

ESCAMBIA COUNTY SCHOOL BOARD

AUDIT COMMITTEE

MINUTES

APRIL 4, 2011 - 5:30 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 5:34 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd 1st Floor, Pensacola, FL 32505. Those present were Tod Wilson; Amy Kozak; Earl Lee; Justin Labrato; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Michele Kiker, Senior Auditor; and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

II. WELCOME NEW MEMBER

Mr. Wilson, the Audit Committee, and the Office of Internal Auditing staff welcomed the new committee member, Ms. Diane Martinez.

III. ADOPTION OF AGENDA

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

IV. PUBLIC INPUT – There was no public input.

V. APPROVAL OF MINUTES FROM MEETING OF NOVEMBER 29, 2010

A motion was made by Mr. Labrato and was seconded by Mr. Lee to approve the minutes for the November 29, 2010 meeting. Motion passed unanimously.

VI. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits

1. District-Wide Report on School Internal Accounts – Mr. Bryant explained the process of compiling the district-wide report and discussed the findings noted in the report.
2. Montclair Elementary Interim Audit – Mr. Bryant explained that an interim audit was performed because the secretary and principal positions were vacant and filled early in the 2010-2011 school year.
3. Bellview Elementary Review (Discussion Item) – Mr. Bryant explained that a review was performed and the matter had been referred to Human Resources.

A motion was made by Ms. Kozak and seconded by Mr. Lee to accept the internal accounts audits. Motion passed unanimously.

B. Other Audits/Reviews

1. 2009-2010 Food Service Procurement Review – Mr. Bryant explained the process of the Food Service Procurement Review and discussed the findings noted in the report.
2. 2010-2011 Food Service Procurement Review (Discussion Item) – Mr. Bryant indicated the fieldwork was currently being performed for this review.
3. Bellview Elementary Daycare Collections – Mr. Bryant indicated that a review was performed to investigate the delay of funds deposited for daycare services.

A motion was made by Mr. Lee and seconded by Ms. Kozak to accept the other audits performed. Motion passed unanimously.

C. Other Items

1. Department Personnel Planning Document – Mr. Wilson discussed the memo he submitted to Mr. Boone, School Board Chair, concerning staffing recommendations. Mr. Bryant agreed with the recommendations and indicated that current staffing was adequate. A motion was made by

Mr. Labrato and seconded by Mr. Lee to accept the Personnel Planning Document. Motion passed unanimously.


2. Contract Recommendations for Staff - Director of Internal Auditing, Senior Auditor, Auditor & Audit Administration Specialist – Mr. Wilson discussed the memo he submitted concerning the Office of Internal Auditing staff contract renewals. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the contract renewal recommendations. Motion passed unanimously.
3. 2011-2012 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2011-2012 fiscal year. A motion was made by Mr. Lee and seconded by Mr. Labrato to accept the department budget. Motion passed unanimously.
4. Work Plan Approval (2007-2008, 2008-2009, & 2009-2010) – Mr. Bryant discussed that the Office of Internal Auditing was producing prior year work plans for approval. The lack of administrative help in the office did not allow for these documents to be produced at an earlier date. A motion was made by Mr. Lee and seconded by Ms. Martinez to approve the work plans. Motion was passed unanimously.
5. FEMA Update (Discussion Item) – Mr. Bryant gave an update on FEMA.
6. Update on Office of Internal Auditing Interns (Discussion Item) – Mr. Bryant discussed that currently the Office of Internal Auditing is without a college intern, but a new intern should join the team mid-April.

VII. ITEMS FROM COMMITTEE MEMBERS - None

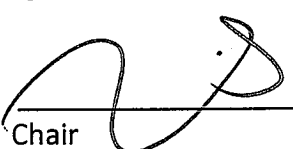
VII. ANNOUNCEMENTS – There were no announcements.

VIII. NEXT MEETING DATE – To be determined.

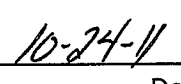
IX. ADJOURNMENT – A motion to adjourn was made by Ms. Martinez and seconded by Mr. Labrato. Motion passed unanimously. The meeting ended at 6:21 p.m.



Secretary



Chair



Date