

ESCAMBIA COUNTY SCHOOL BOARD

AUDIT COMMITTEE

MINUTES

MARCH 5, 2012 - 5:30 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 5:31 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; Diane Martinez, via telephone conference; David Bryant, Director, Office of Internal Auditing; Michele Kiker, Senior Auditor; Justin Cook, Internal Auditor and Jennifer Chinchar, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF OCTOBER 24, 2011

A motion was made by Ms. Martinez and seconded by Mr. Lee to approve the minutes for the October 24, 2011 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Internal Accounts Audits – There were no internal accounts audits presented.

B. Other Audits/Reviews

1. Dependent Eligibility Audit – Mr. Bryant discussed the audit process and gave a status update.
2. Outside Support Organization Compliance Review – Mr. Bryant explained the audit process. He indicated there were 51 schools reviewed. Nine schools reported having no outside support organizations. All schools, with the exception of 1 were in compliance.

C. Other Items

1. Department Personnel Planning Document – Mr. Bryant and Mr. Wilson discussed the staffing recommendations. Mr. Bryant indicated that current staffing was adequate and there were no changes to the personnel planning document (PPD). A motion was made by Mr. Lee and seconded by Ms. Kozak to accept the PPD. Motion passed unanimously.
2. 2012 – 2013 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2012-2013 fiscal year. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the department budget. Motion passed unanimously.
3. FEMA – Mr. Bryant discussed the small project netting process that is going to be done for Hurricane Ivan.
4. Current Investigations – Mr. Bryant indicated that the Office of Internal Auditing was currently working on 2 investigations.
5. Update on Office of Internal Auditing Intern – Mr. Bryant indicated the position was vacated by a previous intern who obtained a full-time position with an outside organization. The new intern is a student at UWF.

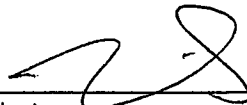
VI. ITEMS FROM COMMITTEE MEMBERS - None

VII. ANNOUNCEMENTS – Mr. Bryant announced that Justin Cook, Auditor passed the CFE (Certified Fraud Examiner) exam. He also announced that Michele Kiker, Senior Auditor is studying to take the CFE exam.

VIII. NEXT MEETING DATE – To be determined.

IX. ADJOURNMENT – A motion to adjourn was made by Ms. Martinez and seconded by Ms. Kozak. Motion passed unanimously. The meeting ended at 6:13 p.m.


Secretary


Chair

2/4/12
Date

jlc