

BOARD OF EDUCATION OF BALTIMORE COUNTY
AUDIT COMMITTEE
Education Transparency Act Description

October 20, 2020, Meeting

The following is a full and accurate description of the final actions taken at the meeting and are provided in accordance with the Education Transparency Act, Md. Ed. Code Ann. §3-2B-09(b)(3). If there is a discrepancy between the video and this description, the video, which constitutes the official minutes of the meeting, shall control. The video/audio recordings of the Board of Education are the official record of the meetings and can be viewed at <https://vimeo.com/470590466>.

The Audit Committee of the Board of Education of Baltimore County met virtually on Tuesday, October 20, 2020, and, in the presence of a quorum, was called to order at 4:30 p.m. The following Committee members were present: Ms. Lily Rowe, Chair; Ms. Kathleen Causey, Vice Chair; and Mr. Russell Kuehn.

Ms. Moalie Jose arrived at 5:04 p.m. and left the meeting at 5:15 p.m.

The following staff members and guests were present: Ms. Andrea Barr, Ms. Debra Stevens, Mr. Keith Fletcher, Ms. Andrea Manna, Dr. Brian Scriven, Ms. Barbara Burnopp, Mr. George Sarris, and Ms. Cheri King, Signing Director, Clifton, Larson, Allen.

The following items were discussed by the committee:

REPORTS

1. Comprehensive Annual Financial Report

Mr. Sarris and Ms. King provided an update of the Comprehensive Annual Financial Report. The report is still in draft format and will be presented to the full Board in November 2020. Ms. King noted that the work on the Single Audit is delayed because the federal government has not provided a compliance supplement for the Elementary and Secondary School Emergency Relief Fund (ESSER) grant.

2. FY 21 Office of Internal Audit Quarterly Update

Ms. Barr, Ms. Stevens, Mr. Fletcher, and Ms. Manna updated the committee on the activity of the Office of Internal Audit for quarter one of FY 21.

UNFINISHED BUSINESS

1. Charters: Audit Committee and Internal Audit

The Board discussed the draft Audit Committee Charter and Internal Audit Charter. This item wasn't completed and will remain on the agenda as unfinished business.

NEW BUSINESS

1. Quarterly Full Board Audit Committee Discussion

Ms. Rowe discussed initiating quarterly meetings with the Board and the Office of Internal Audit to provide reports and information.

On the motion of Ms. Causey, seconded by Mr. Kuehn, the committee approved “the committee chair to facilitate quarterly meetings for the purpose of the Office of Internal Audit to report to the full Board.”

Board Member	Favor	Against	Abstained/Did Not Vote	Absent
Lily Rowe	X			
Kathleen Causey	X			
Moalie Jose				X
Russell Kuehn	X			

Upon the motion of Mr. Kuehn, seconded by Ms. Causey, the Committee adjourned the meeting at 6:22 p.m.

Board Member	Favor	Against	Abstained/Did Not Vote	Absent
Lily Rowe	X			
Kathleen Causey	X			
Moalie Jose				X
Russell Kuehn	X			

Submitting for posting on the Web site October 22, 2020.