

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
JUNE 4, 2012 - 1:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:00 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st 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; Stephanie Taylor, Intern and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF MARCH 5, 2012

A motion was made by Ms. Martinez and seconded by Mr. Lee to approve the minutes for the March 5, 2012 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits

1. Audit Follow-Ups – Mr. Bryant discussed the audit follow-up requirements. Mr. Lee suggested that more training sessions be offered to secretaries and bookkeepers in order have more schools in compliance. Mr. Bryant suggested the office create a “hot topics” sheet to be provided to principals, bookkeepers and secretaries at the beginning of the school year.

B. Other Audits/Reviews

1. Items for Approval

- a. Dependent Eligibility Audit – Mr. Bryant discussed the audit process and pointed out selected outcome percentages. He also discussed the audit recommendations.
- b. Outside Support Organization Compliance Review – Mr. Bryant discussed the audit process and the required documents necessary for the schools to submit in order to be considered in compliance.

A motion was made by Mr. Lee and seconded by Ms. Martinez to accept these reports. Motion passed unanimously.

2. Items for Discussion

- a. George Stone Financial Aid – Operational Review – Mr. Bryant discussed that this review was a direct result of a principal’s request to assist him and his staff with the financial aid operations at his school.
- b. 2011-2012 Food Service Procurement Review – Mr. Bryant indicated the fieldwork was almost complete for this review.
- c. District A la Carte Process Analysis – Mr. Bryant indicated an analysis of high school cafeterias’ a la carte items was being conducted as a result of an ongoing investigation.
- d. Longleaf Internal Funds Investigation – Mr. Bryant indicated this investigation was complete.

C. Other Items

1. Items for Approval

- a. 2010-2011 Work Plan – The 2010-2011 work plan was presented for approval by the committee. A motion was made by Ms. Kozak and seconded by Ms. Martinez to accept the work plan. Motion passed unanimously.

2. Items for Discussion


- a. Quality Assessment Review – Mr. Bryant discussed a Quality Assessment Review will be conducted by the end of the summer.
- b. FEMA Update – Mr. Bryant gave an update on FEMA.
- c. Current Investigations – Mr. Bryant indicated that the Office of Internal Auditing was currently working on 2 - 3 investigations.
- d. Personnel Planning Document – Mr. Bryant indicated the Personnel Planning Document was approved at the last meeting. Mr. Bryant notified the committee that the PPD had been approved by the School Board and contract recommendations would be approved by the School Board at their June meeting.


VI. ITEMS FROM COMMITTEE MEMBERS - None

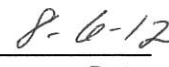
VII. ANNOUNCEMENTS – Mr. Bryant announced that Michele Kiker, Senior Auditor passed the CFE (Certified Fraud Examiner) exam.

VIII. NEXT MEETING DATE – To be determined.

IX. ADJOURNMENT - A motion to adjourn was made by Ms. Kozak and seconded by Ms. Martinez. Motion passed unanimously. The meeting ended at 1:55 p.m.


Secretary


Chair


Date

jlc