

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

January 26, 2024 – 10:00 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 10:03 a.m. in the School Board Conference Room, 75 N. Pace Blvd, 4th Floor, Pensacola, FL 32505. Those present were:

Tod Wilson
Dr. Chula King
Melanie Gambill
Dr. Barbara White (joined virtually at 10:33 a.m.)
David Bryant, Director
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. Gambill to adopt the agenda as presented. There was no further discussion. The motion passed unanimously.

III. PUBLIC INPUT

There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF DECEMBER 01, 2023

A motion was made by Dr. King and seconded by Melanie Gambill to adopt the minutes as presented. Melanie Gambill suggested we mark in the minutes the members who attend the meeting in person and those who attend virtually. Discussion was had and it was agreed that we will denote who attends in person and who attends virtually. There was no further discussion. The motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits

a. 2022-2023 School Internal Accounts Audits

Mr. Bryant provided the committee members the reports of the individual school audits and the principal responses. He reported that there were the usual findings from the audits (e.g. lack of signatures, dates, account numbers on forms, deposit slip errors, etc.). He reported the compliance findings were normal in nature, and consistent with prior years. He commented that the principal responses go to the appropriate Elementary, Middle, or High School Director for review. The reports, along with the responses, are then presented to the Audit Committee and then to the School Board. District staff also receives a District-wide report summarizing the results of all school internal accounts audits. The District-Wide report, along with a response from the District, is presented to the Audit Committee and then the School Board.

2. Other

a. 2023-2024 Annual Work Plan – Revised

Mr. Bryant presented and discussed the revised Annual Work Plan, which required adjustment because of the staffing changes throughout 2023-2024.

b. 2023-2024 Department Personnel Planning Document

Mr. Bryant presented and discussed the 2024-2025 Personnel Planning Document (PPD). He noted no changes were recommended from the prior year. He stated that once the PPD was approved by the Audit Committee and signed by the Chair, it would be included in the overall PPD for the District and presented to the School Board.

A motion made by Ms. Gambill and seconded by Dr. King to approve the 2022-2023 School Internal Accounts Audits, the 2023-2024 Revised Annual Work Plan, and the 2023-2024 Department Personnel Planning Document. There was no further discussion. The motion passed unanimously.

B. Items for Discussion

1. Staffing Update

Mr. Bryant reported that after senior auditor McKenzie Lane's unexpected departure, retired senior auditor Michèle Kiker had been contracted through Landrum to assist in finalizing the audits. He reported that not all allocated funds for the contract had been expended and he may consider asking Ms. Kiker to return in the Spring to assist in training for the upcoming audit season.

Mr. Bryant discussed interviews for the replacement of Ms. Lane. He stated a candidate, Ms. Mindy Waldie, had been hired and was expected to start February 5, 2024.

Mr. Bryant also reported on staff performance reviews and indicated that contract renewal recommendations will be made at a future meeting.

2. Projects Update

Mr. Bryant reported that the School Security Review and the School Choice Open Enrollment Review were currently on hold until staffing had stabilized. He reported that although the School Choice Open Enrollment Review was primarily on hold, staff would observe the upcoming lottery and appeal process to ensure that these opportunities would not be missed, as they only occur once a year.

Mr. Bryant reported that there are still a few large projects open with FEMA related to Hurricane Sally. They included: the Food Service generator purchases, the Warehouse freezer replacement, and the outstanding debris project.

VI. ITEMS FROM COMMITTEE MEMBERS

Tod Wilson requested an update of Mr. Bryant's response to the comments concerning the Internal Audit Department made by a member of the public during public forum at the December School Board Meeting.

Mr. Bryant gave an overview of his responses and stated that the Board Members showed appreciation for the information he provided. During his presentation to the School Board, Mr. Bryant discussed the various qualifications of the Committee members. Dr. White noted that the Audit Committee correspondence did not reflect her as a C.P.A. Mr. Bryant stated he would make the correction. After Mr. Bryant's comments to the School Board, the School Board's General Counsel assured the School Board that the Committee and Mr. Bryant that she had no concerns with the Audit Committee and its processes.

Mr. Bryant reported that the School Board is still in the process of updating their policies and the recommended Audit Committee Charter language will be revised at that time.

VII. ANNOUNCEMENTS – NONE

VIII. NEXT MEETING DATES

Mr. Bryant reported that the tentative future meeting dates set in December may change due to District deadlines for budget approval and contract recommendations. The next meeting will likely be the first or second week in April.

IX. ADJOURNMENT

The meeting adjourned at 11:01 a.m.

David J. Bryant – Director

Tod Wilson, Chair

Date

PENDING APPROVAL