

**ESCAMBIA COUNTY SCHOOL BOARD  
AUDIT COMMITTEE  
MINUTES  
AUGUST 6, 2012 - 1:30 PM**

**I. CALL TO ORDER**

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:30 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1<sup>st</sup> Floor, Pensacola, FL 32505. Those present were Tod Wilson; Zack Hannah; Earl Lee; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Justin Cook, Internal Auditor; and Michele Kiker, Senior Auditor, recording the minutes.

**II. WELCOME NEW MEMBER**

Mr. Wilson, the Audit Committee, and the Office of Internal Auditing staff welcomed the new committee member, Mr. Zack Hannah.

**III. ADOPTION OF AGENDA**

A motion was made by Mr. Hannah and seconded by Mr. Lee 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 4, 2012**

A motion was made by Mr. Lee and seconded by Ms. Martinez to approve the minutes for the June 4, 2012 meeting. Motion passed unanimously.

**VI. ITEMS FROM INTERNAL AUDITING**

A. Internal Accounts Audits – Mr. Bryant provided background information for the internal funds audit process. He discussed there were 26 schools that would have a full audit completed for the 11-12 school year. The remaining schools would receive limited audits. All schools would be included in the District-wide report.

B. Other Audits/Reviews

1. Items for Approval

- a. George Stone Financial Aid – Operational Review – Mr. Bryant indicated the principal requested this review as there was a turnover of key personnel and he wanted a documented process of procedures. A motion was made by Ms. Martinez and seconded by Mr. Hannah to accept this report. Motion passed unanimously.
- b. 2011-2012 Food Service Procurement Review – Mr. Bryant explained the process of the Food Service Procurement Review and discussed the findings noted in the report. A motion was made by Ms. Martinez and seconded by Mr. Hannah to accept this report. Motion passed unanimously.

2. Items for Discussion

- a. High School A' la Carte Analysis – Mr. Bryant indicated the Superintendent requested this project to analyze the processes at each high school cafeteria and indicate best practices at each school and District-wide.

C. Other Items

1. Items for Approval

- a. 2010-2011 Work Plan (revised) – The 2010-2011 work plan was presented for approval. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the work plan. Motion passed unanimously.
- b. 2011-2012 Work Plan – The 2011-2012 work plan was presented for approval. A motion was made by Mr. Lee and seconded by Ms. Martinez to accept the work plan. Motion passed unanimously.

2. Items for Discussion


- a. Quality Assessment Review – Mr. Bryant discussed a Quality Assessment Review will be conducted in the near future. The reviewer conducting the QAR will be Ms. Betsy Bowers, Associate Vice-President for Internal Auditing and Management Consulting at UWF.
- b. FEMA Update – Mr. Bryant gave an update on FEMA.

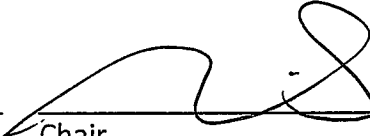
VII. ITEMS FROM COMMITTEE MEMBERS – None

VIII. ANNOUNCEMENTS – None

IX. NEXT MEETING DATE – To be determined.

X. ADJOURNMENT – Mr. Wilson adjourned the meeting at 2:35 p.m.

  
Secretary

  
Chair

11-9-12  
Date

jlc