Audit and Risk Management Advisory Committee
Jefferson County Public Schools
VanHoose Education Center
August 29, 2018 Minutes
(approved by the ARMAC Committee, 9/25/2018)

Attendance: Members Present: Chairperson James Rose, Vice Chairperson Rhonda Mitchell, Member Keith Davis; Public Present: Lois Adams-Rodgers, Jodell Renn via teleconference, Vickie Phillips via teleconference; JCPS Staff Present: Amy Dennes, Dena Dossett., and Jim Tencza (contracted CAE) via teleconference.

Committee Objectives: Mr. Rose opened the meeting by stating the committee's objectives which include the following:

- Execute with Charter as approved by the BOE to include review of the internal audit, external audit, risk management, and compliance functions;
- Assist Dr. Pollio with key initiatives regarding review and oversight of successful implementation of State Audit recommendations, implementation Vision 2020 action items, and implementation of the equity policy.

Charter Review: Mr. Rose briefly reviewed the Charter with participants.

State Audits: Mr. Rose then outlined the focus of the day's meeting as discussion on the Corrective Action Plans (CAPs) for three areas required by Kentucky Department of Education (KDE): **Career Technical Education** (CTE); **Individuals with Disabilities Education Act** (IDEA), also known as Exceptional Child Education, or ECE, and **Safe Crisis Management** (SCM), also known as seclusion and restraint. These CAPS were developed in the Fall of 2017 with input from KDE.

Amy Dennes and Dena Dossett then reviewed with the committee the presentation that was given at the August 28th Board of Education meeting. Participants interjected questions and discussion throughout the presentation. As the Committee matures, the participants hope to be able to support the Cabinet's review of materials in advance of BOE meetings.

The committee discussed the findings for each of the three areas, and then discussed common strategies for improvement:

- Create written procedures and protocols
- Provide enhanced professional development opportunities to improve staff understanding
- Develop follow-up processes for which to check on implementation and data analysis and reporting fidelity
- Provide individual support to schools based on data analysis
- Continue to collaborate with KDE for technical assistance

The committee also discussed strategies that were specific to the each of the three areas. In addition, committee members discussed topics that should be covered in future meetings. Topics included:

- Consider how we know when a task is truly complete; what does success look like?

- Reach out to Great City Schools to get ideas from like districts –particularly around Special Education
- Explore technology solutions particularly for compliance tasks

The committee generally felt that management was undertaking appropriate efforts to address the recommendations from the three audits but looks forward to reviewing again after completion of negotiations with the state on the comprehensive management review.

Regarding the comprehensive management review that was just being completed and the basis of the state takeover discussions, Committee members went over the timeline of the audits including the overall management review, from the start of the Management Review in August 2016 to the present. In April 2018, JCPS received a more comprehensive report that was broader, which totaled 58 findings and was the basis for the settlement. As part of settlement JCPS has 15 days to get with KDE and file a modified corrective action plan (CAP). Ms. Dennes pointed out that JCPS has worked with KDE throughout this process to develop the CAPs. The Committee will review those recommendations at a later day when they are finalized.

Internal Audit Plan: Having completed discussion of the main agenda items, Mr. Rose noted that he had briefly reviewed the Internal Audit plan with Mr. Tencza – contracted CAE - and Ms. Renn – incoming CAE. The audit plan addresses a number of risks but includes a large block of unscheduled hours with the understanding that Ms. Renn will be undertaking a comprehensive risk assessment in the Fall. The Committee will meet with Ms. Renn to discuss the plan for the risk assessment in advance and the results and updated audit plan.

Future Meetings: The Committee members discussed the topics for the next meetings which shall occur monthly for the time being as the Committee gets up to speed on JCPS risks. Those topics will be the state audit recommendations, JCPS Vision 2020 Action Items, Equity Policy and Internal Audit plan.

Mr. Rose asked for suggestions regarding future meetings. Participants noted their desire to continue the open back and forth versus presentation format. Cabinet members expressed their appreciation for the feedback and additional expertise the Committee members brought to the discussion.

The meeting adjourned at 4 p.m.

ACTION ITEMS AND FUTURE MEETING TOPICS

Date.Item	Topic Category	Ask	Accountability	Action Item	Meeting Topic	ARMAC Target for Review
8-18.1	Compliance	Return with thoughts on comprehensive compliance tracking for efficiency and effectiveness. Do we have process and systems so that compliance is embedded in processes?	Amy Dennes	X	X	10.18

Date.Item	Topic Category	Ask	Accountability	Action Item	Meeting Topic	ARMAC Target for Review
8-18.2	Communication	Discuss overall internal and external communications processes. Focus on internal communications with JCPS staff, culture building objectives.	TBD		X	TBD
8-18.3	Graduation Requirements	Discuss more in-depth definitions for college or career readiness, certificate programs, and measure/metrics of success.	TBD		X	TBD
8-18.4	Internal Audit Risk Assessment	Discuss with new CAE the risk assessment process. Discuss overall ERM process for JCPS.	Jodell Renn, Amy Dennes	X	X	9.18
8-18.5	Internal Audit Updated Plan	Review updated Internal Audit plan, CAE's ongoing monitoring and engagement with Cabinet, overall IA function staffing.	Jodell Renn	X	X	11.18
8-18.6	Review updated State Audit Recommendations	Discuss and assess management's plans to address issues, underlying root cause of issues, sustainability of actions.	Amy Dennes	X	X	10.18
8-18.7	Discuss Vision 2020 Action Items	Discuss actions items and Vision 2020 strategy to include metrics and measures of success, cause and effect to overall career and college readiness goals.	Dena Dossett		X	9.18
8-18.8	Equity Policy	Discuss equity policy implementation plans, how plans and measures of success will be identified and tracked.	TBD		X	11.18