

The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, August 27, 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~~^{Conference Room B} of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Committee members in attendance were Kelly Bowen, Betsy Bowers, Angela Sheffield, and Laura Shaud. Others in attendance were, Sam Scallan, Director, Internal Auditing, Susan Reed, recording the minutes, Kevin Windham and Debbie Fussell.
- II. A motion to adopt the agenda was made by Betsy Bowers, seconded by Angela Sheffield, and passed unanimously.
- III. A motion to approve the minutes for the July 2, 2001 meeting, was made by Betsy Bowers, seconded by Kelly Bowen, and passed unanimously.
- IV. Items from Internal Auditing:

- A. Mr. Scallan presented ten (10) completed projects to the Committee for approval. Discussion followed with the Committee making recommendations for changes to the reports. They agreed that the reports could be issued once updated with proposed changes and subject to approval by the Chairman. The Committee also recommended that Mr. Scallan again request a response to the Workers' Compensation Report informing management that the report was ready to be issued and that he would prefer issuing it with a response. Mr. Scallan reported that he would have management's response to the report on life insurance the following day. The Committee decided to table the Ferry Pass Band Booster Report and suggested that engagement letters should be checked against audit objectives stated in reports.

Mr. Scallan's report on booster clubs and PTAs was also discussed and approved with proposed changes. He commented that the Board does not normally discuss reports publicly so he expressed the need for this report to be brought up at the next Board Workshop so that the Board and Superintendent could discuss the recommendations.

A motion to approve the completed projects with the provision that the Committee Chairman review final language before the reports are issued, was made by Kelly Bowen, seconded by Angela Sheffield, and passed unanimously.

- B. Mr. Scallan briefly reviewed the status of current projects.

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- C. Mr. Scallan presented his annual work plan, which included budgeted hours for specific assignments including an adequate reserve requested by the Committee at its July 2 meeting. The work plan will be submitted for the Audit Committee Chairman's signature once minor corrections are made.

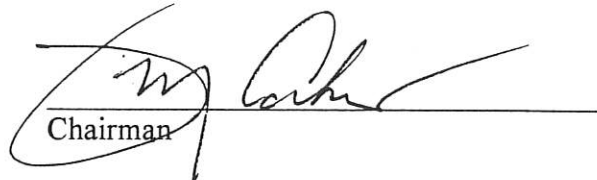
A motion to approve the annual work plan was made by Betsy Bowers, seconded by Angela Sheffield, and passed unanimously.

- D. Mr. Scallan reported that the department currently has one part-time Co-op Student and that he will pursue finalizing the second.
- E. Mr. Scallan reported that an engagement letter had been sent regarding an audit of the Pine Forest High School's Quarterback Club and that a department status report had been sent to the Board.

In addition, he announced that two surveys had been sent out; one in regards to the PR Supply Bid Review and another requested by board member Cary Stidham.

- V. Betsy Bowers requested that Mr. Scallan present a plan to the Committee at future meetings establishing departmental procedures for performing follow-up to recommendations contained in reports issued by the department.
- VI. There was no public input.
- VII. There were no other announcements.
- VIII. The next meeting date will be set up through e-mail.
- IX. A motion to adjourn was made by Betsy Bowers and seconded by Laura Shaud. Mr. Adkins adjourned the meeting at 6:37 p. m.


Secretary


Chairman