

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, April 10, 2000**

- I. The meeting of the Audit Planning and Review Committee was called to order by Dr. Richard Calvasina, Chairman at 12:48 p.m. in Conference Room 124 of the Escambia County School District, 215 West Garden Street, Pensacola, Florida 32501. In addition to Dr. Richard Calvasina, Committee Chair, committee members in attendance were Angela Sheffield, Karen Pope, and Shelly Blake. Others in attendance were Superintendent Jim May, Dr. Clarence Ladner, Associate Superintendent, Patricia Wascom, Assistant Superintendent for Finance, and Susan Reed, Secretary, Internal Auditing.
- II. The agenda was adopted
- III. Following brief introductions of those in attendance, Mr. May presented a brief background of the District. He continued by giving specifics on loss in Matrix (FTE) funding and budget cutbacks.

Next, he discussed his justification for recommending the transfer of an audit position from Internal Auditing to the Finance Department explaining that the position would be handling the sales tax abatement project, which could mean large savings to the District. Ms. Wascom added that the auditor would have other added duties including those transferred from the Auditing Department. Dr. Calvasina expressed his concern that by doing so, a burden was being placed on the operations of the Internal Auditing Department. The meeting continued with a discussion of concerns regarding the Board's directive requiring an inspection and audit clause proposed for school district contracts. Mr. May reported that he is receiving calls from contractors saying that the addition of such a clause to District contracts would increase bid amounts being received by the District. Ms. Wascom expressed additional concerns regarding the need and effect such language would have on costs of services and might preclude the best contractors from bidding. Dr. Calvasina mentioned that contractors in Northwest Florida do business with the University of West Florida and all their contracts contain an audit and inspection clause.

Mr. May left the meeting at 1:22 p.m. for another meeting, as did the other guests. The committee discussed the need to hold a special meeting prior to the Board Workshop and set a tentative date of April 14, at 4:00.

- IV. The meeting was adjourned at 1:32.


Secretary


Chairman