

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
May 30, 2018 – 12:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 9:20 a.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
Dr. Chula King	Michèle Kiker, Senior Auditor
Diane Martinez	Brad Mostert, Senior Auditor
Zach Hannah	Seth Broussard, Auditing Intern
	Armani Harris, Auditing Intern

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF APRIL 12, 2018

A motion was made by Ms. Martinez and seconded by Dr. King to approve the minutes for the April 12, 2018 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Annual Hotline Review – Calendar Years 2016 & 2017 – Mr. Bryant reviewed the process regarding the Hotline and discussed the results with the committee. Mr. Bryant stated no major issues were reported.
2. Substitute Payroll Documentation Review – February 2018 – Mr. Bryant reviewed the processes and procedures involved in assigning substitute teachers. Mr. Bryant discussed the results and recommendations of the review with the committee.
3. Escambia High School Softball Boosters, Inc. Review – For School Year 2017-2018 – Mr. Bryant discussed the details concerning the review and the subsequent recommendations resulting from the review.
4. Annual Work Plan
 - a. 2017-2018 – Mr. Bryant discussed details relating to the work plan.
 - b. 2018-2019 – Mr. Bryant stated the details relating to the future work plan were based on anticipated projects resulting from the district-wide risk assessment. Mr. Bryant answered questions concerning the work plan from the committee.

A motion was made by Mr. Hannah and seconded by Ms. Martinez to accept items A.1. – A.4. Motion passed unanimously.

B. Items for Discussion

1. Audits/Review

- a. Chromebook Audit – Mr. Bryant briefed the committee on the process and background of the audit and answered general questions.
- 2. Other Projects
 - a. FEMA – Mr. Bryant discussed the District’s continuing involvement with FEMA project submission and resolution. Mr. Bryant updated the committee with details concerning two open events with FEMA.
 - b. Newpoint Investigation Update – Mr. Bryant updated the committee on the 2nd trial associated with the investigation of Newpoint charter schools. Mr. Bryant answered various questions from committee members.
 - c. Internal Auditing Quality Assurance Review (QAR) – Mr. Bryant reviewed the progression of the QAR with the committee and that the Superintendent was informed that an external party may be needed to perform the review. Mr. Bryant stated a projected Fall start time to begin QAR.
 - d. District-Wide Risk Assessment – Mr. Bryant discussed the risk assessment with the committee. Mr. Bryant further discussed the details and compliance concerning new state laws regarding internal auditing.

VI. ITEMS FROM COMMITTEE MEMBERS – None.


VII. ANNOUNCEMENTS – Mr. Bryant stated he has notified the appropriate personnel concerning Ms. Martinez’s replacement.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – A motion to adjourn was made by Mr. Wilson and seconded by Ms. Martinez. Motion passed unanimously. The meeting ended at 1:02 p.m.



Auditing Administration Specialist



Tod Wilson – Chair

11-28-18

Date