

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, August 19, 2002**

- I. Mike Adkins, Chairman, called the meeting of the Audit Planning and Review Committee to order at 6:01 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Other committee members in attendance were Audrey Morrison and Aleta Hudson. Others in attendance were: Sam Scallan, Director, Internal Auditing; Frankie Van Horn; and Susan Reed, recording the minutes.
- II. Upon motion and second, the Committee adopted the agenda.
- III. The minutes for the July 15, 2002 meeting were approved by the Committee with no additions or deletions. Aleta Hudson was nominated and elected as the new secretary for the Committee.
- IV. Items from Internal Auditing:
 - A. Mr. Scallan presented the Follow-up Report for the Review of C. A. Weis Elementary School Saturday School Program along with the requested response from the Superintendent. The report was tabled at the last Committee meeting on July 15, 2002. The Committee discussed the Superintendent's response and noted he did not respond to one recommendation in the report. The Committee recommended that Mr. Scallan conduct a peer county comparison of the various methods of processing extra-pay and that this study be added to the follow-up review of timesheets to be done within the next six months.

The Committee accepted the Follow-up Report for the Review of C. A. Weis Elementary School Saturday School Program.
 - B. Mr. Scallan reported that there had been no change in the status of the current projects listed on the agenda.
 - C. Mr. Scallan presented a draft of his annual work plan for the Committee's review. The Committee made several recommendations and suggestions. They requested that Mr. Scallan present an updated plan including those changes at the next meeting.
- V. Mr. Scallan gave a report of suggested changes to the Committee's Charter submitted to him by committee member, Betsy Bowers. Mr. Adkins recommended tabling the discussion and suggested that all Committee members submit changes to Mr. Scallan for the purpose of producing a copy with strikeouts and additions for members to review prior to its discussion and vote at the next meeting.
- VI. Ms. Frankie VanHorn asked for clarification of the method of report distribution for audits or reviews conducted by the department. She also asked for the Committee's position on the Follow-up Review of C. A. Weis Elementary School Saturday School Program. Mr. Adkins summarized the Committee's responsibility at this point and pointed out the inclusion in the annual work plan of an extra-pay time sheet review. Ms. VanHorn's concern as to the report's effect on possible future disciplinary action that may be taken by the District in regards to this review was also discussed.

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- VII. Mr. Adkins discussed the response he had received from John DeWitt, Board Chairman, regarding his letter addressing the Internal Auditing Department's budget cut. He also discussed a response to a letter written to Board Counsel regarding the Sunshine Law issues and the Audit Committee.
- VIII. The next meeting date will be set at a later date.
- IX A motion to adjourn was made by Audrey Morrison and seconded by Aleta Hudson. Mr. Adkins adjourned the meeting at 7:06 p. m.

Secretary

Chairman