Audit and Risk Management Advisory Committee
Jefferson County Public Schools
August 25, 2021
First Floor Conference Room

ARMAC Members Present: Chairperson James Rose, Co-Chairperson Rhonda Mitchell, Dr. Sarah Moyer, and Pedro Bryant

Public Present: None

JCPS Staff Present: Dr. Pollio, Amy Dennes, Kevin Brown, Kermit Belcher, Cordelia Hardin, Ken Willem, Jonathan Lowe, Jodell Renn and Shari Mattingly

Board Members Present: none

Public Present: none

Mr. Rose called the meeting of the Audit and Risk Management Advisory Committee (ARMAC) to order at 2:05 pm. A quorum was present.

Approval of Minutes

Ms. Rhonda Mitchell made a motion to accept the minutes of the June 23, 2021 meeting, which was made by Dr. Moyer and seconded by Mr. Bryant. The minutes were approved by a unanimous voice vote.

Introductory Comments

Mr. Rose asked if there was any follow up from KDE on the facility planning comments noted during the previous meeting, regarding some regulations and exceptions currently in place. Ms. Biasiolli will be contacted for that feedback.

Future State – Technology – Kermit Belcher, Chief Information Officer

Mr. Belcher discussed how the district's digital transformation will address the problem of the access gap for all JCPS students. Dr. Pollio has asked for a national model and a draft of the plan was presented. Currently, there is shared ownership of technology used by students between the district, school and the student/family. Any breakdown with one of these three disrupts the student's access. The district has made a significant change over the past two years, however there is not a shared responsibility model in place. The plan presented would have every student receive a device and keep it long term. If the device is ever in need of repairs, the district would provide that service. If there were malicious damage to a device, the student's access could be restricted to at school use only; they would not be allowed to take the device home. Funding hasn't been addressed yet, and it is not clear how school budgets may be impacted if technology is centralized when each student has a device and internet access.

Centralizing and purchasing in bulk can leverage better buying power. A four-year replacement cycle for Chromebooks (priced at $300 to $400 each) is being considered with internet access being the greatest challenge. On premise access funding has been increased (the district has invested $24M since 2019), but it's the "last mile" beyond the student's school day that is difficult. Twelve thousand hotspots were

purchased during the pandemic; we have never been an internet provider previously. The Chromebooks would be internet-capable LTE (wifi) enabled devices with a SIM card, and cellar service would be needed. We cannot accept that some students have internet access and others do not. If all students were equipped with a device and internet access it would be a game changer. The blended learning model depends on basic technology needs being met in all schools for all students.

Software is another area that is being looked at, and the district is trying to vet all software to ensure it meets educational and security needs, as there are currently multiple vendors. Teaching and Learning has a list of 25 recommended software programs, but schools can choose and purchase their own. Additionally, IT is working with Ms. Renn and Internal Audit to develop and provide an evidence-based system of documentation to better understand and improve cybersecurity risk. Twenty-five technology policies have been approved by the Board, which follow the NIST framework. Further discussion of cybersecurity during the meeting is privileged information and no details are provided.

Ms. Mitchell asked if it is cheaper to have a regular Chromebook and hotspots for households with multiple children as opposed to wifi enabled Chromebooks.

FY 2021 Internal Audit Update and FY 2022 Annual Audit Plan – Jodell Renn, Director, Internal Audit

Ms. Renn presented the FY 2021 IA update along with the FY 2022 annual audit plan. The previous plan was for the timeline of November 1st through October 31st. The timeline for the new plan is October 1st through November 30th. She has completed her one-on-one meetings with Board members and Cabinets leaders.

Update on Return to School – Amy Dennes, Chief of Staff

Last year, guiding principles were developed and are the basis for many decisions that have been made this year. Regarding COVID, JCPS follows CDC guidelines to the extent practicable, along with finding and sharing models of good behaviors. If a student tests positive, classrooms are not closed while an investigation is conducted. Only those that were within three feet of the ill person and are unvaccinated are quarantined. There is also contact tracing that is conducted which would involve the school bus and lunchroom when students are diagnosed. Keeping students in pods is a way schools are working to limit contact. Each school has a Healthy at School officer who works with a nurse to conduct contact tracing. If a student is identified as being positive for the virus a letter is sent to every student's home. However, due to HIPPA regulations, the positive student is not identified. CDC guidance lays out how quarantining is handled.

Testing and vaccines are being offered to students, their families, and staff, and is conducted by an outside agency. Drive thru testing is also available, and JCPS is looking into expanding to the weekend. Symptomatic students whose parents don't want them tested are sent home; families cannot be forced to test their children. This is a lot of new work that the district has had to take on, and there is now a COVID-19 dashboard on the JCPS website that tracks and reports each schools' status. Mr. Rose requested a trendline which Ms. Dennes will provide.

Update on Stimulus Spending – Cordelia Hardin, Chief Financial Officer

Working with Dr. Dena Dossett's group, Finance developed Investment Process 2.0. A contingency budget code was given to schools to use over the next two years to address learning loss and social distancing expenditures. The school budget request explains how the funds will be used and the expected results. It is reviewed by the Assistant Superintendent before being sent to Ms. Hardin, who notifies the principal if approved. Currently a lot of the requests consist of extended learning time and

the associated staff needed. Some is for external learning time, either before and/or after school. The request then goes to the Budget Office to set-up the funds. If a school is requesting an item, there is an additional review of the request to ensure that what has been requested is ordered. It then goes through the same process with the Budget Office. No funds are provided up front, it is a reimbursement through ESSR3. Of all the $604M funding awarded, the district has only received $40M. Again, documentation must be submitted for reimbursement. Technology has been given $40M, of which $28M is for Chromebooks, all for schools. Academic Services receives funding for virtual learning, which goes through Ms. Hardin and Dr. Pollio for approval. Schools received $80M (ESSR III ARP) with two years to spend it. Documentation in the electronic system will ensure that the district is prepared for any future audit that may be conducted.

New Business

Mr. Rose asked that committee members identify and propose potential candidates to fill the seat vacated by Dr. Keith Davis. He would like to discuss during the next meeting.

Adjournment

Mr. Bryant made a motion to adjourn the meeting; Ms. Mitchell seconded the motion. The meeting adjourned at 3:55 pm.