

**The Escambia County School District
Audit Planning and Review Committee Meeting
Minutes, December 11, 2002**

- I. Mike Adkins, Chairman, called to order the Audit Planning and Review Committee meeting at 5:35 p.m. in the Board Room of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida 32501. Other committee members in attendance were: Audrey Morrison, Betsy Bowers and Aleta Hudson. Others in attendance were: Sam Scallan, Director, Internal Auditing; Dr. John DeWitt, Board member; Scott Woody and Tiffany Barton, Auditors; Frankie VanHorn, public and Susan Reed, recording the minutes.
- II. Upon motion and second, the Committee adopted the agenda.
- III. Upon the advice of Board Council, Mr. Adkins recommended the Committee establish guidelines for public input during a public forum. The Committee agreed to limit speakers to five minutes. If a committee member chooses to ask the speaker questions, the speaker will be given the opportunity to answer the question fully.

A motion to approve the recommended guidelines was made by Audrey Morrison, seconded by Aleta Hudson, and passed unanimously.

Ms. Frankie VanHorn spoke expressing her concern that the Committee was not fully informed, when they accepted a recent audit report on a review of timesheets at an elementary school.

- IV. The September 30, 2002 meeting minutes were approved by the Committee with no additions or deletions.
- V. Items from Internal Auditing:
 - A. Thirteen Internal Funds Audits were presented to the Committee for acceptance. There were no findings other than the standing comment regarding segregation of duties.

The Committee accepted the thirteen internal funds audits with no objections.

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- B. Mr. Scallan presented a draft of the Enterprise Storage Server Purchase consulting report resulting from questions raised by the Board and Superintendent. The auditor who compiled the report, Mr. Woody, responded to the Committee's questions and summarized major areas of the report including bid processing, direct negotiations and whether the District received a fair price. Committee members made suggestions and recommendations for Mr. Scallan to consider for inclusion in the final report.
- C. Mr. Scallan reported additions to projects listed on the agenda. He reported the timesheet review was a follow-up to the Weis audits. When questioned, the auditor preparing the report, Ms. Barton indicated the report should be ready in January 2003. Mr. Scallan said the findings for the Workman Middle School Deposit Review had been conveyed to Board Council and Human Resources. Finally, Mr. Scallan reported the Washington HS Cheerleader Booster Club Review was requested by a Board member and the Superintendent.
- D. Mr. Scallan reported the second Co-op position had been filled.

The Committee was reminded that the Charter changes previously submitted to the Board would be placed back on the agenda in January 2003.

- VI. Betsy Bowers presented highlights of the Sarbanes-Oxley Act of 2002 for the Committee's review for guidance in areas pertaining to auditing and audit committees.
- VII. There were no announcements.
- VIII. The next meeting date will be decided at a later date.
- IX. A motion to adjourn was made by Audrey Morrison and seconded by Betsy Bowers. Mr. Adkins adjourned the meeting at 6:18 p.m.

Secretary

Chairman