

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES**

October 1, 2013 – 11:30 AM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 11:36 a.m. in the HR Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were: Tod Wilson; Zack Hannah; Earl Lee; Dr. Chula King; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Michele Kiker, Senior Auditor; Brad Mostert, Auditor; Pamela Riley, Audit Administration Specialist; Jalena Davis, Director of Food Services; John Dombroskie, Director of Purchasing; Leslie Scott, Senior Financial Analyst; Marguerite Van Nostrand, Purchasing Agent. Ms. Riley recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Mr. Lee to adopt the agenda. Motion passed unanimously.

III. INTRODUCTION OF NEW INTERNAL AUDITING STAFF

Mr. Bryant introduced new staff. Pamela Riley is the new Audit Administration Specialist. Ms. Riley comes from the Department of Children and Families – Fraud Department and has been with Internal Auditing for 3 months. Brad Mostert is the new auditor. Mr. Mostert comes from the CPA Firm of Saltmarsh, Cleaveland & Gund, has experience auditing District charter schools and has been with Internal Auditing for 2 weeks.

IV. PUBLIC INPUT – There was no public input.

V. APPROVAL OF MINUTES FROM MEETING OF JULY 2, 2013

Mr. Bryant amended the minutes to reflect the correct spelling of Donna Waters' name. A motion was made by Dr. King and seconded by Mr. Lee to approve the amended minutes for the July 2, 2013 meeting. Motion passed unanimously.

VI. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits (Update on 20112-2013 audits)

1. 27 schools were selected for audit. Audits are done on a rotational basis; high schools every 2 years and elementary and middle schools every 3 years. School audits are approximately 50% complete and should be completed in the next 3 weeks.

B. Other Audits/Reviews

1. School Food Services Audit

Mr. Bryant gave an overview discussion of the Food Services Audit.

- CRE Procurement Review Instrument – recommendations were submitted to the committee.
- Follow-up Vendor Price Verification – recommendations were submitted to the committee.
- Hiring of Food Services Director – recommendations were submitted to the committee.
- Bidding Activity – recommendations were submitted to the committee.
- Equipment Verification – recommendations were submitted to the committee.
- Purchasing Cards – recommendations were submitted to the committee.

- Purchasing Cards Audits – recommendations were submitted to the committee.
- Other Purchasing Card Concerns – recommendations were submitted to the committee.
- Food Services Rewards Program – recommendations were submitted to the committee.
- Vendor Solicitation – recommendations were submitted to the committee
- Other Matters: Employee Leave, Travel Reimbursements, and Personal Use of District Phones – recommendations were submitted to the committee.

Committee members discussed the various aspects of the report. A motion was made by Ms. Martinez and seconded by Mr. Hannah to approve the audit report, inclusive of recommendations. Motion passed unanimously.

C. Other Items

1. Items for Approval – No Items Submitted.
2. Items for Discussion Update
 - a. FEMA

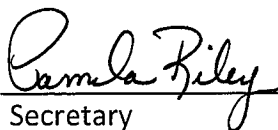
Mr. Bryant gave a brief update on the status of the Hurricane Ivan small project netting, which has been submitted and in the process of review by FEMA.

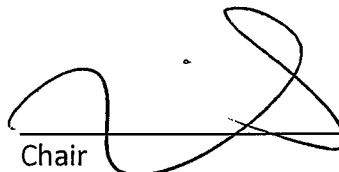
VII. ITEMS FROM COMMITTEE MEMBERS – No Items from committee members.

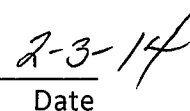
VIII. ANNOUNCEMENTS – No announcement.

IX. NEXT MEETING DATE – To be determined.

X. ADJOURNMENT – A motion to adjourn was made by Mr. Hannah and seconded by Dr. King. Motion passed unanimously. The meeting ended at 2:14 p.m.


Secretary


Chair


Date

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