

**ESCAMBIA COUNTY SCHOOL BOARD  
AUDIT COMMITTEE  
MINUTES  
February 3, 2014 – 12:00 PM**

**I. CALL TO ORDER**

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:04 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were: Tod Wilson; Zack Hannah; Dr. Chula King; Diane Martinez; David Bryant, Director, Office of Internal Auditing; Michèle Kiker, Senior Auditor; and Pamela Riley, Audit Administration Specialist, recording the minutes.

**II. ADOPTION OF AGENDA**

Mr. Bryant noted the following change had been made to the agenda prior to this meeting: Item V.C.1b, Added.

A motion was made by Dr. King and seconded by Ms. Martinez to adopt the amended agenda. Motion passed unanimously.

**III. PUBLIC INPUT – There was no public input.**

**IV. APPROVAL OF MINUTES FROM MEETING OF OCTOBER 1, 2013**

A motion was made by Dr. King and seconded by Ms. Martinez to approve the minutes for the October 1, 2013 meeting. Motion passed unanimously.

**V. ITEMS FROM INTERNAL AUDITING**

**A. Internal Accounts Audits (2012-2013) – Mr. Bryant discussed the following:**

Internal accounts audits had been completed and the various areas tested were reviewed.

1. Bellview Elementary School – Mr. Bryant indicated Bellview Elementary was issued 7 findings. The secretary position and its responsibilities suffered last year due to significant turnover and long periods of vacancy. Criminal charges were brought against the previous secretary. It was unclear how and to what extent all these actions affected the school. As such, no opinion was rendered.
2. Schools without Audit Findings – There were 9 schools presented.
3. Schools with Audit Findings – There were 18 schools presented. Mr. Bryant discussed the audit findings. Mr. Wilson asked if there were repeat errors that the schools were not correcting. Mr. Bryant indicated in most instances findings were not the same. Due to previous problems with turnover, the District has implemented back-ups for the secretaries and bookkeepers in their absence. Mr. Bryant also indicated that he recommended to the Superintendent that commendations be given to schools that did not have any findings in the last 3 audits.

A motion was made by Dr. King and seconded by Ms. Martinez to approve the Internal Accounts Audits. Motion passed unanimously.

**B. District-Wide Internal Accounts Audit Report – Mr. Bryant discussed the District-Wide Internal Accounts Audit Report.**

A motion was made by Dr. King and seconded by Ms. Martinez to approve the audit report, inclusive of recommendations. Motion passed unanimously.

C. Other Items

1. Items for Approval

- a. 2014-2015 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2014-2015 fiscal year.
- b. 2014-2015 Contract Recommendations – Mr. Bryant discussed his satisfaction with current staff. Mr. Bryant recommended the contracts of his staff be renewed for the 2014-2015 fiscal year. The Audit Committee members discussed their satisfaction with Mr. Bryant's performance and leadership.

A motion was made by Dr. King and seconded by Ms. Martinez to approve the 2014 – 2015 Budget and renew contracts for David Bryant, Michèle Kiker, Brad Mostert and Pamela Riley. Motion passed unanimously.

2. Items for Discussion

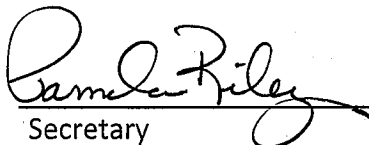
- a. Food Service Audit Report - Mr. Bryant discussed the Food Service Audit Report, the debarment of KESCO, and KESCO's appeal.
- b. District Financial Concerns Follow-up – Mr. Bryant discussed District financial concerns related to timely bank reconciliations, timely presentation of financial statements, purchasing card "mini audits", and overall concerns of the accounting operations area. Mr. Bryant indicated follow-up procedures for the District financial concerns were in progress.
- c. After School Child Care Follow-up – Mr. Bryant indicated follow-up procedures for the After School Child Care program were in progress.
- d. Audit Finding Dashboard - Mr. Bryant presented and explained how the office utilizes the Audit Finding Dashboard.

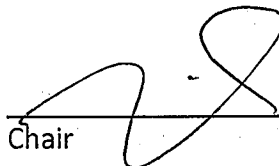
VI. ITEMS FROM COMMITTEE MEMBERS – No Items from committee members.

VIII. ANNOUNCEMENTS – No announcements.

IX. NEXT MEETING DATE – To be determined.

X. ADJOURNMENT – A motion to adjourn was made by Dr. King and seconded by Mr. Hannah. Motion passed unanimously. The meeting ended at 12:55 p.m.

  
Secretary

  
Chair

6-30-14  
Date

per