

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
AUGUST 6, 2012 - 1:30 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:30 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were Tod Wilson; Zack Hannah; Earl Lee; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Justin Cook, Internal Auditor; and Michele Kiker, Senior Auditor, recording the minutes.

II. WELCOME NEW MEMBER

Mr. Wilson, the Audit Committee, and the Office of Internal Auditing staff welcomed the new committee member, Mr. Zack Hannah.

III. ADOPTION OF AGENDA

A motion was made by Mr. Hannah and seconded by Mr. Lee to adopt the agenda as presented. Motion passed unanimously.

IV. PUBLIC INPUT – There was no public input.

V. APPROVAL OF MINUTES FROM MEETING OF JUNE 4, 2012

A motion was made by Mr. Lee and seconded by Ms. Martinez to approve the minutes for the June 4, 2012 meeting. Motion passed unanimously.

VI. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits – Mr. Bryant provided background information for the internal funds audit process. He discussed there were 26 schools that would have a full audit completed for the 11-12 school year. The remaining schools would receive limited audits. All schools would be included in the District-wide report.

B. Other Audits/Reviews

1. Items for Approval

a. George Stone Financial Aid – Operational Review – Mr. Bryant indicated the principal requested this review as there was a turnover of key personnel and he wanted a documented process of procedures. A motion was made by Ms. Martinez and seconded by Mr. Hannah to accept this report. Motion passed unanimously.

b. 2011-2012 Food Service Procurement Review – Mr. Bryant explained the process of the Food Service Procurement Review and discussed the findings noted in the report. A motion was made by Ms. Martinez and seconded by Mr. Hannah to accept this report. Motion passed unanimously.

2. Items for Discussion

a. High School A' la Carte Analysis – Mr. Bryant indicated the Superintendent requested this project to analyze the processes at each high school cafeteria and indicate best practices at each school and District-wide.

C. Other Items

1. Items for Approval

- a. 2010-2011 Work Plan (revised) – The 2010-2011 work plan was presented for approval. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the work plan. Motion passed unanimously.
- b. 2011-2012 Work Plan – The 2011-2012 work plan was presented for approval. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the work plan. Motion passed unanimously.

2. Items for Discussion


- a. Quality Assessment Review – Mr. Bryant discussed a Quality Assessment Review will be conducted in the near future. The reviewer conducting the QAR will be Ms. Betsy Bowers, Associate Vice-President for Internal Auditing and Management Consulting at UWF.
- b. FEMA Update – Mr. Bryant gave an update on FEMA.

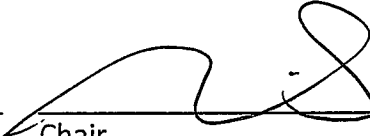
VII. ITEMS FROM COMMITTEE MEMBERS – None

VIII. ANNOUNCEMENTS – None

IX. NEXT MEETING DATE – To be determined.

X. ADJOURNMENT – Mr. Wilson adjourned the meeting at 2:35 p.m.


Secretary


Chair

11-9-12
Date

jlc