

Audit Committee Meeting
Thursday, March 5, 2026 5:00 PM

Dr. Matthew Prophet Education Center - Board
Auditorium
501 N. Dixon St
Portland, OR 97227

Agenda

1. Call to Order / Introduction
2. Public Comment - 5 two-minute spots *To sign-up for public comment email*
PublicComment@pps.net or call the Board Office @ 503-916-3741.
3. Status of the implementation of the Hardship Petition Transfer Audit recommendations
4. Status of the implementation of the Contracts Audit recommendations
5. Discussion and recommendation to approve the 2026/2027 budget for the Office of Internal Performance Audit
6. Status Update on Approved Audits and Discussion of Proposed Audit Plan
7. Status update on the 2025-2026 Audit Committee Work Plan and Proposed Meeting Agenda
8. Other Business and Future Agenda Items
9. Adjourn

HPT Audit
Implementation Plan

Signature Approvals	Date Approved
Judy Brennan, Director of the Enrollment and Transfer Center Margaret Calvert, Asst Sup-School Imprv & Modern • Operations Superintendent - or - designee	

HPT Audit Recommendations				Implementation Plan			Status Updates	
#	Abbreviated Recommendation	Response	Responsible Administrator / Manager	Implementation Plan (Specific steps to be implemented)	Anticipated date implementation will be complete (generally expected within 6 months)	Comments	Status update as of 6/20/2024	Status update as of 3/5/2025
1	We recommend the ETC strengthen its internal control structure to ensure HPT requests are approved or denied in alignment with the school district's policy and administrative directive.	Agree	Judy Brennan, Director of ETC	Update the transfer policy and administrative directive to delineate HPT from Open Enrollment. Train school enrollment staff on policy/AD changes	December 31, 2023	Policy and AD changes approved in December 2023. Trainings held November 2023-March 2024	In progress	Confirmed
2	We recommend the ETC strengthen its internal control structure to ensure adequate documentation to support HPT requests is retained in alignment with state and federal record retention requirements for educational records.	Agree	Judy Brennan, Director of ETC	Consult with the school district's legal council and/or Records Management to ensure ETC has a clear understanding of what transfer related documents have record retention requirements.	August 31, 2024	The initial response was that current practices are compliant with records retention requirements. On June 11, 2024, ETC was notified of additional compliance requirements for transfer-related correspondence and documentation. We will work with the records manager to establish any additional procedures needed to ensure compliance.	Outstanding	Confirmed
3	We recommend the ETC establish and implement internal controls that will ensure determination of available space is on a standard set of criteria.	Agree	Judy Brennan, Director of ETC	Modify procedures to so that all transfer requests that qualify as extenuating circumstances are approved or waitlisted following a standard set of procedures. Consult with staff in OSP, RAA, OTIS and MLL to explore options for standard reporting of actual/forecast class sizes for transfer consideration.	February 1, 2024	All 2024-25 Hardship petition transfer requests that qualify as extenuating circumstances are approved or waitlisted following a standard set of procedures through the new Synergy lottery software. No extenuating circumstances are denied due to lack of space at the requested school. Consultations to establish new class-size reporting for transfer considerations are ongoing, and require significant time and commitment from other departments.	Outstanding	In Progress

4	We recommend the ETC strengthen its internal control structure to ensure compliance with policies and procedures applicable to HPT requests.	Agree	Judy Brennan, Director of ETC	Perform an annual review of the Administrative Directive (4.10.054-AD) and the ETC website to ensure they reflect current practices. When appropriate, request edits to the Administrative Directive (4.10.054-AD), and/or add clarification information on the ETC website.	October 31, 2023	Annual Administrative Directive and website review will occur annually by July 31. Recommended changes will be implemented by October 31 each year.	In progress	Confirmed
5	We recommend the ETC strengthen HPT data collection processes and procedures to ensure data is accurate, complete, to ensure equitable processes and decision-making and to identify areas of improvement in neighborhood schools.	Agree	Judy Brennan, Director of ETC	Provide reports of annual hardship petition requests and reasons to principals and OSP leaders annually	November 30, 2023	Petition analysis queries were delayed due to implementation of new Synergy transfer software. ETC is on-target to release reports to school stakeholders by November 30, 2024.	Outstanding	In Progress

RESJ Community Partner Services Evaluation Framework

In June of 2020, the Portland Public Schools' (PPS) Office of Internal Performance Audit issued the Contracts Audit – Contract Management of Personal Services Contract. The audit focused on the management of personal service contracts for direct student services. The Racial Equity and Social Justice (RESJ) department manages the majority of contracts that fall into this category and as a result, have been asked to take the lead in the development of the Implementation Plan to address the recommendations included in the audit.

The purpose of the below information is to provide the Audit Committee with an update of progress towards implementation of the following outstanding recommendations.:

- Recommendation 3b - Utilize the Board Cover Memo to create a template for Contract Managers to document the review and evaluation of all contracts.
- Recommendation 3c- Require the review and evaluation be reviewed and approved by the Contract Manager's supervisor and submitted to the Purchasing and Contracting department for record keeping.

This proposal will outline potential shifts in the personnel services evaluation structure for the RESJ Community Partners to be implemented during the 2026-2027 school year.

Current Evaluation Process

Currently, the Community Partner Services Evaluation process consists of four (4) components: (1) Service Provision, (2) Provider Quarterly Reports, (3) Building Leader Feedback, and (4) Partner Impact Assessment. Together, these components provide the RESJ department with critical information about what is working well, what can be improved or strengthened, and if contractual agreements for service provision should continue, discontinue, or be revised.

