

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
SCHOOL BOARD CONFERENCE ROOM, 4TH FLOOR**

February 7, 2023 – 1:00 PM

Meeting was advertised in the Pensacola News Journal 02/03/23 – Legal No. 5581305

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:01 p.m. in the School Board Conference Room, 75 N. Pace Blvd, 4th Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director
Allison Jones	Dr. Chula King
Dr. Barbara White	Melanie Gambill
McKenzie Lane, Senior Auditor	Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Mr. Wilson and seconded by Dr. King 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 DECEMBER 16, 2022

Motion by Dr. King and seconded by Ms. Gambill to approve the minutes from December 16, 2022 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits

a. School Internal Accounts Audits – with findings

Mr. Bryant presented and discussed school internal accounts audits with findings. He indicated that the schools with findings were generally what the department normally sees with employee turn-over being the contributing factor to most of findings. He expressed no concerns regarding the financials.

b. District-Wide Report on School Internal Audits

Mr. Bryant explained that the purpose of the report is to combine all financial information and notify district management of findings noted in multiple schools. He

pointed out that the report is styled using the district's new branding. He reported that the District responded to the report stating that they will do continued training with employees.

2. Other

a. Departmental Personnel Planning Document

Mr. Bryant explained the recommendation of the PPD was one for the Audit Committee's responsibilities as listed in the department and committee charters. He stated that there are no changes recommended.

Motion by Dr. King and seconded by Ms. Jones to approve the items as submitted. No further discussion. Motion passed unanimously.

B. Items for Discussion

1. Other Projects

a. School Physical Safety Audits Update

Mr. Bryant explained that there are Board Members who requested this audit. He reported that Ms. Lane has started working on the audit program and to gathering information covering safety/security on school properties. Mrs. Lane is working with the District's office of Protection Services and visiting school campuses to gain an understanding of the function of their department and what has already been put in place by our District. There was discussion and questions to which Mr. Bryant responded. Mr. Wilson suggested that the audit process involve the Sheriff's Department and Pensacola Police Department

b. School Choice Audit Updates

Mr. Bryant relayed that this audit is to focus on school choice lottery processes, exceptions to the process, etc.

c. FEMA Update

Mr. Bryant stated that things are moving forward. The mitigation projects have made it to the approval process. He stated this work will likely go into 2024 with two of the projects needing additional administrative work and two still needing additional work with actual repairs.

VI. ITEMS FROM COMMITTEE MEMBERS - None

VII. ANNOUNCEMENTS - None

VIII. NEXT MEETING DATES

Mr. Bryant indicated that he would contact Committee members concerning the next meeting date, which would likely be mid to late March to cover employee contracts and the office budget.

IX. ADJOURNMENT

The meeting adjourned at 1:21 p.m.

David J. Bryant – Director

Tod Wilson, Chair

Date

PENDING APPROVAL