

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
SCHOOL BOARD CONFERENCE ROOM, 4TH FLOOR**

June 7, 2022 – 12:00 PM

Meeting was advertised in the Pensacola News Journal on June 1, 2022 – Legal No. 5098592

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:05 p.m. in the School Board Conference Room, 75 N. Pace Blvd, 4th Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director
Allison Jones	Dr. Chula King (via phone)
Barbara White	Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Barbara White 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 FEBRUARY 1, 2022

Motion by Dr. King and seconded by Barbara White to approve the minutes for February 1, 2022 meeting. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audit – Jackie Harris Preparatory Academy/Title I. David Bryant gave overview of purpose of Audit with final recommendations.

Motion by Dr. King to approve, seconded by Allison Jones. No further discussion. Motion passed unanimously.

2. Other

- a. Department Budget – David Bryant reported no change for 2022-2023
- b. Department Personnel Planning Document – David Bryant reported no change for 2022-2023.

- c. Annual Contract Recommendations – David Bryant reported no change for 2022-2023.
- d. 2021-2022 Annual Work Plan – Revised – David Bryant reported that due to having lost an audit position and the ongoing work with FEMA, the department was unable to meet all of the objectives lined out in the 2021-2022 work plan.
- e. 2022-2023 Annual Work Plan – David Bryant reported that it is hopeful in the upcoming school year that the fully staffed Office of Internal Auditing will be able to perform additional audits as outlined in the Risk Assessment.

Motion by Dr. King to approve, seconded by Barbara White. Motion passed unanimously

B. Items for Discussion

- 1. Staffing Update – David Bryant reported that the department is fully staffed.
- 2. Other Projects
 - a. FEMA Update - Mr. Bryant reported that he is currently working on flood mitigation issues at Holm Elementary and Lost Food Damage mitigation at Food Services. He reports that FEMA is agreeable that the district may get 100% of its losses through mitigation.
 - b. Required Communication from IIA Standards
 - i. Internal Audit Function Independence – David Bryant reported that the department meets this requirement.
 - ii. Audit Committee Charter Changes
 - a. Member appointments – Mr. Bryant requested the Audit Committee charter be changed so that I.I.A. appointment will be accepted through the local chapters of either the I.I.A or C.F.E.
 - b. Term of appointment – Mr. Bryant requested the term of appointment be changed from three years to two.
 - c. Number of meetings – Mr. Bryant requested the number of meetings be changed from 4 per year to 3 per year.

Mr. Bryant reported the changes are requested in order to meet the recommendations of the Quality Assurance Review Committee. The Charter language is in School Board Policy so when changes are made by Committee Mr. Bryant also has to bring the changes before the School Board for approval. Mr. Bryant stated he will do this when the Chapter containing this language comes up for review on the School Board agenda.

Motion by Barbara White to approve, seconded by Allison Jones. Motion passed unanimously.

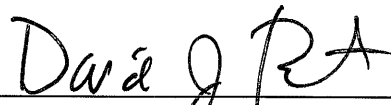
VI. ITEMS FROM COMMITTEE MEMBERS - None

VII. ANNOUNCEMENTS - None



VIII. NEXT MEETING DATES - TBD

IX. ADJOURNMENT

The meeting adjourned at 1:00 p.m.



David J. Bryant – Director

Tod Wilson, Chair Date