


ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
Meeting Minutes
MARCH 1, 2010


- I. CALL TO ORDER
Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 5:30 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32502. Those present were David Bryant; Earl Lee; Tod Wilson; Amy Zoesch; Amy Kozak; Justin Cook, Auditor; and Michèle Kiker, Senior Auditor, recording the minutes.
- II. ADOPTION OF AGENDA
A motion was made by Mr. Lee and seconded by Ms. Zoesch to adopt the agenda as presented. Motion passed unanimously.
- III. PUBLIC INPUT- There was no public input.
- IV. APPROVAL OF MINUTES FROM MEETING OF NOVEMBER 2, 2009
A motion was made by Mr. Lee and was seconded by Ms. Kozak to approve the minutes for the November 2, 2009 meeting. Motion passed unanimously.
- V. ITEMS FROM INTERNAL AUDITING
- A. Internal Accounts Audits – Mr. Bryant discussed the following:
Follow ups were conducted on the 16 schools that had audit findings.
1. All of those schools, except for two (Yniestra and Longleaf), have addressed their audit findings. Another follow up will be conducted on those two schools prior to end of school year.
- B. Other Audits/Reviews – Mr. Bryant discussed the following:
1. Life Skills Charter School Investigation – Mr. Bryant stated this investigation was discussed at the last Audit Committee meeting and was still on going. He stated the matter should go to trial sometime soon and he would be testifying.
 2. 2009 – 2010 Food Service Procurement Review – Mr. Bryant stated this review will be conducted either this month or next.
- C. Investigation & Management Consulting Activities – Mr. Bryant stated there were two investigations currently being conducted. One involved internal accounts and the other involved a cashier at a school's cafeteria. These investigations will be conducted in conjunction with the District's newly hired Investigator.
- D. Other Issues – Discussion Item – Mr. Bryant discussed the following:
1. Department Personnel Planning Document – Mr. Bryant discussed the Personnel Planning Document (PPD). He stated the Office of Internal Auditing's secretary retired in March 2008 and the position has remained vacant. The staff's "administrative time" has increased to over 1,500 hours. The PPD lists this position and we are requesting it be filled. A motion was made by Mr. Lee and was seconded by Ms. Zoesch to fill the secretary position. Motion passed unanimously. Also, a motion was made by Mr. Wilson and seconded by Mr. Lee to change the language on the PPD regarding the co-op intern positions. Motion passed unanimously.

2. 2010 – 2011 Department Budget – Mr. Bryant stated he had three concerns when addressing the budget: gasoline, training/travel-away, and property scanners and software. Mr. Bryant explained the fixed assets process. A motion was made by Mr. Lee and was seconded by Ms. Zoesch to adopt the 2010-2011 Department Budget. Motion passed unanimously.
3. FEMA – Mr. Bryant gave an update on the closeout process with FEMA. Mr. Bryant stated we have completed approximately 1/3 of the reconciliations and hope to be completely done by end of the fiscal year. He anticipates FEMA should be done by end of calendar year.

- VI. ITEMS FROM COMMITTEE MEMBERS – Mr. Wilson stated he would make a recommendation to the Board to fill the secretary position. Mr. Bryant passed out a draft copy of the Mr. Wilson’s letter to the Board. Mr. Wilson asked if there were any comments or objections, there were none. Mr. Wilson stated he would be present at the next Board workshop scheduled for March 12, as this matter would be an agenda item. He invited the other audit committee members to attend.
- VII. ANNOUNCEMENTS – There were no announcements.
- IX. NEXT MEETING DATE – To be determined.
- X. ADJOURNMENT – Mr. Wilson asked if there were any objections to adjourn, there were none. The meeting ended at 6:35 p.m.


Secretary


Chair


Date

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