

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, May 20, 2002**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:32 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Committee members in attendance were Betsy Bowers, Kelly Bowen, and the new representative for PTA, Audrey Morrison replacing Laura Shaud. Others in attendance were, Kathy Langley, who will be the new IIA representative replacing Kelly Bowen, Sam Scallan, Director, Internal Auditing, Frankie VanHorn, and Susan Reed, recording the minutes.
- II. Upon motion and second, the Committee adopted the agenda.
- III. The minutes for the March 4, 2002 meeting were approved by the Committee with no additions or deletions.
- IV. Items from Internal Auditing: Mr. Scallan reminded the Committee that audits do not become public record until published and presented to the Board.

- A. There were sixteen Internal Funds Audits presented to the Committee for acceptance, fourteen having no findings other than the standing comment regarding segregation of duties. The two remaining had findings.

Mr. Scallan and the Committee discussed the findings noted in the Escambia High School Audit which included receipt of funds, contingency planning, timely remittance of funds, pre-numbered tickets, student fees, fund raising and the standing comment regarding segregation of duties.

A motion to accept the Escambia High School Audit was made by Audrey Morrison, seconded by Kelly Bowen and passed unanimously.

Mr. Scallan also discussed the findings noted in the Ferry Pass Middle School Audit with the Committee to include receipt of funds, investments, sales tax, expenditure authorization, fund raising, student fees, and the standing comment regarding segregation of duties. During the Committee's discussion of the investment finding, it was agreed that a recommendation be made to the Board to adopt policy regarding investment of school's idle funds.

A motion to accept the Ferry Pass Middle School Audit was made by Betsy Bowers, seconded by Kelly Bowen, and passed unanimously.

A motion to accept the remaining Internal Funds Audits with no findings was made by Kelly Bowen, seconded by Betsy Bowers and passed unanimously.

- B. Mr. Scallan presented the follow-up report to the Review of C. A. Weis Elementary School Saturday School Program accepted at the last meeting. He reported to the Committee that this review concentrated on the allegation of duplicate payment of services to several teachers from more than one fund source. It was the Committee's recommendation that the report be simplified for

clarification. They then recommended that the tentative findings be presented to the Superintendent for response before bringing back to the Committee at its next meeting.

Mr. Scallan reported that with the dismissal of the charges related to the Escambia High Community School Program, Dance/Gymnastics Classes and Escambia High School Chorus Booster Club, the two reports can now be released. The committee recommended that the employee's name be removed from the Community School Coordinator's response after concerns were raised regarding liability issues.

A motion to accept the Escambia High Community School Program, Dance/Gymnastics Classes Review as amended was made by Betsy Bowers, seconded by Audrey Morrison and passed unanimously.

A motion to accept the Escambia High School Chorus Booster Club Review was made by Betsy Bowers, seconded by Kelly Bowen and passed unanimously.

- C. Mr. Scallan then reviewed the status of the current projects listed on the agenda. The Risk Management Receivables Review is now assigned to Kevin Windham and the Maintenance Work Order follow-up and Official Receipts projects are on hold. The completion of the District Vehicles vs Mileage Review is on hold waiting training and access to district records.
- D. Mr. Scallan discussed the Charter and its stipulation with reporting to the Superintendent's Office for leave, travel, etc. instead of the Board. The Committee agreed to postpone discussion of any possible changes until the next meeting to give them time to review the Charters.

Mr. Scallan informed the Committee that the budget for next year had been submitted to and approved by John DeWitt, Board Chairman and Mike Adkins and submitted to the Budgeting Department. The Committee concurred with the approval of the department budget by Mr. Adkins.

A motion was made by Betsy Bowers and seconded by Kelly Bowen to approve the Internal Auditing Department budget.

Mr. Scallan announced that permission had been given and advertisement began Friday, May 17 and will run through May 31 to fill the vacant auditor position vacated by Debbie Fussell who was hired as the Financial Analyst in the Food Services/Travel Department for the District.

Mr. Scallan also announced that the Inventory Technician was leaving the next day to start a new job with the Sheriff's Department in their evidence room.

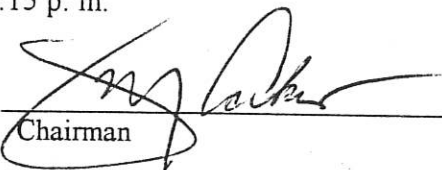
Mr. Scallan reminded the Committee that two members of the Audit Committee would be leaving effective June 30. Kelly Bowen's replacement has been found

and he will contact a suggested Superintendent representative before the next meeting.

Mr. Scallan advised the Committee that permission had been granted to hire a Co-op student to replace the one that left in December. He would probably be contacting the prospective student in the next couple of days.

- V. Betsy Bowers and other members of the Committee thanked those members who would be leaving and welcomed new members.
- VI. Ms. VanHorn, Title I Teacher, read excerpts of a letter from her addressed to Mike Adkins, Audit Committee Chairman, regarding the Weis Review.
- VII. There were no announcements.
- VIII. The next meeting date was tentatively scheduled for June 17, 2002.
- IX. A motion to adjourn was made by Betsy Bowers and seconded by Audrey Morrison. Mr. Adkins adjourned the meeting at 7:15 p. m.

Secretary



Chairman