

**ESCAMBIA COUNTY SCHOOL BOARD  
AUDIT COMMITTEE  
MINUTES  
November 15, 2017 – 11:30 AM**

**I. CALL TO ORDER**

Tod Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 11:36 a.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                        |
| Diane Martinez | Brad Mostert, Senior Auditor                         |
| Jay Zito       | Seth Broussard, Auditing Intern                      |

Jeremy Williams, Auditing Administration Specialist, recording the minutes.

**II. ADOPTION OF AGENDA**

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

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

**IV. APPROVAL OF MINUTES FROM MEETING OF JANUARY 31, 2017**

A motion was made by Mr. Hannah and seconded by Ms. Martinez to approve the minutes for the January 31, 2017 meeting. Motion passed unanimously.

**V. ITEMS FROM INTERNAL AUDITING**

**A. Items for Approval**

**1. Internal Accounts Audits**

- a. 2016-2017 Internal Accounts Audits with findings (12 Schools) – Mr. Bryant discussed audit issues. Mr. Bryant stated that the findings for these schools were traditional compliance issues and informed the committee each school was offered training by the Office of Internal Auditing and District personnel to correct noted issues.
- b. 2016-2017 Internal Accounts Audits without findings (5 Schools) – Mr. Bryant stated there were no material matters to report with these schools.
- c. District-Wide Report on School Internal Accounts – Mr. Bryant discussed the general overview of the report results. Mr. Bryant specifically reviewed matters pertaining to the use of internal funds by schools in relation to cheerleading and other sports programs and the recommendation to reevaluate the practice. Additionally, Mr. Bryant addressed the topic of prioritizing the use, by the school, of budgeted funds over internal funds and the related recommendation.

2. Escambia High Cheerleading Review – Mr. Bryant discussed the results contained in the report and addressed questions from committee members.

3. 2016-2017 Annual Work Plan – Mr. Bryant reviewed the annual work plan document and addressed questions from the committee members.

A motion was made by Mr. Hannah and seconded by Ms. Martinez to accept items 1-3. Motion passed unanimously.

B. Items for Discussion


1. FEMA – Mr. Bryant discussed the District’s involvement in the process of FEMA project submission and resolution. Mr. Bryant updated the committee with details concerning the two open events with FEMA.
2. Newpoint Investigation – Mr. Bryant updated the committee on the investigation of Newpoint charter schools. Mr. Bryant responded to various questions from committee members.
3. OSO Monitoring Update – Mr. Bryant reviewed the history of outside support organizations audit and the results of Internal Auditing’s involvement. Mr. Bryant updated the committee on the efforts of the Office of Internal Auditing to ensure the compliance of outside support organizations with District standards.
4. Internal Auditing Quality Assurance Review (QAR) – Mr. Bryant reviewed the process concerning the QAR and informed the committee that the Office of Internal Auditing will be reaching out to external parties to perform the review.
5. District-Wide Risk Assessment – Mr. Bryant discussed the risk assessment tools being used to identify areas of risk in the District, as well as the timeline for the risk assessment process. Mr. Bryant further stated the results will determine which areas are subject to higher levels of risk. The results will be used to establish a long-term work plan.


VI. ITEMS FROM COMMITTEE MEMBERS – None submitted.

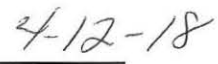
VII. ANNOUNCEMENTS – Ms. Martinez was congratulated on her reappointment as an audit committee member by the School Board.

VIII. NEXT MEETING DATE – To be announced.

IX. ADJOURNMENT – A motion to adjourn was made by Mr. Wilson and seconded by Ms. Martinez. Motion passed unanimously. The meeting ended at 12:47 p.m.

  
Auditing Administration Specialist

  
Tod Wilson – Chair

  
Date

JW