TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED
AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW MEETING MINUTES
APRIL 3, 2024

Call to Order

Committee Chair Elaine Robertson called to order the meeting of the TSBVI Board Committee on Audit, Compliance, and Management Review at 8:07 a.m. on April 3, 2024 in Building 600, Board meeting room, 1100 W. 45th Street, Austin, Texas. Board member Lee Sonnenberg also participated in the meeting.

Others present at the meeting included internal auditor Kimberly Lopez-Gonzales and Susan Houghtling, Planning and Evaluation Coordinator.

Consideration of Approval of Minutes of the February 2, 2024 Meeting

Lee Sonnenberg moved to approve the minutes of the February 2, 2024 Audit, Compliance and Management Review Committee meeting and Elaine Robertson seconded the motion and the motion passed.

Report from the Internal Auditor – Kimberly Lopez-Gonzalez

- **Consideration of approval of the 2024 Annual Audit Plan**

Kimberly Lopez-Gonzales stated that the audit plan is required to be completed annually and reviewed the history of audits completed on the School from 2014 through 2023. The 18 audits listed were completed by the Comptroller of Public Accounts, the Legislative Budget Board, Texas Department of Agriculture, Texas Workforce Commission, State Auditor's Office, a joint audit by TSBVI/Education Service Center Region 13, and internal audits of the School. Two of the audits listed are required periodic audits with the remaining 16 audit areas being subject to a risk assessment to determine priority for future audit completion.

Ms. Lopez-Gonzales listed six of the 16 potential audit areas that have not been reviewed since 2017 and stated that these six areas would probably not be considered for an audit by an outside agency unless it was a sunset review or school performance review. The Legislative Budget Board completed a comprehensive school performance review in 2017. These six areas would more likely only be subject to an internal audit.

Susan Houghtling reported that TSBVI was subject to a sunset review as a state agency years ago but the Legislature removed the School from the list of state agencies subject to that review some time ago.

Ms. Lopez-Gonzales next reviewed a table displaying risk assessment scores for each of the 16 potential audit topics. Eight risk assessment score areas are considered in order to obtain a total risk score for each audit topic. One of the risk assessment scores is related to the time since the last audit or review was completed. For the 16 potential audit topic areas, the highest risk assessment score was for Residential Services that was last audited in 2017. The second

highest score was for Information Resources that was audited in 2023 by the State Auditor's Office.

Ms. Lopez-Gonzales reviewed the proposed Internal Audit Plan for fiscal year 2024 that included the risk assessment and audit plan prepared for this meeting, the Public Funds Investment Act Audit that was recently completed, a recommended audit of the Residential Services Program, a future follow-up of recommendations completed from prior year internal audits, completion of the 2024 Internal Audit Annual Report, and other tasks as assigned by the Board of Audit Committee during the year. The Residential audit will probably take 120-150 hours to complete and include 2-3 days of site visits that will take place in May followed by meetings with the Residential Services Director. The audit report is anticipated to be presented to the Board at their August meeting.

Lee Sonnenberg moved to approve the Internal Audit Plan for fiscal year 2024. Elaine Robertson seconded the motion and the motion passed.

Adjournment
Mr. Sonnenberg motioned to adjourn the meeting and Ms. Robertson seconded the motion. The meeting adjourned at 8:20 a.m.