

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

December 1, 2023 – 10:30 AM

Meeting was advertised in the Pensacola News Journal

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 10:32 a.m. in the School Board Conference Room, 75 N. Pace Blvd, 4th Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	Melanie Gambill (virtual/phone)
Allison Jones	David Bryant, Director
Dr. Chula King	Jeanne Pilgrim, Audit Administration Specialist
Dr. Barbara White (virtual/phone)	

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Allison Jones to adopt the agenda as presented. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT

Mr. Rob Bennett commented on various topics.

IV. APPROVAL OF MINUTES FROM MEETING OF MAY 3, 2023

A motion was made by Dr. King and seconded by Barbara White to approve the minutes as presented. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits – District-Wide Report on Audit of School Internal Accounts

Mr. Bryant gave an update of the internal accounts audits to the committee. He presented the District-wide report which addressed compliance of overall schools audited including Idle Funds, Request for Purchase Approvals, Receipt of Goods, and Credit Card checkouts. He informed the Committee that the individual school reports will be submitted at the next Audit Committee meeting.

2. Other – None

A motion was made by Allison Jones and seconded by Barbara White to approve the items as presented. No further discussion. Motion passed unanimously.

B. Items for Discussion

1. Staffing Update

Mr. Bryant informed the committee of staff changes since the last meeting. He reported that McKenzie Lane, former Senior Auditor, left the district when offered a position that included a significant pay increase. He also reported that retired Senior Auditor, Michèle Kiker, returned to work

as a temporary hire to assist with completing internal accounts audits. He reported that a job announcement will be posted in January to hire a permanent replacement for an Auditor position.

VI. ITEMS FROM COMMITTEE MEMBERS

None

VII. ANNOUNCEMENTS

Mr. Bryant spoke with the committee about changes to the Audit Committee Charter that need to be addressed including the required number of meetings and where the Charter falls in School Board policy. He also discussed the delay in updating the department website.

VIII. NEXT MEETING DATES

The following meeting dates/time were tentatively planned:

- Friday, January 26, 2024 10:00 A.M. Topics will include individual school audits and Internal Auditing's PPD.
- Friday, March 22, 2024 10:00 A.M. Topics will include the Internal Auditing's budget and contract renewals.
- Friday, June 14, 2024 10:00 A.M. Topics will include the approval of 2024-2025 Annual Work Plan and the Committee's required discussions on independence, charter updates, and projects remaining from prior annual work plans.
- Wednesday, December 4, 2024 10:00 A.M. Topics will include internal accounts audits and the District-Wide Report.

IX. ADJOURNMENT

The meeting adjourned at 11:09 A.M.

David J. Bryant – Director

Tod Wilson, Chair

Date

PENDING APPROVAL