

**ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
December 17, 2019 – 12:00 PM**

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:01 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
Dr. Barbara White	Bradley Mostert, Senior Auditor
Dr. Chula King	Jacki Cacciatore, Technician – Internal Auditing
Allison Jones	
Jay Zito	

Michèle Kiker, Senior Auditor, recording the minutes.

II. ADOPTION OF AGENDA

Mr. Bryant asked that item *Internal Auditing Quality Assurance Review* listed on the agenda under “Items for Discussion” as V.B.2(a) be moved to “Items for Approval” as item V.A.3.

A motion was made by Dr. King and seconded by Ms. Jones to adopt the agenda with Mr. Bryant’s edit. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF AUGUST 30, 2019

A motion was made by Dr. King and seconded by Dr. White to approve the minutes for the August 30, 2019 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits

- a. 2018-2019 Internal Accounts Audits without findings (2 schools) – Mr. Bryant stated no concerns were present in the audits without findings.
- b. 2018-2019 Internal Accounts Audits with findings (24 schools) – Mr. Bryant reviewed the internal accounts audit process and discussed the details concerning specific school audits. Mr. Bryant informed the committee that follow-up audits would be conducted on the schools with findings. Additionally, Mr. Bryant answered questions from the committee concerning the process. Mr. Bryant informed the committee that no matters related to fraud/theft were noted from the findings and the audit findings were considered “regular” non-compliance findings.

A motion was made by Dr. King and seconded by Dr. White to approve the internal accounts audits. No further discussion. Motion passed unanimously.

2. 2019-2020 Annual Work Plan – Mr. Bryant reviewed the risk assessment process, the annual work plan development process, and then discussed the details of the plan. The committee provided input into the risk assessment process and the proposed plan.

A motion was made by Dr. King and seconded by Mr. Zito to approve the annual work plan. No further discussion. Motion passed unanimously.

3. Internal Auditing Quality Assurance Review – Mr. Bryant discussed 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.

A motion was made by Mr. Zito and seconded by Dr. King to approve the Internal Auditing Quality Assurance Review and have it sent to the School Board. Dr. King requested that the transmittal of the QAR report include a memo from the committee recognizing the office's efforts and commitment to quality. The committee members agreed. No further discussion. Motion passed unanimously.

B. Items for Discussion

1. Staffing Update – Mr. Bryant informed the committee the Auditing Administration Specialist abandoned his position during November. Mr. Bryant stated he would advertise the position in January.
2. Other Projects
 - a. Newpoint Investigation Update – Mr. Bryant updated the committee on the status of the Newpoint Investigation. There have been no new developments. Both defendants have filed appeals. A civil suit has been filed against the defendants, certain family members, and their companies.
 - b. 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.

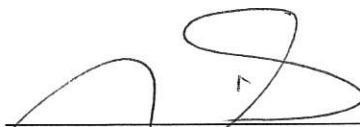
VI. ITEMS FROM COMMITTEE MEMBERS – None.

VII. ANNOUNCEMENTS – None.

VIII. NEXT MEETING DATE – Mr. Bryant discussed the requirement of having at least four meetings a year and presented tentative dates for the next four meetings. The committee members discussed the dates. Mr. Bryant indicated he would work with members to confirm the dates presented or other dates near those days.

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


Michele Kiker – Senior Auditor


Tod Wilson – Chair

2-4-2020
Date