

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

May 3, 2023 – 1:00 PM

Meeting was advertised in the Pensacola News Journal 04/24/23 – Legal No. 5677206

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:02 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 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 7, 2023

Motion by Dr. King and seconded by Ms. White to approve the minutes from February 7, 2023 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits - None

2. Other

a. Staffing Contract Recommendations

Mr. Bryant stated there are no changes in staffing contract recommendations for the 2023-2024 school year.

b. 2023-2024 Department Budget

Mr. Bryant conveyed that some allocations have been changed due to needs of the department; however, the total dollar amount of the budget for 2023-2024 stayed the same as last year.

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

B. Items for Discussion

Mr. Bryant discussed the five (5) ongoing projects within the department.

1. FEMA Update

Mr. Bryant stated that things are moving forward. There are a few projects still open; however, he's hopeful this will be finished by the end of the calendar year.

2. Insurance Project

Mr. Bryant stated that Risk Management requested assistance to provide an updated Schedule of Values for insurance premium purposes. Having recent FEMA documentation for every building in the district we have been able to do this project which will help them achieve more effective pricing for insurance premiums and will help our department when the need arises for future FEMA projects. This project is nearing completion.

3. School Physical Safety Audits Update

Mr. Bryant reminded everyone that there are Board Members who requested this audit. Mrs. Lane is continuing to work with the District's office of Protection Services and the Department of Education in documenting information so that we will not be involved in duplication of efforts. We have learned that there are mechanisms in place for self-monitoring; however, we do not believe them to be effective. We will be taking this information to the School Board members at a future meeting and request them to advise us on going forward. We hope this meeting will take place in the next three weeks.

4. Controlled Open Enrollment

Mr. Bryant reported that this project has taken longer than expected. We missed the selection process for next school year so we are currently going back and requesting documentation for review.

5. Internal Accounts Audit Season

Mr. Bryant reported that the process has started and we are currently gathering bank information from the schools as well as working on ways to improve the audit process from the previous year.

Mr. Bryant indicated that he has completed all but one evaluation for staff. He explained the process for Tod Wilson to complete his evaluation.

Mr. Bryant said that the next Audit Committee meeting will be around the last week of June to discuss the audit review, the annual work plan, and his evaluation.

VI. ITEMS FROM COMMITTEE MEMBERS

Ms. Jones asked if our department was staffed fully. The answer is Yes. Mr. Bryant also told the committee that we are looking for an intern and asked for recommendations from both Dr. King and Ms. White, UWF Instructors.

VII. ANNOUNCEMENTS - None

VIII. NEXT MEETING DATES

The next meeting date will be the last week of June. Mr. Bryant will contact committee members with the exact date.

IX. ADJOURNMENT

The meeting adjourned at 1:27 p.m.



David J. Bryant - Director



Tod Wilson, Chair



Date