

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
June 30, 2014 – 1:00 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:01 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were: Tod Wilson; Zack Hannah; Dr. Chula King; Diane Martinez; Earl Lee; David Bryant, Director, Office of Internal Auditing; Michèle Kiker, Senior Auditor; Brad Mostert, Auditor; Shanee Ducker, Intern; Michael Davis, Intern and Pamela Riley, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Mr. Lee to adopt the agenda. Motion passed unanimously.

III. INTRODUCTION OF NEW INTERNAL AUDITING INTERN STAFF

Ms. Kiker introduced the new interns. Michael Davis is a UWF graduate and is enrolled in the Master's program. Shanee Ducker is a student at UWF, her anticipating graduation date is December 2014 and she also works part-time at a local CPA firm.

IV. PUBLIC INPUT – There was no public input.

V. APPROVAL OF MINUTES FROM MEETING OF FEBRUARY 3, 2014

A motion was made by Mr. Lee and seconded by Dr. King to approve the minutes for the February 3, 2014 meeting. Motion passed unanimously.

VI. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits (Discussion) – Mr. Bryant discussed the following:

1. 2012 – 2013 Follow-ups – Eighteen schools in 2012-13 had follow-ups. Nine schools passed and nine schools didn't pass the 1st follow-up. During the 2nd follow-up, six schools passed and three schools still had problems and were added to the audit rotation.
2. 2013-2014 Audits – Twenty-four schools are currently being audited. Due to transition in bookkeepers and principals movements, more will be added to the list. The projected end date will be the middle of September 2014.

B. Other Audits/Review

1. After School Child Care Audit – Mr. Bryant gave an overview of the Child Care Audit.

The committee members discussed the audit. A motion was made by Dr. King and seconded by Mr. Lee to accept the audit. Motion passed unanimously.

2. Dependent Eligibility – Follow-up – Mr. Bryant discussed the follow-up processes. Twenty-five employees were randomly selected. The sample selected had problems and were briefly discussed.
3. Food Service Audit Follow-up – Mr. Bryant discussed that fifty-nine recommendations came out of the audit and thirty-nine have been implemented. There are nineteen pending actions and one compromise of a purchase order. The department will address and resolve.

C. Other Items

1. Items for Approval

a. None.

2. Items for Discussion

a. FEMA-Flood Damages – Mr. Bryant gave an overview of the flood damages at area schools and explained the FEMA process.

b. Ferry Pass Elementary – Fictitious Meals Investigation – Mr. Bryant stated that the investigation has been completed and the Superintendent changed the way Food Service bases their pay. It will no longer be based on the number of children served. No report will be given.

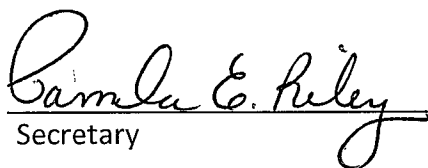
VII. ITEMS FROM COMMITTEE MEMBERS

The Policy review and David's evaluation were discussed by the Committee.

VIII. ANNOUNCEMENTS – No announcements.

IX. NEXT MEETING DATE – To be determined.

X. ADJOURNMENT – A motion to adjourn was made by Mr. Lee and seconded by Ms. King. Motion passed unanimously. The meeting ended at 1:55 p.m.


Secretary


Chair


Date

12-1-14

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