



## AUDIT COMMITTEE MEETING OVERVIEW

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*The purpose of this document is to provide an overview of the reports to and actions taken by the School Board. In accordance with ORS 192.650, the District's official School Board Meeting Minutes are maintained via video recording and may be viewed at <https://www.youtube.com/playlist?list=PL8CC942A46270A16E>*

A meeting of the board's Audit Committee meeting came to order at 4:38 pm at the call of Committee Chair Amy Kohnstamm. This meeting was at 501 N Dixon St. Portland, OR 97227 and streamed live at <http://www.youtube.com/user/ppscotts/live>.

There were present:

### **Committee Members**

Directors Hollands, Kohnstamm (Committee Chair), and Scott

### **District Student Council (DSC) Representative**

Xander Lavine and Parker Myrus

### **Staff and Other Attendees**

Kara Bradshaw – Executive Assistant, Board of Education

Rosanne Powell – Senior Board Manager

Terry Proctor – Manager, Multimedia Services

Julia Brim-Edwards – Board Director

Nolberto Delgadillo – Chief Financial Officer

Mary Catherine Moore – Internal Auditor

Janise Hansen – Senior Internal Auditor

Tim Gillette – Auditor, Talbot, Korvola & Warwick LLP

Kate Wilkinson – Legal counsel

### **Presentation of the Results of the 2020-2021 Annual Comprehensive Financial Report Audit**

Time Started: 4:39

Staff and Presenters: Nolberto Delgadillo – Chief Financial Officer; Tim Gillette – Auditor, Talbot, Korvola & Warwick LLP

Staff introduced the external financial auditor from Talbot, Korvola & Warwick LLP. Mr. Gillette provided an overview of the financial report, including highlighting the auditing standards used. He stated that the audit was clean. He noted two minor and common findings. There was discussion regarding the findings. It was noted that the findings were common, not of concern, and did not require any corrective actions. Mr. Gillette provided an overview of the single audit report (Report on Requirements for Federal Awards), which is required by the federal government for entities that receive over a certain number of dollars in federal funds. He reported no finding in the single audit.

### **Office of the Internal Performance Auditor (OIPA) Activity Status Update**

Time Started: 5:05 pm

Staff: Janise Hansen – Senior Internal Auditor

Staff provided an update from the Office of the Internal Performance Auditor (OIPA), including noting the audits currently in progress. Staff shared that auditing departments are required to be peer-reviewed and that the department will wait one or two more years for their first peer review. It was noted that a modified statement will be added to each audit report until the peer-review is completed.

**Proposed Audit Plan for the 2021-2022 Year**

Time Started: 5:12 pm\*

Staff: Janise Hansen – Senior Internal Auditor; Nolberto Delgadillo – Chief Financial Officer

Staff provided an overview of the audit plan proposal summary. There was discussion regarding the audit plan timeline and how many audits should be added to the plan for fiscal year 22. It was decided that one audit topic would be added to the plan. There was discussion regarding whether the audit plan should be set in the summer or fall of each year. It was decided that the committee would stay on the current schedule and continue to make audit plan decisions in the fall.

Staff highlighted the audit topic options that could begin at any time. There was discussion regarding each potential audit topic, including an audit of English as a Second Language Programs (ESL), the Student Investment Funds (SIA), Community Based Organization School Programs Funding, and Career and Technical Education (CTE) offerings. There was a request to review the current Career and Technical Education (CTE) offerings at a full Board work session. Staff highlighted the remaining potential audit topics. There was discussion regarding the potential of an audit of unrepresented employee compensation and benefits. There was discussion regarding which audit topic to add. The District Student Council (DSC) representatives shared ideas for potential audit topics.

It was noted that the secretary of the state follow-up audit has been drafted and is forthcoming with staff response.


The Committee referred the addition of an English as a Second Language (ESL) Programming Audit to the Audit Plan for the 2022 Fiscal Year to the full Board for consideration.

*\*The live stream was down between 5:15 – 5:19 pm. No business was discussed during this time.*

**Adjourn**

Committee Chair Amy Kohnstamm adjourned the meeting at 6:06 pm.

Submitted by:

  
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Kara Bradshaw, Executive Assistant  
PPS Board of Education