RESJ Community Partner Services Evaluation Framework

Below we outline the current structure with recommendations to continue, discontinue, or modify.

Component	Description	Continue?
Service Provision	Service provision is documented in two ways: (1) partners provide the lists of students and/or families with whom they work each quarter, including total hours of service, and (2) RESJ department staff members hold site visits to observe partners in action as services are provided.	Yes
Quarterly Narrative Reports	Each quarter, in addition to hours of service, each partner interviews students and/or families and provides narrative (qualitative) feedback into the nature and personal impact of their provided services.	Yes
Building Leader Feedback	Building leader feedback is gathered through two primary mechanisms: (1) an annual Community Partner Building Leader Feedback Form, and (2) ad hoc feedback between building leaders and RESJ department staff throughout the school year.	Yes
Partner Impact Assessment	As a part of their contractual scopes of work, partners draft SMART goals aligned with the PPS Theory of Action and District Academic Improvement Plan. Goals are written to impact the following academic areas: attendance, reading and/or mathematics performance, student behavior, and graduation, as appropriate.	Yes*

**Note: Recommendation is to continue impact assessments with modifications*

RESJ Community Partner Services Evaluation Framework

Proposed Evaluation Shift

Below is the proposed evaluation framework with recommended modifications to the Partner Impact Assessment section. As noted, the sole shift is in the measures used to assess partner impacts. When reviewing the research-based strategies that partners employ (see Appendix A) and the services that they provide, staff have determined that measures that assess partner impact based on services to students and families should be more aligned to the strategy areas. A description of each proposed evaluation component is included below along with the lingering questions that each component addresses and/or answers.

The RESJ department has begun the process of building the tools and measures necessary to document the annual performance evaluation and will be modifying the contracts review template to ensure all required evaluation components of the annual performance evaluation will be included in the contracts review template.

The RESJ department anticipates the above noted processes and procedures will be fully implemented beginning the 2026-2027 school year, meaning the contracts signed for the 2026/2027 school year (typically in June of each year) will be evaluated with the updated contracts review template. To demonstrate the full implementation of the above noted recommendations, the completed annual performance evaluation of the 2026-2027 contracts will be provided to the Office of Internal Performance Audit for confirmation of implementation by June 15 of 2027. Contracts for the 2027-2028 school year will not be signed by PPS management until this evaluation is completed.

For the current contract cycle (2025-2026 school year), contracts will be evaluated using the current evaluation framework, which consists of the four (4) previously mentioned components: (1) Service Provision, (2) Provider Quarterly Reports, (3) Building Leader Feedback, and (4) Partner Impact Assessment.

RESJ Community Partner Services Evaluation Framework

Component	Description	Question(s) Addressed/Answered
Service Provision	Service provision is documented in two ways: (1) partners provide the lists of students and/or families with whom they work each quarter, including total hours of service, and (2) RESJ department staff members hold site visits to observe partners in action as services are provided.	Were services provided as outlined in the scope of work and per the contractual agreement? How many students and/or families were supported? Over how many hours?
Quarterly Narrative Reports	Each quarter, in addition to hours of service, each partner interviews students and/or families and provides narrative (qualitative) feedback into the nature and personal impact of their provided services.	What are students and families verbally reporting as the impact of the support provided by partners?
Building Leader Feedback	Building leader feedback is gathered through two primary mechanisms: (1) an annual Community Partner Building Leader Feedback Form, and (2) ad hoc feedback sessions between building leaders and RESJ department staff throughout the school year.	How satisfied are building leaders with the partners in their schools and the work that the partners perform?
Partner Impact Assessment	As a part of their contractual scopes of work, partners draft annual goals aligned to the strategy(ies) that partners employ to support students. Goals will be written to impact areas such as, but not limited to: students' sense of belonging, students' connection with a trusted adult, family engagement with school, family's ability to advocate for self and student, family's	To what extent has partner support and involvement resulted in increases in the strategy-aligned, identified measures (e.g., engagement, self-determination, self-advocacy, etc.) as reported by students and families?

RESJ Community Partner Services Evaluation Framework

Component	Description	Question(s) Addressed/Answered
	school event participation, etc*. Impact areas such as these are more appropriately aligned to the strategies and supports that partners offer.	

** Note: Aligned measures will be co-designed by the research and evaluation staff with input from partners during the spring.*

RESJ Community Partner Services Evaluation Framework

Appendix A. PPS Racial Equity Partnership Strategies

Strategy	Definition	Grades
#1 Culturally Specific Family Engagement	Family engagement is designed to reduce or eliminate institutional barriers for families of color to advocate for the needs of their students.	PK-5
#2 Wraparound Services	Provision of culturally specific and culturally responsive services to support student academic and social success. This includes case management, academic tutoring/support, service referral, student groups, and progress monitoring. Wraparound services have a comprehensive approach to meeting the needs of students.	Grade 8 + High School
#3 Leadership Development & Mentoring	Services are designed to provide positive relationship development and support to students to reduce disproportionate discipline rates and increase attendance and a sense of belonging at school for students of color. This includes providing positive and diverse adult relationships that are reflective of students' culture and identity.	Middle School + Grade 9
#4 Extended Learning & Enrichment	Programming provides safe, structured and engaging activities to enhance and expand the learning of students outside of school hours. This includes after school programming and enrichment activities. Enrichment activities provide opportunities for students to pursue learning in their own areas of interest and strengths. Research has shown that students engaged in these activities can lead to increased academic performance and attendance.	Middle School
#5 Positive Cultural Identity Development & Student Advocacy	Programming provides participating youth with exposure and opportunity to engage in activities that empower them to embrace a confident and positive cultural identity while preserving and sharing cultural heritages and traditions amongst their peers. Activities provide opportunities for students to learn and practice new methods of self-expression in a safe and culturally affirming environment.	Middle School

