

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW MEETING MINUTES SEPTEMBER 22, 2023

Call to Order

Elaine Robertson called to order the meeting of the TSBVI Board Committee on Audit, Compliance, and Management Review at 8:02 a.m. on September 22, 2023 in the Building 600, Room 102, 1100 W. 45th Street, Austin, Texas. Board President Lee Sonnenberg was also present at the meeting.

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

Consideration of Approval of Minutes of the May 25, 2023 Meeting

Lee Sonnenberg moved to approve the minutes of the May 25, 2023 Audit, Compliance and Management Review Committee meeting and Elaine Robertson seconded the motion. All board members were in favor of the motion.

Report from the Internal Auditor – Kimberly Lopez-Gonzalez

- **Consideration of approval of TSBVI's 2023 Internal Audit Annual Report including the Audit of Records Management and prior year recommendations**

Kimberly Lopez-Gonzalez stated that the Annual Report contains all of the information necessary to comply with the State of Texas Internal Audit Annual Report requirements. The report includes the results of the Records Retention Audit that was recently completed as well a follow-up on completion of prior audit recommendations.

Ms. Lopez-Gonzalez explained that the Records Retention Audit did not include a review of student or health records which would be considered a separate auditable area. Only one finding was included in the summary of observations, findings and recommendations and it was rated as a medium risk. Fifteen record types were selected for testing spanning different fiscal years. One noncompliance issue was identified in that fire drill records for fiscal year 2021 were not provided since they were not maintained during that period. The audit recommended that TSBVI provide training to employees responsible for retention regarding records retention policies, procedures and state requirements. The current Safety and Security Supervisor is aware of the requirements.

Ms. Lopez-Gonzalez next reviewed the status of recommendations made in prior fiscal years that had not in the past been fully implemented. Of five recommendations, three have been fully implemented. One is substantially implemented and the last will be implemented in the 2023-2024 school year.

The Internal Audit Plan for fiscal year 2024 will be developed and presented to the Audit Committee and the Board at a later meeting. A risk assessment will be conducted prior to the Audit Team making a recommendation to the Board concerning future potential audits. The Public Funds Investment Act (PFIA) Compliance Audit must be completed every odd numbered year and submitted to the State Auditor's Office no later than January 2024.

Lee Sonnenberg moved to approve the TSBVI 2023 Internal Audit Annual Report including the Audit of Records Management and prior year recommendations. 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 8:23 a.m.