

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
March 29, 2016 – 1:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:02 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, Senior Auditor
Earl Lee	
Diane Martinez- By Phone	

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF JANUARY 25, 2016

Mr. Bryant stated the minutes needed to be amended to change the heading on the 2nd and 3rd pages from January 26, 2016 to January 25, 2016. A motion was made by Mr. Wilson and seconded by Mr. Hannah to approve the amended minutes for the January 25, 2016 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits/Reviews/Investigations

- a. Pensacola High School Band Booster Investigation – Mr. Bryant discussed the details of the investigation with the committee. He explained that oversight is going to be provided by the Office of Internal Auditing for booster clubs in the future and new standards will be implemented.
- b. 2014-2015 School Food Services Procurement Review – Mr. Bryant discussed the details of the review which is performed on a yearly basis for the Food Services Department. Mr. Bryant stated new process changes in the Food Services Department led to lower errors than previous years.

A motion was made by Mr. Lee and seconded by Dr. King to accept items a-b. Motion passed unanimously.

2. 2016-2017 Department Budget – Mr. Bryant discussed the budget for the next fiscal year. Mr. Bryant stated the increase in the budget is because Mr. Williams is taking on a more professional role in the department. This role will require additional professional training and education which directly correlates to the increase in professional organization dues on the 2016-2017 budget. A request was made by both Mr. Hannah and Mr. Lee for the cost of actual expenditures to be presented along with the proposed budget next fiscal year. A motion was made by Mr. Lee and seconded by Dr. King to accept the 2016-2017 Department Budget. Motion passed unanimously.
3. 2016-2017 Department Personnel Planning Document – Mr. Bryant stated the only change from the prior year would be the job title classification of Mr. Mostert as a Senior Auditor instead of an

Auditor. A motion was made by Dr. King and seconded by Mr. Lee to accept the 2016-2017 Personnel Planning Document. Motion passed unanimously.

4. 2016-2017 Staffing Contract Recommendations
 - a. Internal Auditing Staff – The committee discussed contract recommendations. A motion was made by Dr. King and seconded by Mr. Hannah to recommend contract renewal for the internal auditing staff.
 - b. Director of Internal Auditing – The committee discussed contract recommendations. A motion was made by Dr. King and seconded by Mr. Hannah to recommend the contract renewal for the Director of Internal Auditing.

B. Items for Discussion

1. FEMA – Mr. Bryant stated there was no change since the last discussion. Mr. Bryant discussed the details concerning the close out of the 2014 flood documentation sent to FEMA. Mr. Lee asked Mr. Bryant about the process concerning FEMA and Mr. Bryant discussed the topic in detail with the committee.
2. Newpoint Investigation – Mr. Bryant discussed the details of a meeting with the State Attorney's Office concerning the investigation. The topic of the State Attorney's Office using the Office of Internal Auditing was presented by Mr. Wilson. Mr. Bryant stated the two offices share similar interest and the matter had previously been discussed with Superintendent Malcom Thomas. Mr. Bryant stated Mr. Thomas thought if a significant amount of time would continue to be required of Auditing Staff then a formal request for assistance should be submitted by the State Attorney's Office. Mr. Bryant stated he would discuss the issue with the committee based on the estimated hours required to complete the investigation.

VI. ITEMS FROM COMMITTEE MEMBERS – None submitted.

VII. ANNOUNCEMENTS – Mr. Hannah has been renewed as the Audit Committee appointee by the IIA-North West Florida Chapter and Dr. King has been renewed as the Audit Committee appointee by the Superintendent Malcom Thomas.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – A motion to adjourn was made by Mr. Wilson and seconded by Dr. King. Motion passed unanimously. The meeting ended at 1:38 p.m.


Auditing Administration Specialist


Chair


Date

JW