

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
HUMAN RESOURCES CONFERENCE ROOM, 1ST FLOOR**

February 1, 2022 – 12:00 PM

Meeting was advertised in the Pensacola News Journal on January 24, 2022 – Legal No. 5098592

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:07 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
Allison Jones	McKenzie Lane, Auditor
Dr. Chula King (via phone)	Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim and McKenzie Lane recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Allison Jones and seconded by Dr. King 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 APRIL 28, 2021

Motion by Allison Jones and seconded by Dr. King to approve the minutes for April 28, 2021 meeting.

No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval – Motion by Allison Jones to approve, seconded by Dr. King. No further discussion. Motion passed unanimously.

1. Internal Accounts Audits without Findings – David Bryant reported audits were mostly favorable for this year.
2. Internal Accounts Audits with Findings - David Bryant reported schools with findings of two or more were given an exit conference. None of the findings were of major concern.
3. District-Wide Report of School Internal Accounts - David Bryant reported the district wide audit included issues found with Fundraising (i.e. prior permission, proper use of forms, etc.). Mr. Bryant stated the district already has a manual that addresses fundraising. Mr. Bryant also discussed the follow-up review process for school and district-wide findings.

4. Anonymous Hotline Review - Mr. Bryant reported the audit has been completed and recommendations were made to the Superintendent to include a Standard Operating Procedure to be used by all parties dealing with hotline reports.
5. Department Personnel Planning Document – Mr. Bryant reported no changes to the P.P.D. for the upcoming school year.

B. Items for Discussion

1. Staffing Update – David Bryant discussed current staffing and possible pending changes.
2. Other Projects
 - a. Investigations Update - Mr. Bryant reported a current ongoing investigation regarding a booster club. Mr. Bryant also reported that a report has been issued to a charter school regarding Title I funding and that all parties are working toward a resolution before issuing a final report.
 - b. FEMA Update - Mr. Bryant reported 25 projects (\$11-12 million in damages) and that ½ to 2/3 of the projects have reached completion. He reported the ending target date is constantly moving due to FEMA requesting additional documentation, etc. Mr. Bryant also reported on a project at Holm Elementary that is in the final approval stage to remediate the cause of flooding that has been an ongoing problem at that school.
 - c. Required Communication from IIA Standards
 - i. Audit Committee Charter Changes
 - a. Member appointments
 - b. Term of appointment
 - c. Number of meetings

Mr. Bryant requested the committee to consider items B.2.c.i.a-c on an annual basis to comply with IIA Standards. Committee members are to bring their recommendation forward at the next board meeting.

VI. ITEMS FROM COMMITTEE MEMBERS - None

VII. ANNOUNCEMENTS - None

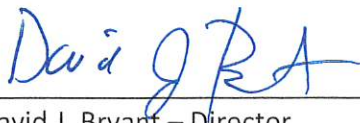
VIII. NEXT MEETING DATES (Tentative)

March 22 or 23, 2022


Tod Wilson requested David Bryant poll members for date. Allison Jones reported either date works for her calendar.

IX. ADJOURNMENT

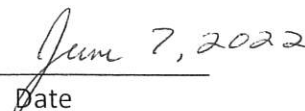
The meeting adjourned at 12:54 p.m.



David J. Bryant – Director



Tod Wilson, Chair



Date