

**ESCAMBIA COUNTY SCHOOL BOARD**  
**AUDIT COMMITTEE**  
**MINUTES**  
**MARCH 5, 2012 - 5:30 PM**

**I. CALL TO ORDER**

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 5:31 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1<sup>st</sup> Floor, Pensacola, FL 32505. Those present were Tod Wilson; Amy Kozak; Earl Lee; Diane Martinez, via telephone conference; David Bryant, Director, Office of Internal Auditing; Michele Kiker, Senior Auditor; Justin Cook, Internal Auditor and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

**II. ADOPTION OF AGENDA**

A motion was made by Mr. Lee and seconded by Ms. Kozak to adopt the agenda as presented. Motion passed unanimously.

**III. PUBLIC INPUT – There was no public input.**

**IV. APPROVAL OF MINUTES FROM MEETING OF OCTOBER 24, 2011**

A motion was made by Ms. Martinez and seconded by Mr. Lee to approve the minutes for the October 24, 2011 meeting. Motion passed unanimously.

**V. ITEMS FROM INTERNAL AUDITING**

A. Internal Accounts Audits – There were no internal accounts audits presented.

B. Other Audits/Reviews

1. Dependent Eligibility Audit – Mr. Bryant discussed the audit process and gave a status update.
2. Outside Support Organization Compliance Review – Mr. Bryant explained the audit process. He indicated there were 51 schools reviewed. Nine schools reported having no outside support organizations. All schools, with the exception of 1 were in compliance.

C. Other Items

1. Department Personnel Planning Document – Mr. Bryant and Mr. Wilson discussed the staffing recommendations. Mr. Bryant indicated that current staffing was adequate and there were no changes to the personnel planning document (PPD). A motion was made by Mr. Lee and seconded by Ms. Kozak to accept the PPD. Motion passed unanimously.
2. 2012 – 2013 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2012-2013 fiscal year. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the department budget. Motion passed unanimously.
3. FEMA – Mr. Bryant discussed the small project netting process that is going to be done for Hurricane Ivan.
4. Current Investigations – Mr. Bryant indicated that the Office of Internal Auditing was currently working on 2 investigations.
5. Update on Office of Internal Auditing Intern – Mr. Bryant indicated the position was vacated by a previous intern who obtained a full-time position with an outside organization. The new intern is a student at UWF.


**VI. ITEMS FROM COMMITTEE MEMBERS - None**

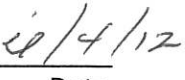
**VII. ANNOUNCEMENTS –** Mr. Bryant announced that Justin Cook, Auditor passed the CFE (Certified Fraud Examiner) exam. He also announced that Michele Kiker, Senior Auditor is studying to take the CFE exam.

**VIII. NEXT MEETING DATE – To be determined.**

IX. ADJOURNMENT – A motion to adjourn was made by Ms. Martinez and seconded by Ms. Kozak. Motion passed unanimously. The meeting ended at 6:13 p.m.

  
Secretary

  
Chair

  
Date

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