

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
HUMAN RESOURCES CONFERENCE ROOM, 1ST FLOOR**

November 30, 2020 – 10:00 AM

Meeting was advertised in the Pensacola News Journal on November 13, 2020 – Legal No. 4463375 1T

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 10:01 a.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson
Dr. Chula King
Allison Jones

David Bryant, Director
Michèle Kiker, Sr. Auditor
McKenzie Lane, Auditor
Jacki Palmer, Internal Audit Technician

McKenzie Lane recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Ms. Jones 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 FEBRUARY 4, 2020

A motion was made by Dr. King and seconded by Mr. Wilson to approve the minutes for the February 4, 2020 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits without Findings – Mr. Bryant presented the Internal Accounts Audits without Findings to the committee. No further discussion.
2. Internal Accounts Audits with Findings – Mr. Bryant presented the Internal Accounts Audits with Findings to committee members. Ms. Jones asked if any findings were repeated from previous audits. Mr. Bryant informed the committee most schools with repeated findings are due to staff changes (new bookkeepers).
3. District-Wide Report of School Internal Accounts – Mr. Bryant provided feedback on the district-wide report. Mr. Bryant informed the committee journal entries are now being included with disbursements rather than receipts in the district-wide report.

A motion was made by Dr. King and seconded by Mr. Wilson to approved items one through three. No further discussion. Motion passed unanimously.

B. Items for Discussion

1. Staffing Update – Mr. Bryant updated the committee on several positions within the department. The former Sr. Auditor resigned for a position with Navy Federal Credit Union. The position was advertised and filled internally by the former Audit Administration Specialist who was promoted to Auditor. The Audit Administration Specialist position is currently being advertised and is set to close on December 4, 2020.
2. Other Projects
 - a. Investigations Update – Mr. Bryant updated the committee on an open investigation involving the booster club for the Ransom Middle School chorus program. The suspect has been arrested.
 - b. FEMA Update – Mr. Bryant updated the committee on the status of FEMA projects. There is about \$10M total in damages. Holm Elementary & C.A. Weis Elementary took on most of the damage. Mr. Bryant mentioned there was about \$400,000 in damages due to food loss. The Finance Department will double check auditors work as the status of these FEMA projects progress.
 - c. Required Communication from IIA Standards – Mr. Bryant discussed the required communication standards from the Institute of Internal Auditors. Mr. Bryant mentioned these communication standards must be documented in future meeting minutes moving forward.

VI. ITEMS FROM COMMITTEE MEMBERS – None.

VII. ANNOUNCEMENTS

Mr. Bryant informed the committee of the former Superintendent, Mr. Malcolm Thomas' retirement. Mr. Bryant provided a background on the new Superintendent, Dr. Timothy Smith. He explained the Superintendent is now a position appointed by the Board of Directors and no longer an elected official.

VIII. NEXT MEETING DATES (Tentative)

January 25 or 26, 2021

IX. ADJOURNMENT

The meeting ended at 10:18 a.m.



David J. Bryant – Director



Tod Wilson – Chair

4-28-2021

Date