

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, November 6, 2001**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:30 p.m. in the Board Room of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Committee members in attendance were Kelly Bowen, Betsy Bowers, Angela Sheffield, and Laura Shaud. Others in attendance were, Sam Scallan, Director, Internal Auditing, and Susan Reed, recording the minutes.

- II. A motion to adopt the agenda was made by Betsy Bowers, seconded by Angela Sheffield, and passed unanimously.

- III. A motion to approve the minutes for the August 27, 2001 meeting, was made by Angela Sheffield, seconded by Kelly Bowen, and passed unanimously.

- IV. Items from Internal Auditing:
 - A. There were ten Internal Funds Audits presented to the Committee for acceptance. The audit of Cordova Park Elementary and Pine Forest High School had findings. Cordova Park Elementary School's audit contained a finding for timeliness of deposits. Pine Forest High School's audit contained findings for a purchasing violation, inadequate ticket control, paying substitute teachers with internal funds, and violations of competitive beverage sales rules. Mr. Adkins recommended that a minor change of wording be made to the reports.

A motion to accept the Internal Funds Audits presented with changes noted, was made by Betsy Bowers, seconded by Angela Sheffield, and passed unanimously.

 - B. Mr. Scallan presented the Pine Forest Quarterback Club Review as well as the revised review of the Ferry Pass Middle School Band Boosters. He stated that the results of the Ferry Pass Middle School Band Boosters Review had been turned over to the school principal and that he had met with officers and directors of the Pine Forest Quarterback Club to bring issues to their attention. These reports were discussed as well as suggested format changes for consistency.

A motion to approve the completed projects subject to changes noted, was made by Kelly Bowen, seconded by Betsy Bowers, and passed unanimously.

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- C. Mr. Scallan stated that the Custodial Cleaning Supplies (PR Supply) review should be concluded soon. There was a brief discussion of the audit's status to date. Mr. Scallan requested a meeting of the Committee in December to present the report for acceptance so it could be released. Mr. Scallan then reported the status of the current projects as listed on the agenda.

- D. Mr. Scallan reported that the Board Chairman had made a request for someone from the Audit Committee to discuss three of the reviews that were recently published. Mr. Adkins informed the Committee that he would be present and requested a meeting with Mr. Scallan to review the reports before the Board workshop.

Mr. Scallan also expressed concern regarding the probability of the Internal Auditing Department receiving phone calls regarding issues handled by Linda Lewis. She will be leaving her current position and taking the position of Payroll Director once the Board approves her appointment. Suggestions were made in handling those calls.

- V. There were no items from the committee members.

- VI. There was no public input.

- VII. There were no other announcements.

- VIII. The next meeting date was scheduled for December 10, 2001.

- IX. A motion to adjourn was made by Betsy Bowers and seconded by Laura Shaud. Mr. Adkins adjourned the meeting at 6:15 p. m.

Secretary

Chairman