Office of Internal Performance Audit

Budget Benchmarking Data

Janise Hansen, CIA
Portland Public Schools
Sr. Internal Performance Auditor Office of
Internal Performance Audit



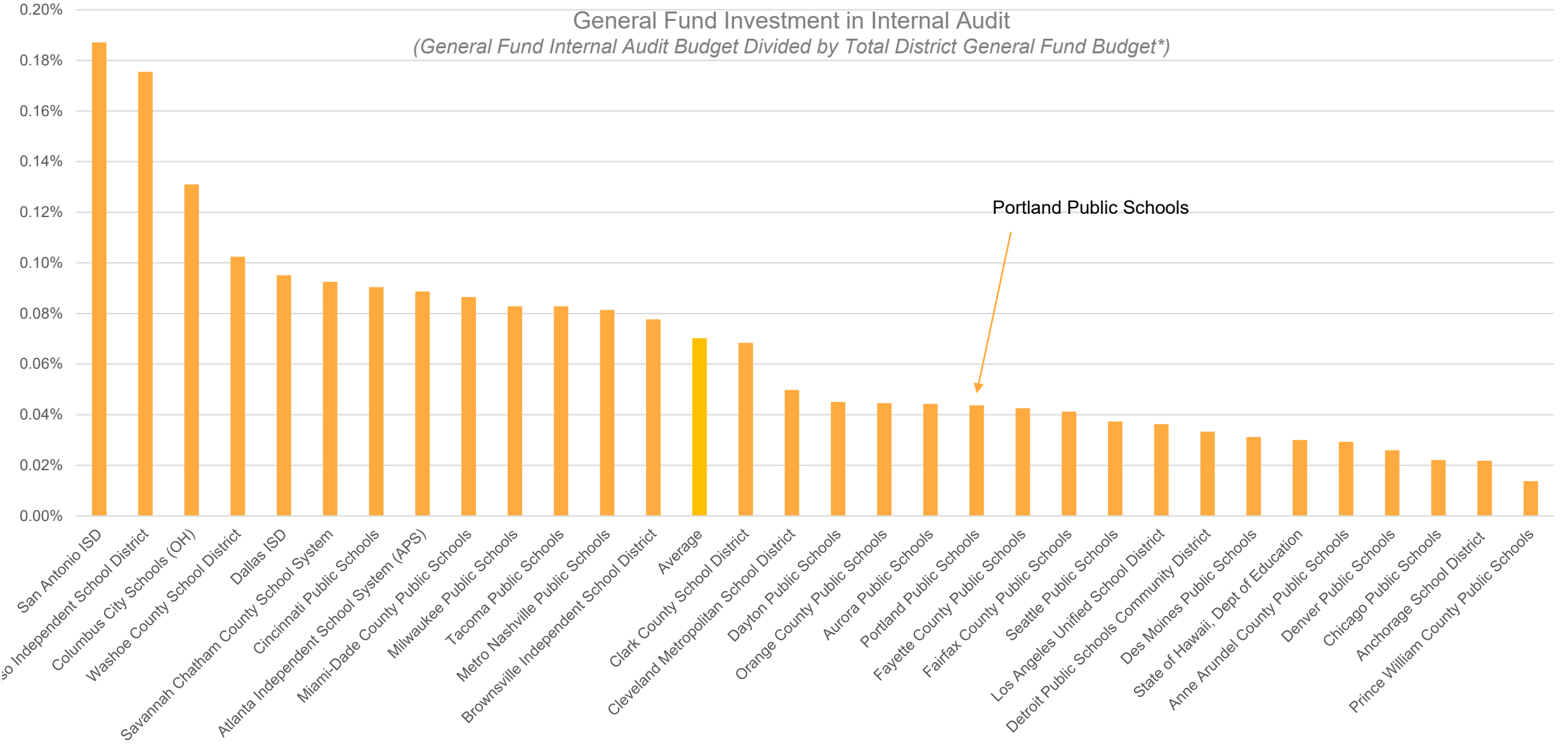
PORTLAND

Public Schools

March 5, 2026

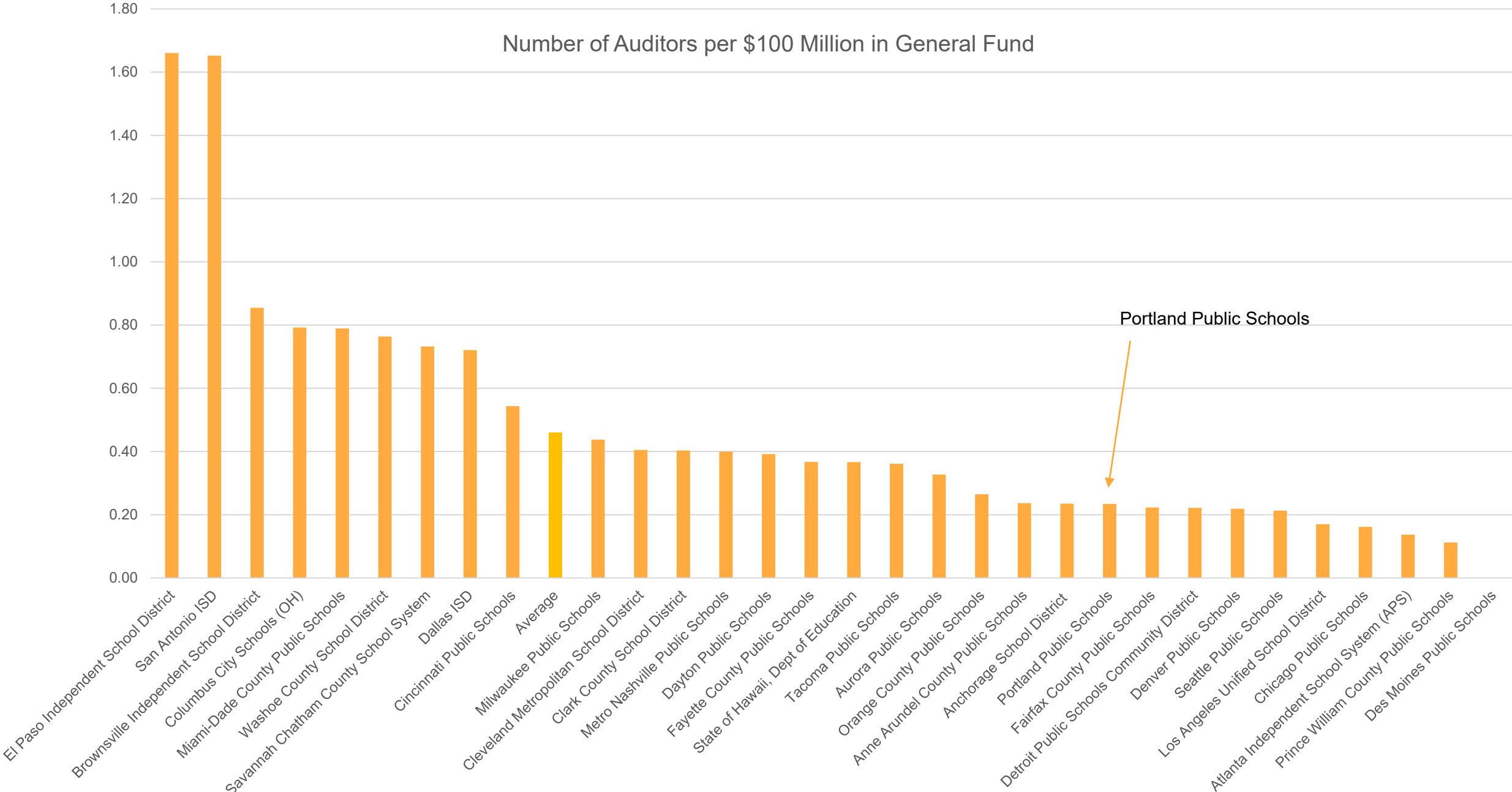
