

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

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:30 p.m. in the Board Room of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. The Chairman welcomed the School Board's new appointee, Betsy Bowers, who replaced Shelly Blake. In addition to the Committee Chair and the Board's new appointee, committee members in attendance were Kelly Bowen and Laura Shaud. Others in attendance were, Sam Scallan, Director, Internal Auditing, Susan Reed, recording the minutes, and Debbie Fussell.
- II. A motion to adopt the agenda was made by Betsy Bowers, seconded by Kelly Bowen, and passed unanimously.
- III. A motion to approve the minutes for the April 2, 2001, was made by Kelly Bowen, seconded by Mike Adkins, and passed unanimously.
- IV. Items from Internal Auditing:
 - A. Mr. Scallan reported that the final Internal Funds Audit had been completed in accordance with State Board Rules and with the Committee's acceptance would be ready to be placed on the agenda for the next regularly scheduled Board meeting.

A motion to accept the Internal Funds Audit, as indicated on the agenda, was made by Kelly Bowen, seconded by Betsy Bowers, and passed unanimously.
 - B. Mr. Scallan presented his annual work plan, which was in accordance with the risk assessment submitted to the Committee at the meeting on April 2. He requested the Committee's approval as stated in the Committee's Charter. The work plan outlined hours needed for completion of internal funds audits with the remainder of hours available for special assignments/requests and risk related projects. The Committee recommended that the work plan ~~and~~ detail budget hours for the specific assignments including an adequate reserve contingency.

A motion to approve the annual work plan with the understanding that an amended work plan, listing the hours for the individual projects, be submitted at the next meeting, was made by Betsy Bowers, seconded by Kelly Bowen, and passed unanimously.
 - C. Mr. Scallan reported that a new part time Co-op Student, Christopher Kroll, had been selected and began employment as of July 2. Carolyn Bowe, our remaining Co-op Student, will be leaving in August and at that time the department will pursue her replacement.

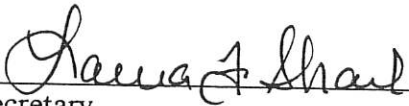
- D. Under current projects, Mr. Scallan reported that after meetings with the Committee Chairman and Superintendent that the final report of the Construction Change Orders Review would be delayed in consideration of the auditee's response. Supt. Paul will meet with the current Director of Facilities Planning, Mr. Ted Kirchharr, on this matter. A project to review Group Life Insurance is being conducted by Kevin Windham and Debbie Fussell is proceeding with a review of the Custodial Supply Bid. In addition, Carolyn Bowe, Co-op Student, is performing a review of Worker's Compensation Indemnity Payments.


The other items under current projects were discussed. For final projects pending, other than Construction Change Orders, the Committee requested that Mr. Scallan prepare final reports to be submitted at their next meeting, exception being those still under active investigation by law enforcement. In addition, Mr. Scallan and the Committee discussed what should be included in the planned follow-up to Maintenance Work Orders.

- E. Mr. Scallan reported that information is still being added to the out-of-county travel data-base with periodic reports submitted to the School Board and Superintendent.

Mr. Scallan announced plans to perform a cost analysis of mileage reimbursement vs employee's use of District vehicles. This item was discussed with the Superintendent at their monthly meeting.

- V. Mr. Adkins discussed the progress of the evaluation of the Internal Auditor as required by the Charter. The Committee agreed that sufficient time had been allotted for meetings with School Board members and that it would be appropriate to finalize the evaluation prior to the next committee meeting. The Committee Chair also requested input from committee members.
- VI. There was no public input.
- VII. There were no other announcements.
- VIII. The Committee suggested that their next meeting be scheduled for early September with the actual date and time determined at a later date using e-mail.
- IX. A motion to adjourn was made by Kelly Bowen and seconded by Betsy Bowers. Mr. Adkins adjourned the meeting at 6:25 p. m.


Secretary


Chairman