



**CCSD BOE Audit Committee
District Office
Meeting Minutes**

9/20/2023

6:00 pm

Present:

Jim Creagan

Christian Brunelli

Nina Ross

Terry Dade

Harvey Sotland

Doug Zimmerman (EFPR)

Jeffrey Jones (EFPR)

1. Call to order at 6:00pm
2. Presentation from EFPR on draft external audit report via google meet, followed by Q&A from committee members.
3. A vote was taken by the committee to recommend adoption of draft external audit (fiscal period 7/1/22 – 6/30/23) as final by the full BOE at 10/2/23 meeting after presentation from EFPR at same meeting to full BOE. The vote was unanimous in favor of recommending approval of report.
4. Discussion of internal audit report (dated 6/26/23) and associated corrective action plan (dated 8/1/23).
5. A vote was taken to recommend accepting the internal audit and associated corrective action plan to the full BOE. The vote was unanimous in favor of recommending.
6. There was a discussion on internal audit timing and funding. The current budget allows for one area to be audited each year. Since there are areas that will always be classified as high risk due to the volume and/or dollar amount of transactions those areas are always picked for the internal audit. Adding the budget to audit a second area would add the opportunity to audit medium or low risk areas on a rotation basis. Harvey Sotland will get a quote from Nugent & Hausler to add a second area. On timing it was discussed to potentially move the internal audit earlier than June so that the report could be compiled and reviewed by the audit committee before the end of the fiscal year on June 30.
7. Adjournment 8:00pm