General Fund Investment in Internal Audit

(General Fund Internal Audit Budget Divided by Total District General Fund Budget)*



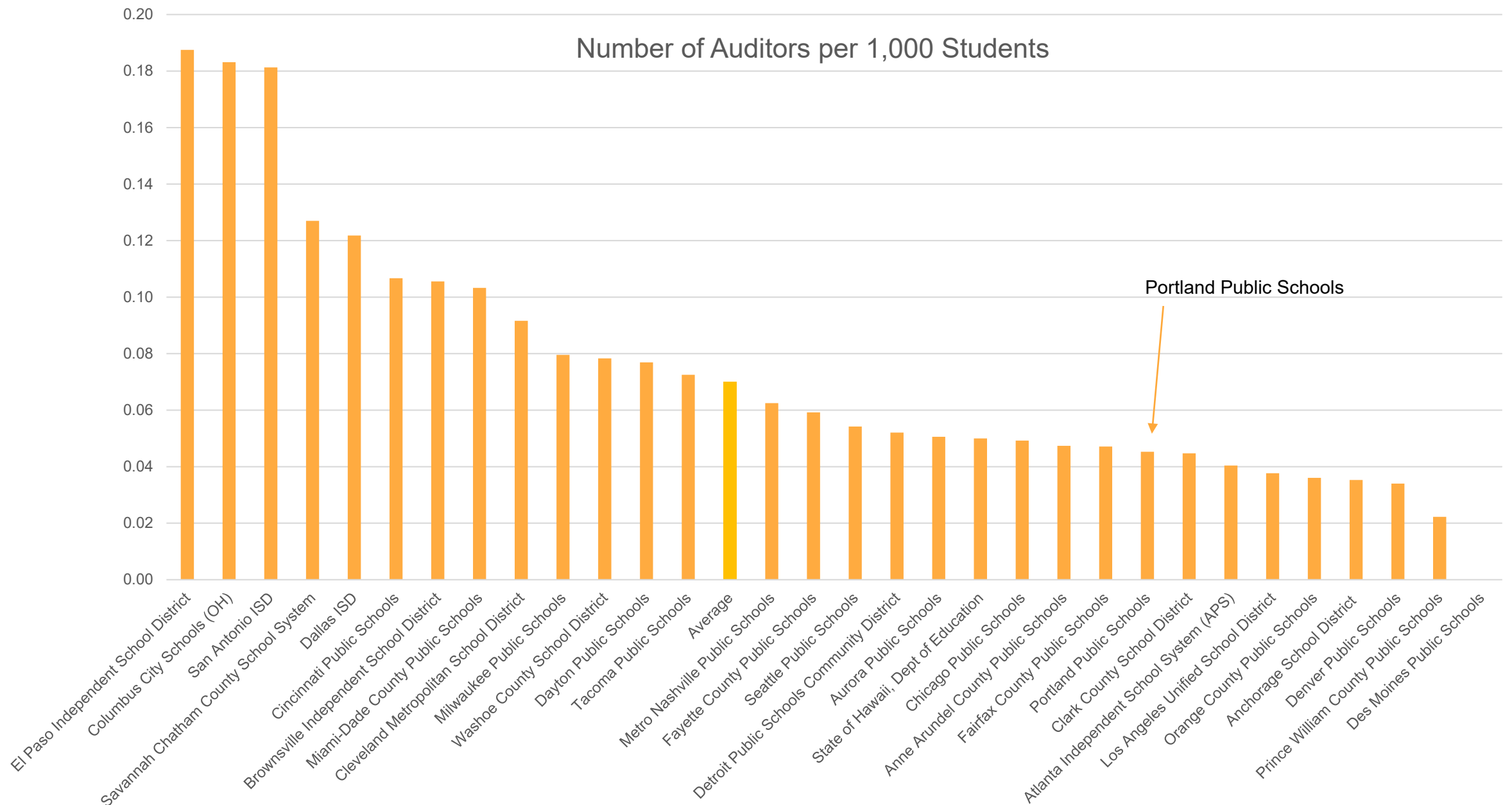
NOTE: Data included in this presentation was self reported from 31 school district's as of January 28, 2025

