

**AUDIT COMMITTEE  
ESCAMBIA COUNTY SCHOOL BOARD  
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA  
SCHOOL BOARD CONFERENCE ROOM, 4<sup>TH</sup> FLOOR**

**December 16, 2022 – 12:00 PM**

*Meeting was advertised in the Pensacola News Journal on December 9, 2022 – Legal No. 5516440*

**I. CALL TO ORDER**

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:02 p.m. in the School Board Conference Room, 75 N. Pace Blvd, 4<sup>th</sup> Floor, Pensacola, FL 32505. Those present were:

|                               |                            |
|-------------------------------|----------------------------|
| Tod Wilson                    | David Bryant, Director     |
| Allison Jones                 | Dr. Chula King (via phone) |
| Dr. Barbara White             | Melanie Gambill            |
| McKenzie Lane, Senior Auditor |                            |

McKenzie Lane recorded the minutes.

**II. ADOPTION OF AGENDA**

A motion was made by Dr. King and seconded by Dr. White to adopt the agenda as presented. No further discussion. Motion passed unanimously.

**III. PUBLIC INPUT**

There was no public input.

**IV. APPROVAL OF MINUTES FROM MEETING OF JUNE 7, 2022**

Motion by Ms. Jones and seconded by Dr. King to approve the minutes for June 7, 2022 meeting. No further discussion. Motion passed unanimously.

**V. ITEMS FROM INTERNAL AUDITING**

**A. Items for Approval**

**1. School Internal Accounts Audits**

Mr. Bryant presented and discussed five school internal accounts audits without findings. He indicated that the schools with findings and the District-wide report would be presented at the next meeting.

Motion by Ms. Gambill and seconded by Dr. White to approve the audits. No further discussion. Motion passed unanimously.

**2. Revision of 2022-2023 Annual Work Plan**

Mr. Bryant indicated that multiple School Board members discussed the need to conduct school physical safety audits. Mr. Bryant proposed changing the annual work plan to delete audits of ESSER funding, which would be audited by outside auditors, and add school physical safety audits to the work plan. Committee members discussed the project.

Motion by Dr. King and seconded by Dr. White to approve the revision to the annual work plan. No further discussion. Motion passed unanimously

B. Items for Discussion

1. FEMA Update

Mr. Bryant discussed the outstanding FEMA projects related to Hurricane Sally. He reported that FEMA had tentatively agreed to fund several hazard mitigation projects. He indicated that a new project had been added for a facility owned by the District, but occupied by a tenant. This addition will likely result in the FEMA work continuing throughout 2023.

VI. ITEMS FROM COMMITTEE MEMBERS - None

VII. ANNOUNCEMENTS - None


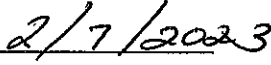
VIII. NEXT MEETING DATES

Mr. Bryant indicated that he would contact Committee members concerning the next meeting date, which would likely be in early February.

IX. ADJOURNMENT

The meeting adjourned at 12:30 p.m.

  
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David J. Bryant - Director

   
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Tod Wilson, Chair                      Date