

**Office of the Chief Auditor**

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**Chief Auditor Update To Audit Committee Motion – 08/28/23**

**Audit Committee Motion on Behavioral Threat Assessment Testing:**

During the February 16, 2023 Audit Committee Meeting, the Committee passed a motion advising that the entire population of the BTA testing sample include all serious and very serious behavioral threats and a geographically based sample of transient and unfounded threats.

**As responded to the School Board:**

Subsequent to the Audit Committee meeting, the Chief Auditor met with RSM. They agreed to structure the sample to include the serious and very serious threats and a sample of transient and unfounded threats. The timing of the fieldwork and corresponding reports would be subsequent to the presentation of the more recent report to the School Board in order to absorb both Audit Committee and School Board comments. Thus, the reports will be as soon as possible but not necessarily quarterly.

**Chief Auditor update 08/28/23:**

The Chief Auditor was committed to producing a Behavior Threat Assessment report that included all aspects requested by the Audit Committee at the February 16, 2023 Audit Committee Meeting. RSM was present and also was committed to providing a report that included all aspects requested by the Audit Committee. The RSM engagement proposal [*in the amount of \$322,500*] was received in March 2023; however, the OCA budget could not fund the engagement as it exceeded the department's overall available budget.

The Chief Auditor then met with the School Board Chair to discuss the proposal received and next steps. Based on the discussions with the School Board Chair and then the other School Board Members at the May 2, 2023 School Board Workshop, a new approach to BTA testing will occur for School Year 2024. The OCA will increase our staffing to hire a BTA-specific auditor to perform our audits in-house. This will allow the OCA to test the samples based on our preferences and allow increased and faster real-time reporting.

Thus, the next report will include a sampling methodology similar to the methodology used in the past. However, the School Year 2024 testing will include the testing requested in this motion.

As reported to the Audit Committee at the May 18, 2023 Audit Committee meeting on the Chief Auditor Report:

As communicated at the School Board Workshop on May 2, 2023, a new approach to BTA testing will occur for school year 2024. The OCA will increase our staffing to hire a BTA-specific auditor to perform our audits in-house. This will allow the OCA to test the samples based on our preferences and allow increased and faster real-time reporting. Thus, the next report will include a sampling methodology similar to the methodology used in the past. However, the School Year 2024 testing will include more frequent testing.