

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
February 4, 2020 – 12:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:08 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson
Dr. Chula King
Allison Jones
Jay Zito

David Bryant, Director

Mr. Bryant recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Ms. Jones to adopt the agenda as presented. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF DECEMBER 17, 2019

A motion was made by Dr. King and seconded by Mr. Zito to approve the minutes for the December 17, 2019 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. District-Wide Report on School Internal Accounts – Mr. Bryant discussed the purpose of the district-wide report and the matters that were included in the report. Mr. Bryant discussed the recommendations mentioned in the report and answered questions from committee members.
2. 2020-2021 Department Personnel Planning Document – Mr. Bryant presented the 2020-2021 Department Personnel Planning Document. Mr. Bryant noted there were no changes.

A motion was made by Ms. Jones and seconded by Dr. King to approve items one and two. No further discussion. Motion passed unanimously.

B. Items for Discussion

1. Staffing Update – Mr. Bryant updated the committee on the advertisement for the open audit specialist position. He stated that interviews would be conducted over the next two weeks, with the hope of filling the position by early March.
2. Other Projects
 - a. Internal Auditing Quality Assurance Review – Mr. Bryant indicated that the report had been presented to the School Board at its regular workshop on January 17, 2020, and approved by the School Board on January 21, 2020. Mr. Bryant stated that he discussed with the School Board the IIA Standards which require the office to undergo an external quality review every five years. He indicated that during December, the Association of Local Government Auditors (ALGA) sent a team of 2 auditors to perform the Internal Auditing Quality Assurance Review (QAR). Mr. Bryant discussed the qualifications of each of the reviewers. He then explained

the process used to determine compliance with the Standards. Mr. Bryant discussed the details of the results of the QAR, including each of the items noted in the management letter, as well as his responses.

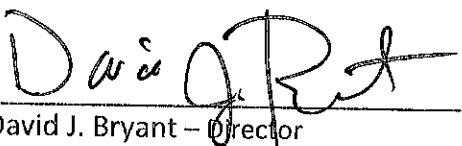
- b. Investigations – Mr. Bryant updated the committee on an open investigation involving the booster club for the Ransom Middle School chorus program.
- c. FEMA – Mr. Bryant updated the committee on the status of FEMA projects. There have been no new developments. Close outs have been requested for all projects.

VI. ITEMS FROM COMMITTEE MEMBERS – None.

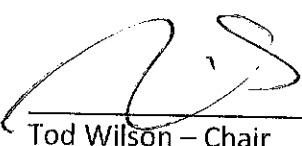
VII. ANNOUNCEMENTS – None.

VIII. NEXT MEETING DATE – Mr. Bryant presented tentative meeting dates for upcoming meetings. The committee members discussed the dates and scheduled March 24, 2020 for the next meeting.

X. ADJOURNMENT – The meeting ended at 12:46 p.m.



David J. Bryant – Director



Tod Wilson – Chair

11-30-2020
Date