Number of Auditors per \$100 Million in General Fund



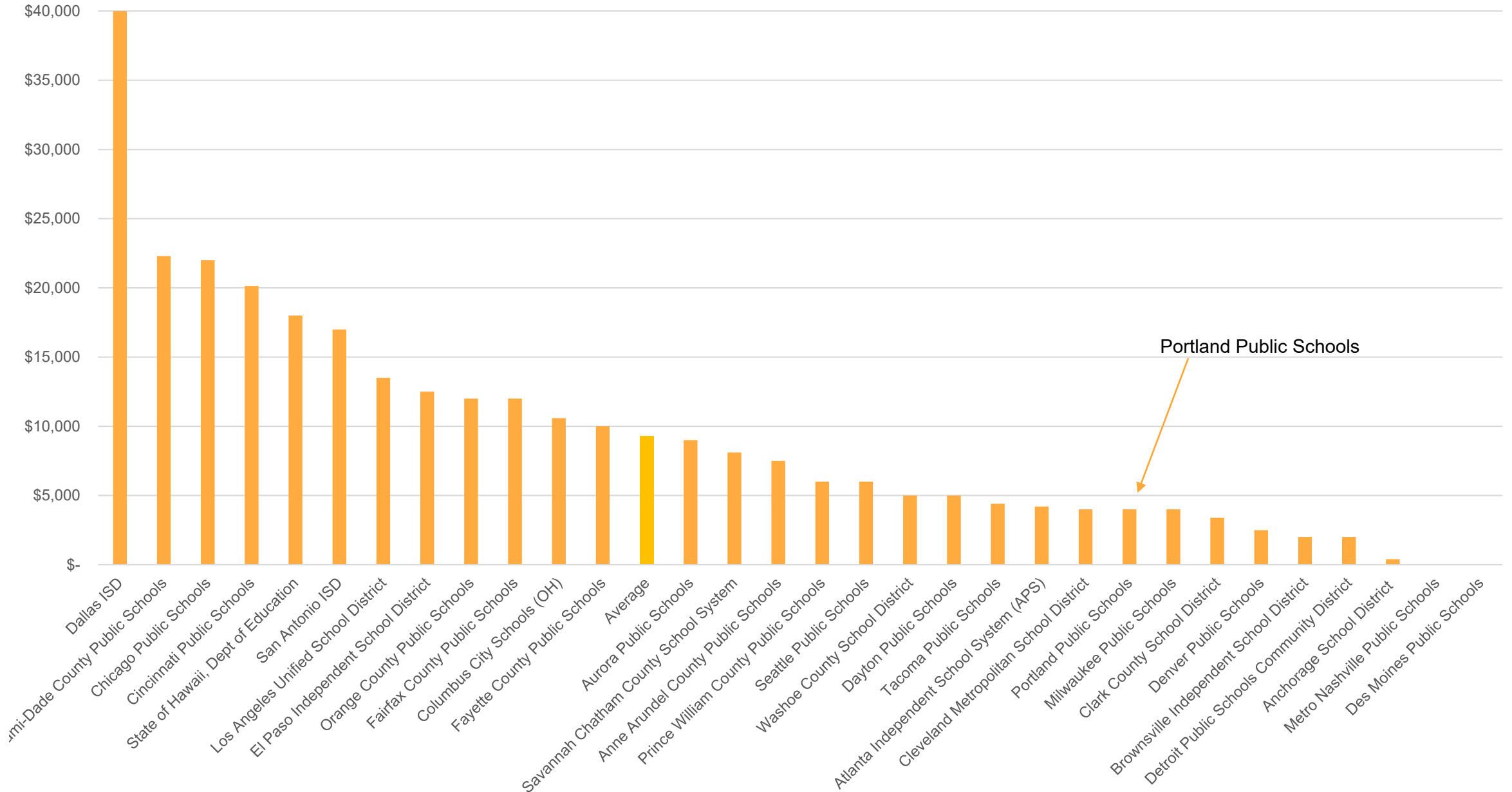
NOTE: Data included in this presentation was self reported from 31 school district's as of January 28, 2025

Number of Auditors per 1,000 Students



NOTE: Data included in this presentation was self reported from 31 school district's as of January 28, 2025

Internal Audit Budget (Dollars) Allocated to Training



NOTE: Data included in this presentation was self reported from 31 school district's as of January 28, 2025

Purpose: To document the FY 2027 (school year 2026-2027) budget request for the Office of Internal Performance Audit (OIPA).

