

ESCAMBIA COUNTY SCHOOL BOARD
AUDIT COMMITTEE
MINUTES
March 3, 2015 – 1:00 PM

I. CALL TO ORDER

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 1:05 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd, 1st Floor, Pensacola, FL 32505. Those present were:

Tod Wilson	David Bryant, Director, Office of Internal Auditing
Zack Hannah	Michèle Kiker, Senior Auditor
Dr. Chula King	Brad Mostert, Auditor
Diane Martinez	
Earl Lee	

Pamela Riley, Audit Administration Specialist, recording the minutes.

II. ADOPTION OF AGENDA

A motion was made by Ms. Martinez and seconded by Mr. Hannah to adopt the agenda. Motion passed unanimously.

III. PUBLIC INPUT – There was no public input.

IV. APPROVAL OF MINUTES FROM MEETING OF DECEMBER 1, 2014

A motion was made by Ms. Martinez and seconded by Mr. Hannah to approve the minutes for the December 1, 2014 meeting. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Internal Accounts Audits – None submitted.
2. 2015-2016 Department Budget – Mr. Bryant discussed the items on the proposed budget for the 2015-2016 fiscal year and noted there is an increase in supplies due to purchase of a new color copier. Mr. Hannah asked for a copy of last year's 2014-2015 budget to compare to the 2015-2016 proposed budget. A copy of the 2014-2015 budget will be emailed to committee members. A motion was made by Mr. Hannah and seconded by Ms. Martinez to approve the proposed 2015-2016 Department Budget. Motion passed unanimously.
3. 2015-2016 PPD and Contract Recommendations – Mr. Bryant discussed there are no recommended changes to the 2015-2016 Personal Planning Document or staff. He also stated that Mr. Mostert's position as Auditor will automatically advance to Senior Auditor during 2015-2016 year. Mr. Bryant also discussed the performance of the staff and recommended renewal of all staff members. Mr. Wilson discussed Mr. Bryant's performance and recommended renewal of Mr. Bryant's contract. A motion was made by Ms. Martinez and seconded by Mr. Hannah to approve the 2015-2016 PPD with no changes and renew the contracts for David Bryant, Michèle Kiker, Brad Mostert and Pamela Riley. Motion passed unanimously.

B. Items for discussion

1. Other Audits/Reviews – None submitted.
2. Other items
 - a. 2012-2013 Second Follow-ups – Mr. Bryant discussed the five schools who had second follow-ups. Three schools had addressed all findings and two schools did not and will be added to the rotation for 2014-2015 full audit procedures. Mr. Wilson asked if there will be any written type of training for the schools who did not pass. Mr. Bryant stated that individual training was the responsibility of the school and/or District operating personnel.

- b. 2013-2014 Follow-ups – Mr. Bryant discussed the follow-up audits. Fifteen schools will have follow-up audits within the next month. For the two schools who were not issued opinions, Hellen Caro Elementary will have an interim audit within the next month and N. B. Cook Elementary will have another full audit for the 2014-2015 school year.
- c. FEMA/Flood Damages – Mr. Bryant discussed the flood damages. Our district had approximately \$5.5 million in damages. The majority of the damages were at Reinhardt Holm Elementary, which had approximately \$3 million in damages due to the overflow of a holding pond. All needed documentation has been submitted to FEMA.
- d. Tate High School Fictitious Meals Investigation – Mr. Bryant stated the trial has been scheduled but the matter may be resolved through the plea process. The Tate High employee was terminated. Mr. Wilson asked if the District will recover the damages. Mr. Bryant stated restitution would likely be made if a plea was negotiated.
- e. Ferry Pass Elementary Fictitious Meals Investigation – Mr. Bryant stated the trial has been scheduled but the matter may be resolved through the plea process. Restitution would likely be received if a plea was negotiated.
- f. Food Service Procurement Review – Mr. Bryant discussed the review and stated that it will be handled different in 2014-2015. The office will perform interview based testing instead of full testing for 2013-2014. Mr. Bryant shared that the charges against the former food services director are still to be tried. Mr. Wilson asked if the District would recover the salary previously paid to the director. Mr. Bryant indicated any restitution would be ordered by the judge or as the result of the plea process.
- g. Legal Fees Analysis – Mr. Bryant gave an overview of the legal fees analysis. All 67 counties have been surveyed. A peer group was established based on student population. The information gathered will detailed in the report.
- h. Outside Support Organization Analysis – Mr. Bryant discussed the review. Mr. Wilson asked if there are any statutes for OSOs. Mr. Bryant stated no; however, the District has guidelines and the Principals are responsible for oversight. It appears some are not performing oversight. Recommendations will be made, such as a District liaison person to oversee and/or assist the boosters with the 501(c)/IRS filing, training, reporting, etc.

VI. ITEMS FROM COMMITTEE MEMBERS – None submitted.

VII. ANNOUNCEMENTS – No announcements.

VIII. NEXT MEETING DATE

- A. Proposed meeting dates of May 5, 2015, August 4, 2015 and December 14, 2015 were discussed and an email will be sent to committee members to verify availability.

IX. ADJOURNMENT – A motion to adjourn was made by Ms. Martinez and seconded by Mr. Hannah. Motion passed unanimously. The meeting ended at 2:00 p.m.


Secretary


Chair

5-4-15
Date

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