

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
December 13, 2016 – 11:30 AM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 11:34 a.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director, Office of Internal Auditing
Zack Hannah	Michèle Kiker, Senior Auditor
Diane Martinez	Brad Mostert, Senior Auditor

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A signed response letter was added to the Escambia Westgate audit under agenda item V. A.1.b. A motion was made by Mr. Hannah and seconded by Ms. Martinez to adopt the agenda with the addition. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF MARCH 29, 2016

A motion was made by Ms. Martinez and seconded by Mr. Hannah to approve the minutes for the March 29, 2016 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits

- a. 2015-2016 Internal Accounts Audits without findings (9 Schools) – Mr. Bryant introduced the new audit report format to the committee. Mr. Bryant stated there were no material matters to report with these schools.
- b. 2015-2016 Internal Accounts Audits with findings (9 Schools) – Mr. Bryant stated that the findings for these schools were traditional compliance issues. Mr. Bryant stated there are additional audits with findings that will be submitted with the District-Wide report at the next committee meeting.

A motion was made by Mr. Hannah and seconded by Ms. Martinez to accept items a-b. Motion passed unanimously.

2. Interpreting Services RFP Compliance Review – Mr. Bryant gave a general overview of the Interpreting Services companies used by the District for students. Mr. Bryant gave a detailed description of the matters related to the review. Mr. Bryant discussed the results of the review with the committee and the consequence for both the District and the service employees involved. A motion was made by Mr. Hannah and seconded by Ms. Martinez to accept results of the compliance review. Motion passed unanimously.

B. Items for Discussion

1. FEMA – Mr. Bryant updated the committee with details concerning the 2014 flood documentation sent to FEMA and the District's insurance carrier.
2. Newpoint Investigation – Mr. Bryant updated the committee on the investigation of Newpoint charter schools. Mr. Bryant responded to various questions from committee members.

3. OSO Manual – Mr. Bryant reviewed the OSO compliance audit of 2014 with the committee. Mr. Bryant stated that a committee was formed, at the request of the District, over the summer to draft a new OSO Manual. Mr. Bryant stated the new manual has been drafted and approved by the School Board and is currently in effect. Mr. Bryant informed the committee that the Superintendent has imposed a March 31, 2017 cutoff date for any booster club that is not in compliance with District standards outlined in the new OSO manual.
4. Booker T. Washington Girls Soccer Booster Club – Mr. Bryant briefed the committee concerning the matter involving the girls soccer booster club at Booker T. Washington High School. Mr. Bryant stated that the results of the investigation were a mainly a matter of personality conflicts with the officers and the head coach of the team. Mr. Bryant informed the committee that the girls soccer booster has since elected replacement officers and has accomplished all necessary requirements to gain compliance with District policy.
5. New OSO Investigation – Mr. Bryant gave a broad overview of a new OSO investigation including the involvement of the State Attorney’s Office. Mr. Bryant stated he will provide additional information as details of the investigation are available for release.

VI. ITEMS FROM COMMITTEE MEMBERS – None submitted.

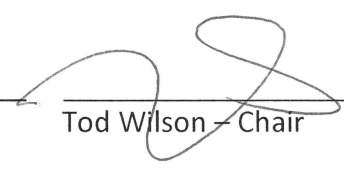
VII. ANNOUNCEMENTS – None.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – A motion to adjourn was made by Mr. Wilson and seconded by Ms. Martinez. Motion passed unanimously. The meeting ended at 12:47 p.m.



Auditing Administration Specialist



Tod Wilson – Chair

31 Dec 17

Date

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