

**The Escambia County School District  
Audit Planning and Review Committee Meeting  
Minutes, April 2, 2001**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:30 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. In addition to the Committee Chair, committee members in attendance were Kelly Bowen, Angela Sheffield, and Laura Shaud. Others in attendance were, Sam Scallan, Director, Internal Auditing, Susan Reed, recording the minutes, Debbie Fussell, Mike Itoni, and Dr. John DeWitt, Chairman, Escambia County School Board.
- II. A motion to adopt the agenda was made by Angela Sheffield, seconded by Kelly Bowen, and passed unanimously. Should be 02/06/01. See attached agenda.
- III. A motion to approve the minutes for the January 8, 2001, meeting including one recommended change was made by Angela Sheffield, seconded by Kelly Bowen, and passed unanimously.
- IV. Items from Internal Auditing:
- A. Mr. Scallan reported that Internal Funds Audits have been completed in accordance with State Board Rules for each of the 23 schools being presented to the Committee this month. Pine Forest High School was the only school with reportable conditions other than the "segregation of duties statement." One comment related to a football ticket problem noting that the principal has already taken appropriate measures. The other comment noted fees being charged to students for the rental of lockers. These lockers have locks that are built in, thereby preventing students from bringing their own. The schools with lock/locker rental accounts have been instructed to use funds in those accounts to re-key lockers. The only fees, approved by the Board, are adult fees at George Stone Vocational Technical Center and Pre-K fees.
- The "segregation of duties statement" is a standard comment on all internal funds reports due to the lack of staff necessary to have an adequate segregation of duties. This does not apply to George Stone Vocational Technical Center.
- A motion to accept the 23 Internal Funds Audits, as indicated on the agenda, was made by Kelly Bowen, seconded by Laura Shaud, and passed unanimously.
- B. Mr. Scallan asked for clarification of language in the Committee's Charter regarding consecutive terms for the Superintendent's appointee to the Committee. The Committee suggested that the appointee check back with the Superintendent after one year to see if he would like to select a replacement. Mr. Scallan reminded the Committee that Shelly Blake, the Board appointee, would be reaching the end of her term June 30. The Committee, with Dr. DeWitt's

concurrence, asked Mr. Scallan to include a suggestion for the replacement of their appointee in a memo for the Boards consideration.

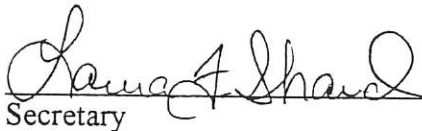
- C. Mr. Scallan presented his risk assessment, which included issues submitted by him and those obtained through discussions with the Superintendent, Board members, and district staff. The Committee approved the topics, identifying risks with the understanding that those topics of higher risks would be given priority. Mr. Scallan reported that currently Kevin Windham is continuing with the Change Orders Audit and Debbie Fussell is reviewing George Stone Vocational Technical Center's Fee Collection.
- D. 1. Mr. Scallan reported that the personnel planning document and contract renewal recommendations for the District would be placed on the Board's agenda this month for approval. He suggested that the Committee make a recommendation for his contract renewal and contract length as required in the Charter. Mr. Adkins reported that he had requested input from the Board into Mr. Scallan's evaluation. He and the Committee agreed that the evaluation should be completed before sending a request for contract renewal. Mr. Adkins will discuss the evaluation at the next meeting.
2. Mr. Scallan sought the Committee's input regarding his version of the department job descriptions for Senior Auditor, Auditor, and Director that he had submitted to the firm evaluating job descriptions for the District. He stated that he had removed the "equivalency clause" from all three job descriptions. The Committee's suggestions included requiring less experience for the auditor and senior auditor descriptions, making some changes to the education qualifications, requiring more experience for the director, and adding the requirement of a Florida Driver's License to all.
3. Mr. Scallan presented a draft of the Internal Auditing Department's budget for 2001-2002 to the Committee. There was discussion of Travel-Away, the source of necessary training for the department, which had been cut in half and then in half again last year. The Committee suggested membership with AICPA (American Institute of Certified Public Accounts) as a source of less expensive training on-line. Requests that had been cut from last years budget, being requested again, were also discussed. The Committee agreed that Mr. Scallan should review vehicle utilization to determine a shift to mileage reimbursement for the inventory technician rather than a district assigned vehicle. They also agreed that vehicle utilization for the District should be added to the risk assessment.
4. Mr. Scallan reported that the request for hiring a new Co-op Student before July 1 was rejected due to the district's current financial difficulties.

