

This Open Meeting of the Board of Trustees is authorized in accordance with the Texas Government Code, §§ 551.001 through 551.146. Verification of Notice of Meeting and Agenda are on file in the Office of Board Relations. Per Texas Government Code § 551.1282.

**NOTICE OF AUDIT COMMITTEE MEETING BY VIDEOCONFERENCE
OR TELEPHONE CALL OF THE BOARD OF TRUSTEES FOR DALLAS
COLLEGE AND RICHLAND COLLEGIATE HIGH SCHOOL**

<http://www.dcccd.edu/boardmeetingslive>

Tuesday, October 6, 2020

12:00 PM

DUE TO HEALTH AND SAFETY CONCERNS RELATED TO THE COVID-19 CORONAVIRUS, THIS MEETING WILL BE CONDUCTED BY VIDEOCONFERENCE OR TELEPHONE CALL. AT LEAST A QUORUM OF THIS BOARD COMMITTEE WILL BE PARTICIPATING BY VIDEOCONFERENCE OR TELEPHONE CALL IN ACCORDANCE WITH THE PROVISIONS OF SECTIONS 551.125 OR 551.127 OF THE TEXAS GOVERNMENT CODE THAT HAVE NOT BEEN TEMPORARILY SUSPENDED BY ORDER OF GOVERNOR ABBOTT ON MARCH 16, 2020.

AGENDA

1. Roll Call - Announcement of a Quorum
2. Certification of Notice posted for the meeting
3. Citizens Desiring to Address the Board
4. Committee Presentations
 - A. Overview of the Work of the Independent Auditors
Presenters: John Robertson, McConnell & Jones, LLP
 - B. Introduction of Chief Internal Auditor
Presenter: Rob Wendland
5. Items for Review

A. Committee Notes

1) Audit Committee Notes for September 8, 2020

6. Executive Session (if required)

A. Consultation with Attorney Regarding Legal Matters or Pending and/or Contemplated Litigation or Settlement Offers - Section 551.071

B. Personnel Matters Relating to Appointment, Employment, Evaluation, Assignments, Duties, Discipline, or Dismissal of Officers or Employees - Section 551.074

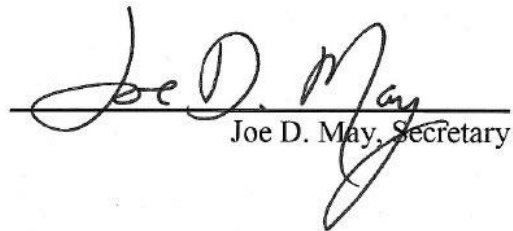
C. Deliberate Regarding Real Property Since Open Deliberation would have a Detrimental Effect Upon Negotiations with a Third Person - Section 551.072

D. Deliberate Regarding Security Devices or Security Audits-Sections 551.076 and 551.089

7. Adjournment

**CERTIFICATION OF NOTICE POSTED FOR THE
OCTOBER 6, 2020 AUDIT COMMITTEE MEETING OF
DALLAS COLLEGE AND RICHLAND COLLEGIATE HIGH
SCHOOL BOARD OF TRUSTEES**

I, Joe D. May, Secretary of the Board of Trustees of Dallas College, do certify that a copy of this notice was posted on the 2nd day of October 2020, 1) in a place convenient to the public in the Dallas College Administrative Office, 2) to John F. Warren, County Clerk of Dallas County, Texas, and 3) on the bulletin board at the George Allen, Sr. Courts Building, all as required by the Texas Government Code §551.054.



Joe D. May, Secretary

ITEMS FOR REVIEW NO. 5A-1

Audit Committee Notes for September 8, 2020

The Audit Committee Meeting of the Board of Trustees of Dallas College was held Tuesday, September 8, 2020, beginning at 1:30 p.m. on the Cisco Webex platform and was broadcast via the streaming link: <http://www.dcccd.edu/boardmeetingslive>. This meeting was convened by Audit Committee Member Dorothy Zimmermann.

Board Members and Officers Present

- Ms. Monica Lira Bravo
- * Ms. Charletta Rogers Compton
- Ms. Diana Flores
- Mr. Wesley Jameson
- Dr. Joe May (secretary and chancellor)
- Mr. Philip J. Ritter
- * Ms. Dorothy Zimmermann

Members Absent

- * Mr. JL Sonny Williams (committee chair)
- * *Denotes a committee member*

1. **Roll Call - Announcement of a Quorum** was confirmed by Perla Molina.
2. **Certification of Notice** posted for the meeting was confirmed by Chancellor May.
3. **Citizens Desiring to Address the Board**
None.
4. **Committee Presentations**
 - A. Update on Search for Internal Auditor
Presenter: Rob Wendland

Rob Wendland noted that there was an unsuccessful search conducted in the spring. The search had continued during the summer and interviews were conducted virtually. Wendland would keep the Board informed.

