

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
Meeting Minutes
NOVEMBER 2, 2009

I. CALL TO ORDER

In absence of a Chair, David Bryant, Director, Office of Internal Auditing called the meeting of the Audit Committee to order at 5:30 p.m. in Conference Room B of the Vernon McDaniel Building, 215 West Garden Street, Pensacola, Florida, 32502. Those present were David Bryant; Earl Lee; Justin Labrato; Tod Wilson; Amy Kozak; Justin Cook, Auditor; Leslie Scott; and Michèle Kiker, Senior Auditor, recording the minutes.

II. ORGANIZATION OF THE COMMITTEE

- A. Introduction of Members – Everyone present introduced themselves. The Audit Committee members stated which group they represented.
- B. Election of Chairman – Mr. Bryant stated in the past the Chairman had typically been the Member at Large. Tod Wilson replaced Ms. Smith as the Member at Large. A motion was made by Mr. Lee and seconded by Mr. Labrato to nominate Mr. Wilson as the Audit Committee Chairman. Motion passed unanimously.
- C. Election of Vice-Chair – A motion was made by Mr. Lee and seconded by Mr. Wilson to nominate Mr. Labrato as the Audit Committee Vice-Chair. Motion passed unanimously.

III. ADOPTION OF AGENDA

A motion was made by Mr. Lee and seconded by Mr. Labrato to adopt the agenda as presented. Motion passed unanimously.

IV. PUBLIC INPUT- There was no public input.

V. APPROVAL OF MINUTES FROM MEETING OF JUNE 30, 2009

A motion was made by Mr. Lee and was seconded by Mr. Labrato to approve the minutes for the June 30, 2009 meeting. Motion passed unanimously.

VI. ITEMS FROM INTERNAL AUDITING

- A. Internal Accounts Audits – Mr. Bryant discussed the following:
Internal accounts audits had been completed and explained the compliance aspects of the audits. Schools were on a rotation schedule. Cash procedures were performed for ALL schools. Mr. Lee commented that principal responses addressing the Office of Internal Auditing were nice and had never happened before.
 - 1. Schools without Audit Findings – There were 15 schools presented. A motion was made by Mr. Labrato and seconded by Mr. Lee to accept these reports. Motion passed unanimously.
 - 2. Schools with Audit Findings – There were 16 schools presented. The audit finding regarding budget dollars vs internal accounts dollars was discussed. Mr. Bryant explained a comment made by Malcom Thomas, Superintendent regarding cutting back during economic times that was misunderstood by some schools. A motion was made by Mr. Lee and seconded by Mr. Labrato to accept these reports. Motion passed unanimously.

3. District-Wide Report – Mr. Bryant pointed out the downward trend of the audit findings from previous years. A motion was made by Mr. Lee and seconded by Mr. Labrato to accept the District-Wide Report. Motion passed unanimously.
 - B. Other Audits/Reviews – Mr. Bryant discussed the following:
 1. 2008-2009 Food Service Procurement Review – A motion was made by Ms. Kozak and seconded by Mr. Lee to accept the report. Motion passed unanimously.
 2. Transportation Time Analysis – A motion was made by Mr. Labrato and seconded by Mr. Lee to accept the report. Motion passed unanimously.
 3. Bellview Middle School Employee Leave Follow-up - A motion was made by Mr. Lee and seconded by Ms. Kozak to accept the report. Motion passed unanimously.
 4. Life Skills Charter School Investigation – Mr. Bryant stated this investigation was discussed at the last Audit Committee meeting and was still on-going. He stated that this should go to trial sometime in November.
 5. Charter School Audits – Mr. Bryant gave an update on Ruby J. Gainer School for Reaching Your Dreams. There were strong concerns regarding ownership of the property.
 - C. Investigation & Management Consulting Activities – Mr. Bryant stated investigations had waned down. The District created and filled a new position of “Investigator”. It is the Investigator’s intent to work closely with the Office of Internal Auditing.
 - D. Other Issues – Discussion Item – Mr. Bryant discussed the following:
 1. Administrative Time Discussion – Mr. Bryant stated in March, 2008 the Office of Internal Auditing’s secretary retired and the position has remained vacant. The staff’s “administrative time” has increased. The PPD (Personal Planning Document) lists this position and we are requesting it be filled. Mr. Bryant will be seeking a recommendation from the Audit Committee in January.
 2. Annual Risk Assessment/Work Plan – Mr. Bryant discussed how he approaches the risk assessment and Annual Work Plan. He will be present the Annual Work Plan to the Audit Committee in January.
 3. FEMA – Mr. Bryant gave an update on FEMA.
- VII. ITEMS FROM COMMITTEE MEMBERS –** Mr. Labrato asked about how the Office of Internal Auditing acquires it’s auditing interns. Mr. Bryant discussed the process.
- VIII. ANNOUNCEMENTS –**There were no announcements.
- IX. NEXT MEETING DATE –** To be determined.
- X. ADJOURNMENT –** A motion to adjourn was made by Mr. Lee and seconded by Ms. Kozak. Motion passed unanimously. The meeting ended at 6:30 p.m.

Secretary

Chair