

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED
BOARD COMMITTEE MEETING MINUTES
AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW

February 3, 2023

Call to Order

Mike Hanley called to order the meeting of the TSBVI Board Committee on Audit, Compliance, and Management Review at 9:02 a.m. on February 3, 2023 in the Building 600 Board Meeting Room, 1100 W. 45th Street, Austin, Texas. Board member Lee Sonnenberg participated in the meeting. Committee member Elaine Robertson chaired another meeting.

Others participating in the meeting were internal auditors Kimberly Lopez-Gonzalez and Chika Cherry and Susan Houghtling, TSBVI Planning and Evaluation Coordinator.

Consideration of Approval of Minutes of the September 30, 2022 Meeting

Lee Sonnenberg moved to approve the minutes of the September 30, 2022 Audit, Compliance and Management Review Committee meeting and Mike Hanley seconded the motion. All board members were in favor of the motion.

Report from the Internal Auditor – Kimberly Lopez-Gonzalez and Chika Cherry

Kimberly Lopez-Gonzalez introduced Chika Cherry and presented the proposed TSBVI Internal Audit Plan for 2023. Ms. Lopez-Gonzalez described the methodology for developing the audit plan including reviewing the School's organizational chart, budget, financial and non-financial reports, policies and procedures, applicable laws and regulations, and prior audits and monitoring reports. Questionnaires were sent to select board members, division directors and other staff to better understand the School prior to developing a risk assessment and prioritized list of potential audit topics.

A total of 16 potential audit topics were developed and weighed against eight risk factors such as the time since last audit, potential for fraud, waste or abuse, and the results of prior audits. Based on the scores for each of the 16 audit areas, eight fell under the potential for low risk category, four under medium risk and four under high risk. The highest risk area was identified as information resources. However, this area is required to undergo a full scope TR-22 audit by the Department of Information Resources and this would supersede an internal audit. The next two highest risk areas identified fall under the financial area and, since there has been a significant turnover in staff recently, it was recommended that an audit of this nature be deferred.

Recommended was an audit of records management. Even though it fell under the low risk area, it is the only area that has not been audited in the last ten years. In 2017, the LBB performed a school performance review and every area was audited except for records management. The audit would include review of the School's records retention schedule for compliance with Texas Library of State Library and Archives standards.

An additional audit on the policy and procedure for reporting and investigating allegations of student abuse, neglect, exploitation and improper child care (ANE audit) was recommended. Board policy requires this area be reviewed every three years and it was last audited in 2020. This is in accordance with Texas Family Code that requires a periodic review.

The audit team will also perform a follow-up on completion of outstanding recommendations from prior year audits and will submit the Internal Audit Annual Report that is required to be submitted by November 1 each year to the State Auditor's Office.

Mr. Sonnenberg asked if the auditors have ever completed an ANE audit and Ms. Lopez-Gonzalez responded that they completed one for the Texas School for the Deaf.

Mr. Hanley asked if the auditors found the School's administration to be cooperative, open, and quick to respond. Ms. Cherry said that she found everyone to be cooperative and Ms. Gonzalez-Lopez said that Susan Houghtling was her point of contact for the school.

Lee Sonnenberg moved to approve the Internal Audit Plan for fiscal year 2023 and Mike Hanley seconded. All board members were in favor of the motion.

Adjournment

Mr. Sonnenberg motioned to adjourn the meeting and Mr. Hanley seconded the motion. The meeting adjourned at 9:21 a.m.

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