

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
NOVEMBER 29, 2010 - 5:30 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 5:35 p.m. in Finance Conference Room, 75 N. Pace Blvd 2nd Floor, Pensacola, Florida 32505. Those present were Tod Wilson; Amy Kozak; Earl Lee; Justin Labrato; Leslie Scott, Financial Analyst; Gloria Johnson, Director, Accounting Operations; David Bryant, Director, Office of Internal Auditing; Justin Cook, Auditor; Michele Kiker, Senior Auditor; and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Mr. Lee and seconded by Mr. Labrato to adopt the agenda as presented. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF SEPTEMBER 1, 2010

A motion was made by Mr. Labrato and was seconded by Mr. Lee to approve the minutes for the September 1, 2010 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits (2008-2009 2nd Follow-Ups)

1. Allie Yniestra Elementary – Mr. Bryant discussed the 2nd follow-up requirements and indicated another visit would be required to follow-up with this school.
2. Longleaf Elementary – Mr. Bryant indicated all issues have been corrected.
A motion was made by Mr. Lee and was seconded by Mr. Labrato to accept the follow-up reports. Motion passed unanimously.

B. Internal Accounts Audits (2009-2010) – Mr. Bryant discussed the following:

Internal accounts audits had been completed and he explained the compliance aspects of the audits. Schools are on a rotation schedule.

1. Schools without Audit Findings – There were 8 schools presented. A motion was made by Mr. Labrato and seconded by Mr. Lee to accept these reports. Motion passed unanimously.
2. Schools with Audit Findings – There were 15 schools presented. The committee asked about Lincoln Park Elementary's audit file and was told by Mr. Bryant that he couldn't discuss that matter in detail since it had been referred to Human Resources. Warrington Middle School's audit was discussed by the committee and Mr. Bryant. A motion was made by Mr. Lee and seconded by Ms. Kozak to accept these reports. Motion passed unanimously.
3. District-Wide Report on School Internal Accounts – Mr. Bryant discussed the process of compiling the district-wide report.

C. Other Audits/Reviews

1. George Stone Welding Program Review – Follow-Up – Mr. Bryant commended the principal on his determination to have all recommendations implemented in a timely

fashion. A motion was made by Mr. Labrato and seconded by Mr. Lee to accept this report. Motion passed unanimously.

2. SAB Restorative Justice Grant Financial Analysis – Mr. Bryant indicated this grant was terminated and the Office of Internal Auditing was asked to do a review of all financial transactions. A motion was made by Mr. Lee and seconded by Ms. Kozak to accept this report. Motion passed unanimously.
3. Lincoln Park Receipts/Deposits Investigation (Discussion Item) – Mr. Bryant indicated all investigations and reports were complete and turned over to management.
4. 2009-2010 Food Service Procurement Review (Discussion Item) – Mr. Bryant indicated this report draft was complete and the final would be brought back to the committee in early 2011.

D. Investigations & Management Consulting Activities – Mr. Bryant indicated there were no investigations currently pending.

E. Other Issues – Discussion Items

1. FEMA – Mr. Bryant gave an update on FEMA.
2. School Board Appointee to Audit Committee – Mr. Bryant indicated he had sent a memo to the School Board members requesting a new appointee from the Board.

VI. ITEMS FROM COMMITTEE MEMBERS – None

VII. ANNOUNCEMENTS – There were no announcements.

VIII. NEXT MEETING DATE – To be determined.

IX. ADJOURNMENT – A motion to adjourn was made by Ms. Kozak and seconded by Mr. Labrato. Motion passed unanimously. The meeting ended at 6:34 p.m.


Secretary


Chair

4-4-11
Date