Account	FY 2027 Budget Request	FY 2026 Current Year	FY 2025	Notes
511220 Non-Represented Staff 521000 PERS 521310 PERS UAL 522000 Social Security - FICA 523100 Workers' Compensation 523200 Unemployment Compensation 524100 Group Health Insurance 524200 Other Employer Paid Benefits 524300 Retiree Health Insurance 524530 Early Retirement Benefits	417,929.38	394,273	369,682	To generate the estimated salary budget amount we used the current year (FY2026) budget and added 6% as an estimated increase related to salary costs.
531800 Local Mtgs/Non-Instr Staff Dev 534100 Travel, Local In District 534200 Travel, Out of District	3,996	3,996	3,996	Professional development training - 40 hours of audit related training is required for both PPS Internal Auditors annually.
564000 Dues and Fees	500	500	500	Dues and fees for professional audit association memberships: Association of Local Government Auditors (ALGA) and the Institute of Internal Auditors (IIA)
	422,425.38	398,769	374,178	

Estimated increase 23,656.38 Budget increase related to salary costs

Questions / Discussion



PORTLAND
Public Schools

Purpose: To document the FY 2027 (school year 2026-2027) budget request for the Office of Internal Performance Audit (OIPA).

Account	FY 2027 Budget Request	FY 2026 Current Year	FY 2025	Notes
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531800 Local Mtgs/Non-Instr Staff Dev 534100 Travel, Local In District 534200 Travel, Out of District	3,996	3,996	3,996	Professional development training - 40 hours of audit related training is required for both PPS Internal Auditors annually.
564000 Dues and Fees	500	500	500	Dues and fees for professional audit association memberships: Association of Local Government Auditors (ALGA) and the Institute of Internal Auditors (IIA)
	422,425.38	398,769	374,178	

Estimated increase 23,656.38 Budget increase related to salary costs

Current Status: Approved Audits

Measure 98 Audit

Measure 98, formally called the Oregon State Funding for Dropout Prevention and College Readiness Initiative, provides school districts with targeted state funds in three core areas: dropout prevention, career and technical education and college readiness.

The objective of the audit is to determine if the school district has adequate internal controls in place to ensure Measure 98 funds are spent for allowable purposes. We will also provide an analysis of activities/programs PPS funds with Measure 98 funds, and the impact of the activities/programs.

Current Status: We are in the testing phase of the audit. We currently estimate the audit report will be ready to be issued in June 2026.

Building Security Audit

The objective of the Building Security Audit is to determine if the school district has adequate internal controls in place to ensure each building has a building security plan and is in compliance with the plan.

Current Status: We are in the early planning phase of this audit. The completion of the audit will roll over to the beginning of the 2026-2027 school year.

Career and Technical Education (CTE) Program Audit

The objective of the audit is to determine whether students throughout the school district have equitable access to CTE programs.

Current Status: As discussed with the Audit Committee in the October 2025 meeting, the approved scope of the audit is outdated and we would like to have the Audit Committee approve an updated scope for the audit before we begin this audit.

We do not anticipate beginning this audit until the Fall of 2026 and will bring the updated scope of the audit to the Audit Committee for review and approval before we begin the audit. The completion of the audit will roll over to the 2026-2027 school year.

Current Status: Future Audit Topics

In the October 2025 Audit Committee meeting, we discussed a list of future audit topic ideas and narrowed the list of topics to three:

1. Teacher Absences and Sub Protocols
2. Student Performance Measures
3. Support System for Principals

Current Status: We continue to gather information around these three audit topics and will bring a proposed scope of work related to each topic to the Audit Committee for consideration and approval. We anticipate the already approved audits will roll over into the 2026-2027 year. We do not anticipate providing the Audit Committee with the proposed scope of audits for consideration until the fall/winter of 2026.



PORTLAND PUBLIC SCHOOLS

Office of Internal Performance Audit

501 North Dixon Street / Portland, OR 97227

Telephone: (503) 916-2000

Mailing Address: P. O. Box 3107 / 97208-3107

Date: Updated for the March 5th 2026 Audit Committee meeting

To: Audit Committee

From: Janise Hansen, CIA
Sr. Internal Performance Auditor, Office of Internal Performance Audit

Subject: Current status on the 2025-2026 Audit Committee Work Plan
and Proposed Meeting Agendas

Primary responsibilities of the Audit Committee:

1. Oversight and support for the Office of Internal Performance Audit (OIPA)
2. Recommends the OIPA's annual Internal Performance Audit Plan ("Audit Plan") to the Board and provides ongoing oversight of the Audit Plan and individual audits
3. Recommends external auditors to the Board and provides ongoing oversight of audits performed by external auditors

Audit Committee Work Plan:

1. Review Bond Performance Audit Reports and provide ongoing oversight of the implementation of recommendations
2. Oversight of the OIPA's annual Internal Performance Audit Plan
3. Reviews and recommends actions related to the audit of District's Annual Comprehensive Financial Report (ACFR), the audit of the District's expenditures of federal awards, and provides ongoing oversight of the implementation of recommendations
4. Support the Office of Internal Performance Audit
5. Recommends external auditors to the Board

Proposed Audit Committee Meeting Dates and Agendas:

The following pages include the meeting dates and the proposed meeting agendas for each Audit Committee meeting.

