

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, September 30, 2002**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:35 p.m. in the Board Room of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Other committee members in attendance were: Audrey Morrison, Betsy Bowers, and Aleta Hudson. Others in attendance were: Sam Scallan, Director, Internal Auditing; Scott Woody and Tiffany Barton, Auditors; and Susan Reed, recording the minutes.
- II. Upon motion and second, the Committee adopted the agenda.
- III. The minutes for the August 19, 2002 meeting were approved by the Committee with no additions or deletions.
- IV. Items from Internal Auditing:
 - A. Eight Internal Funds Audits were presented to the Committee for acceptance. There were no findings other than the standing comment regarding segregation of duties. Mr. Scallan pointed out that language addressing restrictions to auditor independence has now been removed from the reports. Professional guidance governing auditor's involvement in the financial activities being audited requires that a disclaimer of such involvement be contained in audit reports for two successive years.

A motion to accept the Internal Funds Audits was made by Betsy Bowers, seconded by Audrey Morrison, and passed unanimously.

- B. Mr. Scallan reported that there had been no change in the status of the current projects listed on the agenda.
- C. Mr. Scallan reminded the Committee that the two vacant auditor positions had been filled by the individuals introduced to them prior to the meeting. He added that the second Co-op position has still not been filled.

Mr. Scallan presented the Internal Auditing Department's Annual Work Plan that incorporates recommendations made by the Committee at its last meeting. The Committee agreed that the Extra Pay Timesheet Review should be given priority. The work plan was accepted by the Committee and it was recommended that Mr. Scallan present his work plan to the Superintendent for his endorsement.

- D. The Committee discussed proposed changes to the Charter for the Audit Committee prepared by Mr. Scallan from suggestions received from individual committee members prior to the meeting. Discussion of each change followed. The Committee approved the suggested changes with no objections and advised Mr. Scallan to submit these changes to the School Board for advertisement and adoption.

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- V. There were no items from the Committee.
- VI. There was no public input.
- VII. There were no announcements.
- VIII. The next meeting date will be set at a later date.
- IX. A motion to adjourn was made by Audrey Morrison and seconded by Betsy Bowers. Mr. Adkins adjourned the meeting at 5:55 p. m.


Secretary


Chairman