

## Finance, Audit and Budget Committee Meeting

Tuesday, November 18, 2014  
Room 232, State Office Building  
165 Capitol Avenue, Hartford

### Approved Minutes

Members Present: Mr. Allan B. Taylor, Chair  
Mr. Stephen P. Wright

Others Present: Ms. Pamela V. Charland, Assistant to the Commissioner and  
State Board of Education  
Ms. Kathy Demsey, Chief Financial Officer  
Mr. Levy Gillespie, Director, Equal Employment Opportunity  
Ms. Gloria McCree, Director, Office of Internal Audit

Members Absent:

The meeting was called to order at 9:42a.m.

#### I. **Approval of Minutes – August 21, 2014**

A motion was made by Mr. Taylor, seconded by Mr. Wright, and unanimously adopted to approve the minutes of the Finance, Audit and Department Matters Committee meeting on August 21, 2014.

Vote: Yes: Mr. Taylor, Mr. Wright,  
No: 0  
Abstained: 0  
Absent: 0

#### II. **Affirmative Action (Mr. Levy Gillespie)**

Mr. Gillespie stated that the CSDE Affirmative Action Plan (AAP) was submitted to the Commission on Human Rights and Opportunities (CHRO) for its review. The AAP was approved by the CHRO Commissioners. The Finance, Audit and Budget Committee (Committee) unanimously congratulated Mr. Gillespie on this achievement.

#### III. **Office of Internal Audit Agenda Items (Ms. Gloria McCree)**

Ms. McCree discussed the Office of Internal Audit (OIA) 2014-2015 Annual Audit Plan with the Committee. Ms. McCree updated the Committee on the status of significant audit activity and findings and recommendations associated with school construction grants, education cost sharing grants (ECS), federal and state single audit reviews, the Connecticut Technical High School Systems (CTHSS), grant form review and analysis, Title I, Title II and Title III monitoring, charter and magnet schools, and various special audit reviews.

Ms. McCree stated that OIA continues to provide support and training for the school construction audit function which was transferred to the Department of Administrative Services (DAS) in August, 2014. OIA volunteered to complete thirty-one projects after the function was transferred to DAS. All of these projects, which had a final grant total of \$4.5 million, were completed.

OIA is in the process of completing the review of the final Education Cost Sharing Grant (ECS) calculation for fiscal year 2013-2014. This review will be completed in December. OIA determined that the preliminary ECS calculation for fiscal year 2014-2015 was in compliance.

OIA has completed substantial work relative to grant forms reviews. The objective of this review is to ensure compliance with statutory requirements and accuracy of various data components used in grant calculations. OIA reviewed approximately 160 forms and will provide the results of its analysis to the Bureau of Grants Management. Additionally, OIA randomly selected a Magnet School Transportation Grant which totaled approximately \$29 million for a detailed review. OIA determined that the grant was accurately calculated.

At 11:15.a.m. the meeting was adjourned.

Recorded by Gloria McCree, Director, Office of Internal Audit