

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, March 4, 2002**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 5:33 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Committee members in attendance were Betsy Bowers, Kelly Bowen, and Angela Sheffield. Others in attendance were, Sam Scallan, Director, Internal Auditing, Frankie VanHorn, Debbie Fussell, and Susan Reed, recording the minutes.
- II. The Committee adopted the agenda.
- III. The minutes for the December 10, 2001 meeting were approved by the Committee with no additions or deletions. Due to the resignation of Ms. Laura Shaud, the current secretary, Kelly Bowen was nominated and approved as the interim replacement.
- IV. Items from Internal Auditing:
 - A. There were thirty-one Internal Funds Audits presented to the Committee for acceptance with no findings other than the standing comment regarding segregation of duties.

A motion to accept the Internal Funds Audits presented was made by Kelly Bowen, seconded by Betsy Bowers and passed unanimously.
 - B. Mr. Scallan presented the Review of C. A. Weis Elementary School Saturday School Program. He reported to the Committee that this review was based on information from an anonymous source and had been requested by the Board Chairman, Dr. John DeWitt. The review was discussed with the committee recommending several changes in the report. Due to the changes made, the Committee recommended that Mr. Scallan contact the Principal to suggest that she might want to resubmit her comments. Mr. Scallan also reminded everyone that the report would not be published (a Public Record) until he had discussed it with the Superintendent and Principal.

A motion to approve the completed project as amended was made by Angela Sheffield, seconded by Kelly Bowen, and passed unanimously.
 - C. Mr. Scallan then reviewed the status of the current projects listed on the agenda. The Risk Management Receivables Review is in progress and Kevin Windham is preparing to start the Maintenance Work Order follow-up. The Official Receipts Review is being updated. He also discussed his difficulty getting appropriate reports to complete the District Vehicles vs Mileage Review, which has caused this project to be put on hold. He also reported that the criminal trial connected to the Escambia Chorus Booster Club review had been postponed.
 - D. The status of the annual work plan was briefly discussed with Mr. Scallan advising the Committee of his staff's participation in helping with proctoring the District FCAT testing. Points of clarification were also made.

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Mr. Scallan informed the Committee of the expiring terms of two of its members. A possible appointee representing the Institute of Internal Auditors was mentioned and a suggestion was made for the Superintendent's representative.

Mr. Scallan addressed the need to fill the vacant Co-op position effective May 1. The Committee concurred with this request. He will contact the Superintendent and Board for authorization.

The Committee discussed ethics policy development and recommended that Mr. Scallan present a draft of such language to the Superintendent for his use should he decide to pursue this endeavor.

- V. There were no additional items from the Committee members.
- VI. Ms. VanHorn, Title I Teacher, voiced concerns regarding the Weis Review and asked for clarification regarding several aspects of the process for viewing public records in reference to this report.
- VII. Mr. Scallan reviewed the dates for the Board Workshop.
- VIII. The next meeting date was tentatively scheduled for May 20, 2002.
- IX. A motion to adjourn was made by Angela Sheffield and seconded by Betsy Bowers. Mr. Adkins adjourned the meeting at 6:27 p. m.

Secretary

Chairman