



# Audit Committee Meeting

Atlanta Board of Education Committee Meeting Summary

3-15-18

Jason F. Esteves, Board Chair · Eshè P. Collins, Board Vice-Chair · Meria J. Carstarphen, Ed.D., Superintendent  
Pierre Gaither, Interim Board Executive Administrator



MEETING CALLED TO ORDER AT 2:08 AM BY LESLIE GRANT COMMITTEE CHAIR

WELCOME AND INTRODUCTIONS

## Committee Attendance

### COMMITTEE MEMBERS PRESENT

Leslie Grant, *Committee Chair*  
Eshè Collins, *Committee Member*  
Michelle Olympiadis, *Committee Member*  
Dave King, *Community Advisor*  
Leslie Ward, *Community Advisor*  
Brian Hawkins, *Appointee*

Pierre Gaither, *Interim Executive Administrator*  
David Jernigan, *Deputy Superintendent*  
Erica Long, *Special Assistant to the Superintendent*  
Tanisha Oliver, *Executive Director of Finance*  
Doug Moses, *Mauldin and Jenkins*  
Tim Lyons, *Mauldin and Jenkins*

### COMMITTEE MEMBER(S) ABSENT

Michelle Newcomb, Adrienne White

### APPROVAL OF AGENDA

*It was moved by Eshè Collins and seconded by Leslie Grant to approve the agenda.*

*Voting Results: Motion Carried*

### DISCUSSION ITEMS

#### **Comprehensive Annual Financial Report (CAFR) FY2017/ SPLOST Performance Audit 2017**

- *PowerPoint Presentation was shared with committee members. Presentation is shared on the website.*
- *Mauldin and Jenkins offered 1 to 1 session with committee members to go over the CAFR.*
- *Committee members would like to see an aggregate of transitions under \$25K, and not just over \$25K.*

#### **Community Advisors - Candidate for Consideration**

- *Board Member Grant explained the role of Community Audit Advisors. There is a need to have at least 3 Community Auditors on rolling terms to serve on the committee.*



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- *Dave King recommended Brian Hawkins to serve on the committee. He is a Certified Public Accountant with UHY Consulting Advisors.*
- *Brian Hawkins' resume was shared with the committee member prior to the meeting.*

*It was moved by Michelle Olympiadis and seconded by Eshè Collins to appoint Brian Hawkins to the Audit Committee as a Community Advisor.*

**Voting Results: Motion Carried**

## **Office of Internal Compliance Status Update**

- *PowerPoint Presentation was shared with the committee. Presentation is shared on the website.*
- *The Office of Internal Compliance was scheduled to complete 19 school audits. 13 Audits are completed and on target to complete the remaining 6 by the end of the school year.*
- *Completed 6 Investigation in the following areas: testing irregularities, unaccounted funds, misuse of funds, unethical behavior. Currently, there are 2 investigations in progress.*

## **Office of Internal Compliance Budget Request FY2019**

- *Committee members received a copy of the budget request prior to the meeting.*
- *Instead of hiring another Lead Auditor, it is recommended to move funds to Professional Services.*
- *A position is posted for an administrative assistant.*
- *There is a need to upgrade the Ethics Hotline to receive complaints. There is an increase in price.*
- *There is a need for a Quality Assessment Review – this is a peer review of the audit department.*

## **Audit Committee Priorities/Opportunities for Growth**

- *Board Member Grant would like for the committee to prioritize the expectations audit functions.*
- *A growth chart was shared with the committee. The goal is to move up to the Internal Compliance function to a "Trusted Advisor". Currently, the department is in the "Minimum Contributor/Problem Finder" Phase.*
- *Connie Brown asked the committee to provide her with a list of their priorities.*

## **OTHER BUSINESS**

- *Board Member Grant thanked the Finance Team for their work on the CAFR.*
- *The next meeting will take place on April 19, 2018 at 2:00 PM*

## **ADJOURNMENT AT 3:26 PM**

- I. *It was moved by Michelle Olympiadis and seconded by Eshè Collins to adjourn the meeting.*

**Voting Result: Motion Carried**



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