

**The Escambia County School Board
Audit Committee
Meeting Minutes
March 30, 2009**

I. CALL TO ORDER

Martha Smith, Chair, called the meeting of the Audit Committee to order at 5:30 p.m. in the Data Center break room of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida, 32502. Those present were David Bryant, Director, Office of Internal Auditing; Earl Lee; Justin Labrato; Amy Daniel Zoesch; Andi Wiesenfeld; 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 Mr. Labrato to adopt the agenda as presented. Motion passed unanimously.

III. PUBLIC INPUT - There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF FEBRUARY 23, 2009

A motion was made by Ms. Wiesenfeld and was seconded by Ms. Zoesch to approve the minutes for the February 23, 2009 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits – Completed Follow-Ups

Mr. Bryant discussed the 17 schools and the 15 follow-ups. Roughly 50% of schools have addressed findings.

1. Allie Yniestra Elementary Follow-Up
2. Bellview Elementary Follow-Up
3. Cordova Park Elementary Follow-Up
4. ESEAL Follow-Up
5. Hellen Caro Elementary Follow-Up
6. J.M. Tate High Follow-Up
7. L.D. McArthur Elementary Follow-Up
8. Myrtle Grove Elementary Follow Up
9. N.B. Cook Elementary Follow-Up
10. Pine Meadow Elementary Follow-Up
11. Pleasant Grove Elementary Follow-Up
12. R.C. Lipscomb Elementary Follow-Up
13. Sherwood Elementary Follow-Up
14. West Florida High Follow-Up
15. W.J. Woodham Middle Follow-Up

A motion of approval was made by Mr. Lee and seconded by Ms. Wiesenfeld. Motion passed unanimously.

B. Other Audits/Reviews

1. 2008-2009 Food Service Procurement Review
2. Transportation Time Analysis (Discussion Item)

Mr. Bryant discussed the engagement letters for Food Service Procurement Review and the Transportation Time Analysis. He indicated that the Time Analysis was a request from management after an investigation indicated the possibility of employees over-reporting overtime. Mr. Bryant further discussed the methodology of the Analysis, including comparing reports from the GPS tracking system to the employee timesheets.

C. Investigations & Management Consulting Activities (Discussion)

Mr. Bryant discussed the outstanding investigations currently taking place for the Office of Internal Auditing. The Office is currently involved in six investigations.

D. Other Issues – Discussion Items

1. Staffing Update

a. New Intern

Mr. Bryant discussed the new intern Sarah. There were five applicants interviewed and two were given second interviews.

b. 2009-2010 Staffing/Contract Renewals

Mr. Bryant explained that the Charter says that the Audit Committee is responsible for staffing. At this time, Ms. Kiker and Mr. Cook left the room in order for the committee to vote on their employment. A motion to approve contract renewals was made by Ms. Zoesch and was seconded by Mr. Labrato. Motion was passed unanimously.

c. Director Evaluation (Discussion Item) – To be handled by Mrs. Smith.

2. 2009-2010 Department Operating Budget

Mr. Bryant presented the 2009-2010 budget. A 10% reduction budget was requested of each department. Mr. Bryant discussed that his office took most of their reduction from away travel. Local training will be done in lieu of away travel. A motion for approval was made by Ms. Wiesenfeld and seconded by Ms. Zoesch. Motion passed unanimously.

- VI. ITEMS FROM COMMITTEE MEMBERS – Mr. Lee discussed the standards issued by Mr. Thomas and asked how they related to the District's Ethics Policy. Mr. Bryant indicated that staff was currently gathering information.
- VII. ANNOUNCEMENTS – An announcement was made that Mr. Bryant and Ms. Kiker will be taking Part 3 of the CIA examination on March 31, 2009.
- VIII. NEXT MEETING DATE – To be determined
- IX. ADJOURNMENT - A motion to adjourn was made by Mr. Lee, seconded by Mr. Labrato, and passed unanimously. The meeting ended at 5:51 p.m.

Chair

Wanda Sel

Date

6/30/09