



Audit Committee

Location: Zoom for Government Video Call
Date: Monday, December 12, 2022
Time: 1:00 P.M. CST/ 2:00 P.M. EST

Present: Alicia Hall, Roddey Coe, Brigham Scallion

Absent:

Staff: Lynette Porter, Ashley Edwards, Lauren Percy

1) **Call to Order**

The Committee conducted this meeting by electronic means of communication (Zoom for Government), as the Council does not have sufficient resources to reimburse travel for such brief meetings necessitated by state law.

After ascertaining there was a quorum, Alicia Hall, Chair, called the meeting to order at 1:00 p.m. CST / 2:00 p.m. EST

2) **Overview of Meeting & Financial Integrity Act**

Lynette Porter, Deputy Director, described the background and context for today's call. The Audit Committee is charged with reviewing the agency's risk assessment process and results of the management risk assessment. Lynette outlined the Financial Integrity Act and defined its context related to the work of the committee.

3) **Review of this year's process**

Led by Lynette Porter, the committee reviewed this year's risk assessment. Lynette highlighted key edits made this year as a result of suggestions from new staff supporting the work of the Audit Committee. A summary of changes included:

Form 1 Internal Environment

- Clarified the different relationships we have with Departments of Human Resources, Finance and Administration and General Services.
- Added formal cross-training on key agency assignments. Examples: 5 year state plan, Title VI, risk assessment.

Form 2 Objective Setting

- Added additional quantitative and qualitative measurements under the Performance Indicator column.
- Expanded Objective Categories in several Objectives. Specifically added reporting (financial and/or non-financial) to several of the objectives.
- Updated quarterly review process based on new staff assignments.
- Incorporated the use of ITACC as a performance indicator for our federal objectives.

Form 3 Control Activities



- Added the use of ITACC as a mitigating factor for risks related to state plan and federal reporting.
- Updated the Council committee names and staff job titles (and fixed typos!)

Form 4 Information and Communication

- Added Communications Team efforts toward plain language communications. Specifically, the agency style guide and input/review by Council Communications Committee.
- Added participation in NACDD/ITACC listservs as a way assure that information received is from quality sources.
- Added use of formal tool/process (Formstack) to assure all staff have same knowledge of results of state and community meetings.

Form 5 Monitoring

- Addition of legally trained expert on staff to increase understanding of laws and regulations.

Roddey Coe moved to that the committee finds the agency's risk assessment process and internal control structure to be sufficient with no material weaknesses. Brigham Scallion seconded. Approved.

4) **Motion to Adjourn**

At 1:28 p.m. CST / 2:28 p.m. EST, Brigham Scallion moved for adjournment. Roddey Coe seconded. Adjourned.

Next call: TBD

Next meeting: TBD

Ashley Edwards

Prepared by: Ashley Edwards, Assistant to the Executive Director

Lynette Porter

Approved by: Lynette Porter, Deputy Director