

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
January 31, 2017 – 1:00 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:05 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director – Office of Internal Auditing
Zack Hannah	Michèle Kiker, Senior Auditor
Diane Martinez	Brad Mostert, Senior Auditor
Dr. Chula King	

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Ms. Martinez to adopt the agenda. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF DECEMBER 31, 2016

A motion was made by Dr. King and seconded by Mr. Hannah to approve the minutes for the December 31, 2016 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits

- a. 2015-2016 Internal Accounts Audits with findings (7 Schools) – Mr. Bryant discussed audit issues. Mr. Bryant stated material matters affected the reliability of some of the financials. Committee questioned if matters impacted the District financials, Mr. Bryant replied it did not. Mr. Bryant informed the committee each school was offered training by the Office of Internal Auditing and District personnel to correct noted issues.
- b. District-Wide Report on School Internal Accounts – Mr. Bryant discussed the general overview of the report results. Mr. Bryant specifically reviewed matters pertaining to the use of the general fund by schools and potential future use of credit card transaction software to ease the burden placed on financial record keepers at the schools.

A motion was made by Mr. Wilson and seconded by Dr. King to accept items a-b. Motion passed unanimously.

2. 2017-2018 Department Budget – Mr. Bryant discussed the budget for the next fiscal year and explained the addition of the cost of actual expenditures for the current year, which was requested by Mr. Hannah and Mr. Lee. A motion was made by Dr. King and seconded by Ms. Martinez to accept the 2017-2018 Department Budget. Motion passed unanimously.
3. 2017-2018 Department Personnel Planning Document – Mr. Bryant reviewed the Personnel Planning Document and stated there will be no change from the prior year. A motion was made

by Dr. King and seconded by Ms. Martinez to accept the 2017-2018 Personnel Planning Document. Motion passed unanimously.

4. 2017-2018 Staffing Contract Recommendations

- a. Internal Auditing Staff – The committee discussed the contract recommendation. A motion was made by Dr. King and seconded by Ms. Martinez to recommend contract renewal for the internal auditing staff.
- b. Director of Internal Auditing – The committee discussed contract recommendations. A motion was made by Dr. King and seconded by Ms. Martinez to recommend the contract renewal for the Director of Internal Auditing.

B. Items for Discussion

1. FEMA – Mr. Bryant updated the committee with details concerning the progress of the 2014 flood documentation sent to FEMA.
2. Newpoint Investigation – Mr. Bryant updated the committee on the investigation of Newpoint charter schools. Mr. Bryant responded to various questions from committee members.
3. OSO Monitoring Update – Mr. Bryant informed the committee that the Superintendent has imposed a March 31, 2017 cutoff date for any booster club that is not in compliance with District standards outlined in the new OSO manual. Mr. Bryant updated the committee on the efforts of the Office of Internal Auditing to ensure compliance before the deadline.
4. OSO Investigation Update – Mr. Bryant gave details of a current OSO investigation. Mr. Bryant stated the investigation is ongoing and will provide additional information as details of the investigation are available for release.

VI. ITEMS FROM COMMITTEE MEMBERS – None submitted.

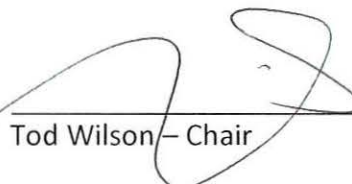
VII. ANNOUNCEMENTS – None.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – A motion to adjourn was made by Dr. King and seconded by Mr. Wilson. Motion passed unanimously. The meeting ended at 1:43 p.m.



Auditing Administration Specialist



Tod Wilson – Chair

11-15-2017

Date

JW