I.   CALL TO ORDER
Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 9:20 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
Dr. Chula King	Michèle Kiker, Senior Auditor
Diane Martinez	Brad Mostert, Senior Auditor
Jay Zito	Seth Broussard, Auditing Intern

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II.   ADOPTION OF AGENDA
A motion was made by Dr. King and seconded by Mr. Zito to adopt the agenda. Motion passed unanimously.

III.   PUBLIC INPUT – There was no public input.

IV.   APPROVAL OF MINUTES FROM MEETING OF NOVEMBER 18, 2017
A motion was made by Mr. Zito and seconded by Dr. King to approve the minutes for the November 18, 2017 meeting. Motion passed unanimously.

V.   ITEMS FROM INTERNAL AUDITING
A. Items for Approval
1.   2018-2019 Department Budget – Mr. Bryant discussed the budget for the next fiscal year and explained the increase of specific costs.
2.   2018-2019 Department Personnel Planning Document – Mr. Bryant reviewed the Personnel Planning Document and stated there will be no recommended changes from the prior year.
3.   2018-2019 Staffing Contract Recommendations
a.   Internal Auditing Staff – The committee discussed the contract recommendations.
b.   Director of Internal Auditing – The committee discussed contract recommendation.

A motion was made by Mr. Zito and seconded by Dr. King to accept items A.1. – A.3. Motion passed unanimously.
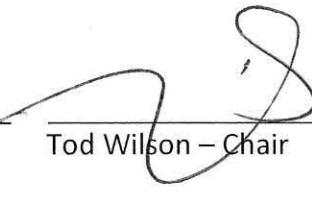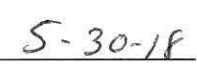
B. Items for Discussion
1.   Audits/Review
a.   Chromebook Audit – Mr. Bryant briefed the committee on the process and background of the audit and answered general questions concerning Chromebooks used in the District.
b.   Hotline Review – Mr. Bryant discussed the history of the Hotline, the process involved, and the advertising requirements for District vehicles. Mr. Bryant discussed the progression of the Hotline Review and answered questions from the committee.
c.   Substitute Payroll Documentation Review – Mr. Bryant reviewed the methods involved with the review and stated no major issues were noted.
d.   IA Audit Follow-ups – Mr. Bryant discussed the results of the IA audit follow-ups and answered questions from the committee regarding the results.
2.   Other Projects

a. FEMA – Mr. Bryant discussed the District's continuing involvement with FEMA project submission and resolution. Mr. Bryant updated the committee with details concerning two open events with FEMA.

b. Newpoint Investigation Update – Mr. Bryant updated the committee on the two trials associated with the investigation of Newpoint charter schools. Mr. Bryant answered to various questions from committee members.

c. Internal Auditing Quality Assurance Review (QAR) – Mr. Bryant reviewed the progression concerning the QAR and informed the committee that the Office of Internal Auditing is currently reaching out to external parties to perform the review.

d. District-Wide Risk Assessment – Mr. Bryant discussed the risk assessment process and the need to develop work plans around an established risk matrix. Mr. Bryant further stated the function of the assessment was to establish an annual and a five-year work plan which will be presented to the committee by June 2018.

e. Ferry Pass Elementary PTA – Mr. Bryant updated the committee regarding the investigation, monetary recovery and possibility of trial.

VI. ITEMS FROM COMMITTEE MEMBERS – Ms. Martinez stated she will be moving to a new location after June 2018 and would no longer be able to serve on the audit committee. Mr. Bryant indicated he would inform the school board of the need to replace Ms. Martinez.

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 10:33 a.m.

Auditing Administration Specialist	Tod Wilson – Chair	5-30-18
		Date

JW