2025-2026 Audit Committee Meeting Agenda

Date: October 16th 2025

Welcome to the Audit Committee / Introductions

Public Testimony

Audit Committee membership

Status of the implementation of the Contracts audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Contracts Audit recommendations.

PPS's External auditors:

ACFR (Annual Comprehensive Financial Report)

- Discuss the status of the annual audit of the district's financial statements (ACFR) and report on requirements for federal awards (Single Audit).
- Discuss scheduling for the presentation of the audit results in December 2025.

Annual Bond Performance Audits

- Discuss the status of the annual audit of the district's Bond program,
 - The Audit Committee's role related to the outstanding Bond audit recommendations
 - Scheduling for the presentation of the audit results in July 2025.
- Discuss the Bond auditor's contract which expires in the Spring of 2026, an RFP process, and the role of the Audit Committee in the RFP process.

Audit Committee work plan/meeting agendas for the 2025-2026 school year OIPA 2025/26 Audit Plan and discussion of new audit topics

Overview of the Office of Internal Performance Audit (OIPA)

- Board Policy: District Performance Auditing 1.60.040-P
- PPS Audit Committee and Performance Auditor Charter & Process
- Essential Conditions
- Benchmarking Data: Internal Auditing in the Great City Schools – White Paper

OIPA Annual Report

Audit Committee and PPS Audit Reports web pages

Wrap – up

- Discuss scheduling for the next Audit Committee meeting
 - November 6th, is 4:30-5:30 ok (instead of 5-6:30)?
- Any requests for future Audit Committee meeting agenda items

2025-2026 Audit Committee Meeting Agenda

Date: November 6th 2025 at 4:30

Welcome to the Audit Committee / Introductions

Public Testimony

Follow up from the Chair related to:

- The Audit Committee's recommendation to the full Board to ask applicable committees to follow up on the outstanding Bond Audit recommendations.
- Discussion with the Board Chair about a potential July 2026 Audit Committee meeting and inviting the BAC and Facilities Committees to join this meeting.

Update to the 2025-2026 Audit Committee Work Plan and Meeting Agenda

- Discuss any changes or updates

Status update on the ACFR and the audit of compliance with federal grant requirements (called the Single Audit)

- Discuss any changes from the update provided in the 10/16 meeting.
- Discuss scheduling of the presentation of these audit results in a December Audit Committee meeting.

Contracts Audit: Status of the Implementation of Outstanding Recommendations

- Discuss the status of the outstanding Contracts Audit recommendations.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting

Date: December 4th 2025 at 5pm

11/21/2025 Summary of Update: OIPA would like to **not use** the December 4th meeting. The below agenda will be moved to the January 15th agenda.

~~**Welcome to the Audit Committee / Introductions**~~

~~**Public Testimony**~~

~~**English Language Learners — Compliance Audit Report Presentation — on the 2/5/26 agenda**~~

~~**Discussion of Proposed Audit Plan on the 2/5/26 agenda**~~

~~Audit Committee Action Required: The Audit Committee will need to vote to refer the selected audits to the full Board for approval to be added to the OIPA Audit Plan.~~

~~**Status update on the ACFR and the audit of compliance with federal grant requirements (called the Single Audit) — on the 2/5/26 agenda**~~

~~Discuss scheduling of the presentation of these audit results in a December Audit Committee meeting.~~

~~**Wrap — up**~~

- ~~• Any requests for future Audit Committee meeting agenda items~~
- ~~• Discuss scheduling for the next Audit Committee meeting~~

No December Meeting

2025-2026 Audit Committee Meeting Agenda

Date: December 17th Virtual meeting at noon.

12/15/2025 Update: This meeting was reserved for the purpose of receiving the presentation of the ACFR and Single Audit reports. However, OMB did not release the 2025 compliance supplement (that auditors are required to use in the audit) until the end of November. As a result, ODE provided an extension for the submission of the ACFR package to the end of January 2026. The ACFR presentation will be added to the 1/15/26 Audit Committee meeting.

~~Welcome to the Audit Committee / Introductions~~

~~Public Testimony~~

~~Presentation of the ACFR and the audit of compliance with federal grant requirements (called the Single Audit) on the 2/5/26 agenda~~

~~If applicable: Audit Committee Action Required: The Audit Committee will need to vote to refer the ACFR and Single Audit reports to the full Board to be accepted.~~

~~Wrap-up~~

- ~~• Any requests for future Audit Committee meeting agenda items~~
- ~~• Discuss scheduling for the next Audit Committee meeting – January 15~~

2025-2026 Audit Committee Meeting Agenda

Date: January 15, 2026

1/13/2025: There were some last-minute delays in issuing the ACFR and Single Audit reports and it did not appear that the documents would be available in time to provide the Audit Committee members time to review. We considered rescheduling to 1/22, however the CFO requested just adding the ACFR to the already scheduled 2/5/2026 Audit Committee meeting. As a result, we cancelled this meeting on 1/13.