- E. Under current projects, Mr. Scallan reported that Kevin Windham was working on Construction Change Orders and Debbie Fussell was reviewing the George Stone Vocational Technical Center Fee Schedule.
- F. Mr. Scallan requested the Committee's approval to conduct a review of the Custodial Supplies Bid based on a request from the Superintendent.
- G. Mr. Scallan reported that investigators from the Professional Practice Commission had requested that the department assist in an investigation. The Committee asked that he keep them informed of the extent of the department's involvement.

Mr. Scallan also reported that the Board requested that the department perform a review of district travel.

The Committee was reminded of the board meeting on April 17, 2001 and the workshop on April 16. Mr. Adkins stated that he would give the Committee's report at the workshop on April 16 but would not be able to make the board meeting.

- V. There were no items from Committee members.
- VI. There was no public input.
- VII. There were no other announcements.
- VIII. The Committee will be contacted regarding the next meeting.
- IX. Mr. Adkins adjourned the meeting at 6:40 p. m.

  
Secretary

  
Chairman

**AUDIT PLANNING AND REVIEW COMMITTEE  
ESCAMBIA COUNTY SCHOOL BOARD  
DR. VERNON MCDANIEL BUILDING  
215 WEST GARDEN STREET  
BOARD ROOM  
PENSACOLA, FLORIDA**

**AGENDA  
April 2, 2001  
5:30 PM**

- I. CALL TO ORDER**
- II. ADOPTION OF AGENDA**
- III. APPROVAL OF MINUTES FROM MEETING OF February 6, 2001**
- IV. ITEMS FROM INTERNAL AUDITING**
- V. ITEMS FROM COMMITTEE MEMBERS**
- VI. PUBLIC INPUT**
- VII. ANNOUNCEMENTS**
- VIII. NEXT MEETING DATE**
- IX. ADJOURNMENT**

**AUDIT PLANNING AND REVIEW COMMITTEE  
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- II. ADOPTION OF AGENDA
- III. APPROVAL OF MINUTES FROM MEETING OF February 6, 2001
- IV. ITEMS FROM INTERNAL AUDITING
  - A. Completed Audits
    - 1. Jim Allen Elementary School for 99-00
    - 2. Judy Andrews Elementary School for 99-00
    - 3. Beggs Educational Center for 99-00
    - 4. Brentwood Elementary School for 99-00
    - 5. A.A. Dixon Elementary School for 99-00
    - 6. ESEAL Program for 99-00
    - 7. Ensley Elementary School for 99-00
    - 8. Environmental Studies Center for 99-00
    - 9. Escambia High School for 99-00
    - 10. Lincoln Park Elementary School for 99-00
    - 11. Montclair Elementary School for 99-00
    - 12. Myrtle Grove Elementary School for 99-00
    - 13. Oakcrest Elementary School for 99-00
    - 14. Pensacola Beach Elementary School for 99-00
    - 15. Petree Pre-K Center for 99-00
    - \* 16. Pine Forest High School for 99-00
    - 17. Sherwood Elementary School for 99-00
    - 18. Sid Nelson Community Learning Center for 99-00
    - 19. A. K. Suter Elementary School for 99-00
    - 20. George Stone Vocational Center for 99-00
    - 21. Warrington Elementary School for 99-00
    - 22. Woodham High School for 99-00
    - 23. Workman Middle School for 99-00
  - \* Denotes school with finding
  - B. Audit Committee Charter-Membership
  - C. Risk Assessment/Annual Work Plan

D. Department

1. Recommendation to Board for Contract Renewal for Department Director & Contract Length
2. Job Descriptions
3. Budget
4. Co-op Replacement

E. Current projects:

- |     |   |                |
|-----|---|----------------|
| 1.  | Risk Management Receivables Review                | Report Pending |
| 2.  | Pine Forest High School Football Tickets Review   | Report Pending |
| 3.  | Escambia High School Lawn Supplies Review         | Report Pending |
| 4.  | Official Receipts Review                          | Report Pending |
| 5.  | Lady Gator Track Booster Club Audit               | Report Pending |
| 6.  | Follow-up to Maintenance Work Orders              | Planned        |
| 7.  | Ferry Pass Middle School Band Booster Club Review | Report Pending |
| 8.  | Construction Change Orders                        | In Progress    |
| 9.  | Brownsville Middle School PTA                     | Report Pending |
| 10. | Escambia High School Chorus Booster Club          | Report Pending |

F. Proposed Bid

G. Other Issues

V. ITEMS FROM COMMITTEE MEMBERS

VI. PUBLIC INPUT

VII. ANNOUNCEMENTS

VIII. NEXT MEETING DATE

IX. ADJOURNMENT