B. Presentation of the Audit Plan for Year 2020-21

Presenter: Paul Styrvoky

Paul Styrvoky presented the Audit Plan for Year 2020-21. Styrvoky noted that the audit plan was built on a risk-based approach while also considering the new structure of Dallas College. There are five key areas:

1. provost,
2. student success,
3. workforce and advancement,
4. operations, and
5. campus.

A survey was sent out to the board, senior management, and internal audit for feedback about the risk areas. The results from the survey were utilized in developing a score for each area. Due to the organizational and structural changes, each audit coverage area was assigned a percentage based on the risk survey scores.

Further, during the first quarter, Internal Audit would be working with McConnell & Jones LLP for the external audit. Internal Audit would also be interviewing the new Dallas College leaders in order to develop quarterly plans to be included in status reports. The annual audit plan included standard audits, such as grant compliance audits, physical inventory, cash counts, Richland Collegiate High School, Information Technology, and Programmatic audits, in the areas such as provost, student success, workforce and development, operations and campus. The direction received from senior leadership was to perform programmatic audits to look at operations and performance. During last year's pre-planning Dallas County Promise was identified as a high priority item. Internal Audit continue to work with the Dallas County Promise team. Styrvoky acknowledged the continued assistance of Paula Sandoval and Cathy Robinson (Richland Campus), Mark Flanagan and Dr. Eric Ban (The Commit Partnership) and Executive Dean Craig Satterfield and Associate Vice Chancellor, Student Resources Karen Stills (Dallas College) with the upcoming programmatic audit. Internal Audit also continued to perform investigations and report results to senior management.

Chair Flores requested additional clarification regarding how the scores were assigned to each risk area. Styrvoky noted that a summary of how the scores were derived would be provided to the board. Flores inquired if Dallas Promise was identified in the plan. Styrvoky noted that Dallas

Promise was included in the Student Success area of the programmatic audit plan.

Trustee Ritter requested additional context regarding the IT audit area and asked if internal audit had adequate expertise to audit IT functions. Styrvoky noted that IT audits included reviewing general controls such as applications, security systems, backup and recovery and hardware. Further, Styrvoky noted that the scope could be tailored based on risk with major projects. Styrvoky mentioned that he possesses Certified Information Systems Auditor (CISA) and Information Technology Infrastructure Library (ITIL) certifications and the general areas would be handled by other members of the team.

Further, Mr. Wendland noted that IT was subject to statewide audits on an annual basis and had a successful audit in the spring. Trustee Ritter and Styrvoky discussed plans to review major bond programs and stated that these would be included in the quarterly status updates to the audit committee.

Dr. May discussed how adjustments to the plan would be based on a fixed number of time/hours and may result in trade-offs to accommodate needs. As demand grows, the board may consider increasing the number of auditors in each area.

C. Presentation of 3rd Quarter Report for Quarter Ending May 31, 2020
Presenter: Paul Styrvoky

Styrvoky noted that the campus-based IT audit was stopped due to campuses being closed and was now included in the plan to be reviewed based on the new organizational structure and important projects.

Styrvoky discussed the Cedar Valley Campus (CVC) Automotive Program audit and noted there were some items identified and communicated to management through fieldwork. Management immediately took corrective action. No significant or material items were identified. Further, Styrvoky noted that the CVC Automotive Program received national certification earlier in the year.

Styrvoky discussed the Richland Collegiate High School audit and noted that the high school made significant improvements to their processes, which resulted in no findings.

Styrvoky discussed the Day Teaching audit noting that there were issues identified that required a more comprehensive review and follow up monitoring. Wendland noted that action had been taken with Provost Floyd to put an immediate moratorium on Day Teaching. He will work with Ms. Enright and HR to present a policy to the Board to prohibit such practice in the future.

- D. Presentation of 4th Quarter Report for Quarter Ending August 31, 2020
Presenter: Paul Styrvoky

Styrvoky discussed that internal audit was assisting McConnell and Jones with the year-end financial audit and single audits, which included five major programs and financial aid. Further, the physical asset inventory was postponed due to the pandemic. Internal Audit was now working with the CFO to identify the appropriate timing to perform the audit.

5. Items for Review

A. Committee Notes

- 1) Audit Committee Notes for March 3, 2020
No comments or edits were made.

6. Executive Session

None was held.

7. Adjournment

The audit committee adjourned at 2:08 p.m.

Captioned video and transcripts for Dallas College Board Meetings are available at our website, www.dcccd.edu/boardmeetingslive, under the Archived Videos section.