

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
December 1, 2014 – 1:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:04 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director, Office of Internal Auditing
Zack Hannah	Michèle Kiker, Senior Auditor
Dr. Chula King	Brad Mostert, Auditor
Diane Martinez	Shanee Ducker, Intern
Earl Lee	Michael Davis, Intern

Pamela Riley, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Mr. Lee to adopt the agenda. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF JUNE 30, 2014

A motion was made by Mr. Hannah to amend the June 30, 2014 minutes to include Mr. Lee as present and seconded by Mr. Martinez. Motion passed unanimously. A motion was made by Mr. Lee and seconded by Dr. King to approve the minutes with the edit made for the June 30, 2014 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits (2013-2014) – Mr. Bryant discussed the following:

Internal Accounts Audits had been completed and the various areas tested were reviewed.

1. Seven schools without findings – Mr. Bryant briefly discussed the seven schools.
2. Fifteen schools with findings – Mr. Bryant discussed the audit findings. There were issues; however, nothing unusual from prior years. Mr. Lee asked if there was training for new secretaries and principals. Mr. Bryant indicated new secretaries are trained on day-to-day operations by Denise Patterson. Ms. Kiker works on compliance matters with the new principals. The Finance division also holds a Finance Workshop once a year. Mr. Wilson asked if there are minimum job qualifications to meet the needs of the District. Mr. Bryant stated the District has established job qualifications, which may be waived by the interview committee. Internal Auditing also volunteers to sit in on the interviewing committee.
3. Two schools with no opinion – Mr. Bryant discussed the reasons our office did not render an opinion. Ms. Kiker had exit conferences with both principals. The Superintendent is aware and wanted to make sure the matters were addressed and would not occur again.

- B. District-wide Audit of School Internal Accounts – Mr. Bryant discussed the District-wide Internal Accounts Audit Report. The Committee discussed the audit.

A motion was made by Dr. King and seconded by Ms. Martinez to approve all audits with minor recommendations/corrections. Motion passed unanimously.

C. Other Audits/Review

1. 2012-2013 Food Service Procurement Review-Follow-up – Mr. Bryant discussed the review. Mr. Mostert followed up on all 59 recommendations. Ten recommendations are still pending. The Committee was pleased that all departments worked hard to find solutions.

D. Other Items

1. Items for Approval
- a. None
2. Items for Discussion
- a. FEMA/Flood Damages – Mr. Bryant discussed the flood damages at area schools. We are 95% complete with FEMA.
 - b. Tate High School Fictitious Meals Investigation – Mr. Bryant discussed the Tate High School Fictitious Meals Investigation. The District had to pay back \$20,737.42 to the Department of Education.
 - c. Ferry Pass Elementary Fictitious Meals Investigation – Mr. Bryant discussed the Ferry Pass Elementary Fictitious Meals Investigation. The District had to pay back \$254,415.43 to the Department of Education.
 - d. District Financial Concerns – Follow-up – Mr. Bryant discussed the District Financial Concerns. It was recommended that a letter of appreciation for support (for addressing both the 2012-2013 Food Service Procurement Review and District Financial Concerns Review) be sent to the Superintendent.
 - e. Legal Fees Analysis – Mr. Bryant discussed the Legal Fee Analysis.
 - f. Outside Support Organization (OSO) Analysis – Mr. Bryant discussed the OSO Analysis. The OSOs are reviewed every 3 to 4 years. Several boosters had their 501 (c)(3) revoked because they had not filed taxes. The Superintendent was informed of the project. A report will be issued once the work is complete.

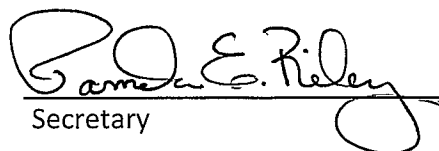
VI. ITEMS FROM COMMITTEE MEMBERS – None

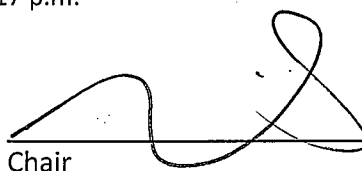
VII. ANNOUNCEMENTS

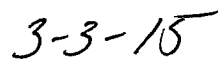
1. Reappointment of School Board representative – Mr. Bryant announced Diane Martinez was reappointed by the School Board on November 18, 2014.

VIII. NEXT MEETING DATE – To be determined.

- IX. ADJOURNMENT – A motion to adjourn was made by Mr. Lee and seconded by Dr. King. Motion passed unanimously. The meeting ended at 2:17 p.m.


Secretary


Chair


Date

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