

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
FEBRUARY 15, 2013 - 1:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:01 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were Tod Wilson; Zack Hannah; Earl Lee; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Michele Kiker, Senior Auditor; Justin Cook, Internal Auditor; and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF NOVEMBER 9, 2012

A motion was made by Mr. Lee and seconded by Mr. Hannah to approve the minutes for the November 9, 2012 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits - None

B. Other Audits/Reviews

1. Ransom Booster Club Investigation – Mr. Bryant indicated an investigation was conducted with regards to the Choral Director at Ransom Middle. Mr. Bryant indicated this matter was referred to Human Resources and no disciplinary action was taken.
2. Maintenance Stock Procurement Review – Mr. Bryant indicated an analysis is ongoing within the Maintenance Department concerning work orders and the truck stock ordering processes.
3. Bellview Elementary Investigation – Mr. Bryant indicated an investigation was conducted with regards to the Secretary and the cash collection processes at the school. Mr. Bryant indicated this matter was referred to Human Resources and the employee has since resigned.

C. Other Items

1. Items for Approval

- a. 2012-2013 Annual Work Plan – Mr. Bryant presented the 2012-2013 work plan for approval and discussed future projects. A motion was made by Ms. Martinez and seconded by Mr. Lee to accept the work plan. Motion passed unanimously.
- b. 2013-2014 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2013-2014 fiscal year. A motion was made by Mr. Hannah and seconded by Ms. Martinez to accept the department budget. Motion passed unanimously.
- c. Department Personnel Planning Document – Mr. Bryant discussed his satisfaction with current staff and staffing level. He indicated there were no plans to change the total staff members, but a promotion from Auditor to Senior Auditor was a likely change to expect on the final PPD document. A motion was made by Mr. Lee and seconded by Ms. Martinez to

accept the PPD. Motion passed unanimously. Mr. Bryant indicated he would submit the necessary paperwork to Human Resources.

2. Items for Discussion

- a. FEMA Update – Mr. Bryant indicated that Hurricane’s Katrina and Dennis are closed. Large projects with Ivan are complete, the small project netting process has been submitted and is waiting on a support letter from FEMA. Also, a claim was filed for Hurricane Isaac damage.
- b. District-Wide Risk Assessment – Mr. Bryant indicated the District-Wide Risk Assessment process will occur after the QAR. This process will involve reviewing department concerns, risks and goals to determine future annual work plans for the Office of Internal Auditing.
- c. Quality Assessment Review (QAR) – Mr. Bryant indicated an independent validator/reviewer will be conducting interviews over the next couple weeks and providing recommendations on department processes and assessing the quality of the department.
- d. Employee Hotline – Mr. Bryant indicated the Office of Internal Auditing has polled other Districts in the State of Florida concerning other hotlines in place to present information to members of senior management within the District.
- e. Senior Auditor Promotion – Mr. Bryant indicated Justin Cook will be eligible for a promotion to Senior Auditor in March 2013.
- f. Director Evaluation – Mr. Wilson indicated he met with the Superintendent and Deputy Superintendent to discuss Mr. Bryant’s current role as Director of the Office of Internal Auditing. The committee discussed and approved the evaluation of Mr. Bryant, Director completed by Mr. Wilson, Committee Chair.

VI. ITEMS FROM COMMITTEE MEMBERS – None

VII. ANNOUNCEMENTS – None

VIII. NEXT MEETING DATE – To be determined.

IX. ADJOURNMENT – Mr. Wilson adjourned the meeting at 1:54 p.m.


Secretary


Chair

4-26-13
Date