to the start of the 2024-25 school year, additional messaging regarding parent communication requirements was added to Bridge training, in staff meetings and in a new residential guide. Dorm managers are responsible for checking for staff compliance four times per year and the first audit showed that staff were fully compliant.

Ms. Lopez-Gonzales stated that the internal auditor will check next year on compliance with TSBVI Management responses to recommendations made in the Residential Audit. She noted that three recommendations made in prior year audits that had not yet been fully implemented have now been found to be in full compliance. Regarding development of a proposed internal audit plan for fiscal year 2025, Ms. Lopez-Gonzales stated that a revised risk assessment for the campus will be completed and then a recommendation made to the Board on areas to consider auditing.

Chika Cherry reported that all TSBVI staff were cooperative and timely in completing the audit report.

Elaine Robertson moved to approve the TSBVI 2024 Annual Audit Report Including the Audit of Residential Services and Prior Year Recommendations. Hillary Rodriguez seconded the motion and all board members were in favor of the motion.

**Adjournment:** Ms. Robertson motioned to adjourn the meeting and Ms. Rodriguez seconded the motion. All board members were in favor of the motion and the meeting adjourned at 8:33 a.m.