~~11/21/25 Update: IF the ACFR and Single Audit were not completed in time for the 12/17/25 AC meeting, we will get an update from CFO Morrison on the ETA, or we could potentially get the presentation in this meeting:~~

~~Status update on the ACFR and the audit of compliance with federal grant requirements (called the Single Audit)~~

~~Welcome to the Audit Committee / Introductions~~

~~Public Testimony~~

~~English Language Learners— Compliance Audit Report Presentation on the 2/5/26 agenda~~

~~Discussion of Proposed Audit Plan on the 2/5/26 agenda~~

~~Audit Committee Action Required: The Audit Committee will need to vote to refer the selected audits to the full Board for approval to be added to the OIPA Audit Plan.~~

~~If applicable: Audit Committee Action Required: The Audit Committee will need to vote to refer the ACFR and Single Audit reports to the full Board to be accepted.~~

~~Wrap-up~~

- ~~• Any requests for future Audit Committee meeting agenda items~~
- ~~• Discuss scheduling for the next Audit Committee meeting~~

2025-2026 Audit Committee Meeting Agenda

Date: February 5th 2026

Welcome to the Audit Committee / Introductions Public Testimony

Presentation of the ACFR and the audit of compliance with federal grant requirements (called the Single Audit)

Audit Committee Action Required: The Audit Committee will need to vote to refer the ACFR and Single Audit reports to the full Board to be accepted in the February 10th Board meeting.

Multilingual Learners / English Language Development – Compliance Audit Report Presentation

Audit Committee Action: Request the audit report be posted in the supplemental resources of BoardBook for the 2/10/2026 Board meeting.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the next Audit Committee meeting – next meeting proposed for March 5th.

2025-2026 Audit Committee Meeting Agenda

Date: March 5, 2026

Welcome to the Audit Committee / Introductions

Public Testimony

Status of the implementation of the Hardship Petition Transfer Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Hardship Petition Transfer Audit recommendations

Status of the implementation of the Contracts Audit recommendations

- Management to provide the Audit Committee with the status of implementation of the outstanding Contracts Audit recommendations.

Discussion and approval of the 2026/2027 budget for the Office of Internal Performance Audit

- Review and discuss the proposed budget for the Office of Internal Performance Audit

Audit Committee Action Required: The Audit Committee will need to vote to refer the proposed budget to the full Board for inclusion in the Board's budget. Note: The budget for OIPA is part of the Board's annual budget and its inclusion requires the approval of the full Board.

Status Update on Approved Audit and Discussion of Proposed Audit Plan

Status update on the 2025-2026 Audit Committee Work Plan and Proposed Meeting Agenda

- The Audit Committee will review this document to confirm the committee is on track to accomplish the work plan and discuss any updates or changes needed for the rest of the 2025/2026 school year.

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- Discuss scheduling for the Audit Committee's May 7th meeting - consider whether a 2-hour meeting for 5/7 may be needed.

2025-2026 Audit Committee Meeting Agenda

Date: May 7th 2026

Welcome to the Audit Committee / Introductions

Public Testimony

Annual Bond Performance Audit

- Discuss the status of the outstanding Bond Audit recommendations
- Status update from Bond Auditors (SEC) on the Year 7 audit and eta for when report will be finalized
- Discuss the Bond auditor's contract and RFP process

Student Body Funds Audit - Status of the Implementation of Recommendations.

- Management to provide the Audit Committee with the status of implementation of the outstanding Student Body Funds Audit recommendations

Presentation of the Measure 98 Audit - tentative

Reflect on the Audit Committee's work for the 2025-2026 school year and review the Policy and Charter for any updates needed.

- Any lessons learned? Were there enough meetings/too many meetings? Is there a preference for more meetings with shorter agendas?
Potential Audit Committee Action: If any updates to the charter or policy are identified the Audit Committee will need to refer the edits to the full Board for approval.

Annual Performance Evaluation for the Internal Auditor

- The annual performance evaluation for the Internal Auditor is drafted by the Chair of the Audit Committee based on input provided by the Audit Committee and the full Board.
- Input from Audit Committee and full Board is due to the Chair of the Audit Committee by the end of May.
- The completed performance evaluation is due by June 30th.

Discuss Audit Committee membership

- The term for both community members expires June 30, 2026
- Discuss recruitment efforts – if needed

Wrap – up

- Any requests for future Audit Committee meeting agenda items
- No Audit Committee meeting scheduled for the month of June.
- Discuss scheduling for the next Audit Committee meeting – next meeting proposed July.

2025-2026 Audit Committee Meeting Agenda

~~Potential July 2026 Meeting~~

~~Note: This meeting has not been scheduled. If possible, it would be great to have a joint committee meeting to include the Audit Committee, the Facilities Improvement and Oversight Committee, and the Bond Accountability Committee.~~

~~Welcome to the Audit Committee / Introductions Public Testimony~~

~~Presentation of the Annual Bond Performance Audit – Year 7~~

~~Status of the implementation of the outstanding Bond Audit recommendations~~

- ~~• Management to provide the Audit Committee with the status of implementation of the outstanding Student Body Funds Audit recommendations~~

~~Potential Audit Committee Action: A referral of Community Members to the full Board for appointment to the Audit Committee may be needed.~~

~~Wrap – up~~

- ~~• Confirm the Annual Performance Evaluation was completed by June 30th~~
- ~~• This will be the last meeting for the 2025–2026 Audit Committee~~
- ~~• Discuss planning for the 2026–2027 Audit Committee and introduction of the new Chair of the Audit Committee (if known at this time).~~

2/10 - Per discussions with the Bond Auditors from SEC, there will be some delays in issuing the report this year. They have been invited to the 5/7 Audit Committee meeting to provide the committee with a status update on the audit and an approximate ETA for when they expect the report to be issued.