

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
November 28, 2018 – 12:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:01 p.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. Barbara White	Michèle Kiker, Senior Auditor
Allison Jones	
Jay Zito	

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Ms. Jones and seconded by Dr. White to adopt the agenda. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF MAY 30, 2018

A motion was made by Dr. White and seconded by Ms. Jones to approve the minutes for the May 30, 2018 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits

- a. 2017-2018 Internal Accounts Audits with findings (15 schools) – Mr. Bryant reviewed the internal accounts audit process and discussed the details concerning specific school audits. Mr. Bryant informed the committee that follow-up audits will be conducted on the schools with findings. Additionally, Mr. Bryant answered questions from the committee concerning the process. Mr. Bryant informed the committee that no matters related to fraud/theft were noted from the findings.
- b. 2017-2018 Internal Accounts Audits without findings (5 schools) – Mr. Bryant stated no concerns were present in the audits without findings.
- c. District-Wide Report on School Internal Accounts – Mr. Bryant discussed the purpose of the district-wide report and the matters that were included in the report. Mr. Bryant discussed the recommendations mentioned in the report and answered questions from committee members.

2. Chromebooks Audits – Mr. Bryant discussed the process in conducting the audit of district Chromebooks with the committee. Mr. Bryant also discussed the results of the audit with the committee.

3. Escambia High School Quarterback Club Review – Mr. Bryant discussed the process involved in the review of the club. Mr. Bryant also discussed the results of the review with the committee and the recommendations made concerning the club.

A motion was made by Mr. Zito and seconded by Ms. Jones to accept items A.1. – A.3. Motion passed unanimously.

4. Department Personnel Planning Document Change – Mr. Bryant informed the committee of the purpose of the personnel planning document. Mr. Bryant discussed the reason to create a new position within the Internal Auditing Department handling property inventory audits. Mr. Bryant discussed the reasons to classify the position as professional and not an education support position. Mr. Bryant communicated to the committee the current stage that the District is currently in concerning the process of creating the position.

B. Items for Discussion

1. Other Projects

- a. FEMA – Mr. Bryant discussed the District’s continuing involvement with FEMA project submissions and resolutions. Mr. Bryant updated the committee with details concerning open projects with FEMA.
- b. Newpoint Investigation Update – Mr. Bryant updated the committee on the trial associated with the investigation of Newpoint charter schools. Mr. Bryant answered various questions from committee members.
- c. Internal Auditing Quality Assurance Review (QAR) – Mr. Bryant reviewed the progression of the QAR with the committee.
- d. District Job Advertising Review – Mr. Bryant discussed the process related to the review with the committee members.


VI. ITEMS FROM COMMITTEE MEMBERS – None.

VII. ANNOUNCEMENTS – Mr. Bryant informed the committee that because of the result of the recent public referendum, the Superintendent position will now be appointed by the School Board. He indicated that he has made himself available to the Board as an aid if needed. Mr. Bryant informed the committee that Mr. Williams has accepted a new position with the Budgeting Department as a senior financial analyst.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – The meeting ended at 1:15 p.m.

Auditing Administration Specialist



Tod Wilson – Chair

4-2-19

Date