

# THE SCHOOL COMMITTEE OF THE CITY OF BOSTON



## MEMORANDUM

**TO:** Boston School Committee

**CC:** Interim Superintendent Perille  
Chief Financial Officer Laurans

**FROM:** Michael D. O'Neill, BSC member

**SUBJECT:** Internal Audit Task Force proposed charge and membership

**DATE:** September 12, 2018

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In December, 2017, the Boston School Committee approved the formation of an Internal Audit Task Force. Said approval included suggested guidelines for potential Task Force members and expected initial charge.

Based upon your guidance, I have been working with the Internal Audit community in Boston. Simply put, there has been a tremendous outpouring of potential support. Financial experts understand the value in an effective and efficient Internal Audit function within the Boston Public Schools. They believe, as do we, that it will help to improve operations, provide transparency, and improve trust amongst our parents, students, employees and taxpayers that our funds are being employed honestly and effectively.

Attached is a proposed list of initial Task Force members. After consideration, I understand the Chair would also like to recommend as co-chairs Scott Baranowski, the partner in charge of the Internal Audit practice at Wolf & Co., and Judi Gonsalves, a SVP and head of global audit at Liberty Mutual Insurance. Importantly for this role, as you would expect for an independent audit position, the professionals are all independent of the Boston Public Schools and the City of Boston (though two are graduates of the District). There is a mix of Internal Audit professionals from independent auditing firms, from within some of Boston's largest employers, from small firms and a non-profit. Additionally, there is a Professor of Accounting and Internal Audit from Bentley University, a top-respected university in that field. As is always our goal, the proposed membership also exhibits gender and ethnic diversity.

Lastly, the proposed charge is as follows. In open meeting format, meet between now and the end of the calendar year to develop:

- 1.) Proposed Internal Audit policy for the Boston School Committee, including recommended reporting responsibility, initial and longer-term areas of focus, goals and staffing template.
- 2.) Proposed initial audit plan.
- 3.) Proposed job description and expected qualifications for director of Internal Audit for Boston Public Schools.

It is desired that the Task Force report back to the Boston School Committee by year-end. Upon approval of their recommended Internal Audit proposal, this body will then potentially revert to an on-going monitoring/advisory role, similar to our other Task Forces, if requested by the full Boston School Committee.

In closing, my sincere thanks to Wolf & Co., one of Boston's leading accounting firms. Several of their professionals have taken a lead role in recruiting and forming this proposed task force membership, with special thanks to Peter Rockett, Scott Baranowski, James McGough and their President and CEO Mark O'Connell. Additional thanks to the District's CFO Eleanor Laurans and her team for their support on this concept and their expected ongoing cooperation with the Task Force as it proceeds with their charge.