

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
HR Conference Room – 1st FLOOR**

November 3, 2025 – 11:30 A.M.

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 11:30 a.m. in the HR Conference Room, 75 N. Pace Blvd., 1st Floor, Pensacola, FL 32505.

Those present were:

Tod Wilson

Alison Jones via Google Meet

Dr. Chula King

Dr. Barbara White

Melanie Gambill

McKenzie Lane, Director

David Bryant, Former Director

Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Dr. King and seconded by Ms. Jones to adopt the agenda. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT

None

IV. APPROVAL OF MINUTES FROM MEETING OF JUNE 30, 2025

A motion was made by Ms. Gambill and seconded by Dr. King to approve the minutes as presented. There being no further discussion, the motion passed unanimously.

APPROVAL OF MINUTES FROM MEETINGS OF JUNE 4 AND JUNE 5, 2025

A motion was made by Dr. King and seconded by Ms. Gambill to approve the minutes as presented. There being no further discussion, the motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits

a. District-Wide Report on Audit of School Internal Accounts

A motion was made by Dr. White and seconded by Ms. Gambill to approve the report as presented.

Discussion after the motion included Ms. Lane providing an overview of the results of the District-Wide Audit Report, as well as answering questions from the Committee members. She reported that the Management response has not yet been received. Former Director, David Bryant, discussed how the report has been changed to align with the new IIA standards, with the significance of the risks noted in the recommendation section.

After the discussion concluded, the motion passed unanimously.

B. Items for Discussion

1. Staffing Update

- a. Auditor – Ms. Lane reported that the position is currently being advertised and that we have had some interest in the position. Ms. Lane also mentioned that she currently has no access to Winocular to see the information on candidates within the district who have applied. Mr. Bryant reported that he always had Winocular access and stated that he would discuss this matter with HR. Ms. Lane also reported that the job description change had been approved by the School Board at their last meeting.
- b. Inventory Tech – Ms. Lane discussed the recommendations that had been made to her regarding getting the change to the paygrade implemented with this position, and that the recommendations would result in the change for the position being added to the Personnel Planning Document (PPD) this Spring for 2025-2026. Committee Chair, Mr. Wilson, stated that the Audit Committee voted on this change to be implemented at the June 30, 2025, meeting, and it was the expectation that it would be expedited so that the department can meet its statutory requirement of the annual fixed assets audits. The Committee instructed Mrs. Lane to request the item be added to the Agenda as an Item from the Board at the next School Board meeting.

2. Projects Update

- a. FEMA (Hurricane Sally)
Ms. Lane updated the committee on the transition of the FEMA duties from former Auditor, Melissa Weekley, back to the Internal Auditing Director. Ms. Lane reported that she has had one request for information from FEMA. She reported that she has gathered the documentation needed, and it has been sent to them.
- b. 2024-2025 School Internal Accounts Audits
Ms. Lane reported that Internal Funds Audit reports will be brought to the next Audit Committee meeting for approval. She also reported that we currently have 5 schools with no findings, 4 schools with 1 finding, and 11 schools with 2 or more findings.

VI. ITEMS FROM COMMITTEE MEMBERS

Mr. Wilson stated that his position on the Audit Committee is the At-Large position chosen by the Director. He reported that he will continue to serve in this position until the end of May 2026.

Dr. King reported that she will be retiring from her position at the University of West Florida in May 2026.

Ms. Gambill reported that as the ECCPTA representative that she will stay on the committee until the end of her term in June 2026 and would agree to be reappointed to continue to serve if the ECCPTA chooses for her to do so.

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VII. ANNOUNCEMENTS

None

VIII. NEXT MEETING DATE

December 2, 2025 at 11:30 a.m.

IX. ADJOURNMENT

The meeting was adjourned at 12:39 p.m.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above a solid horizontal line.

Tod Wilson, Audit Committee Chair

12-2-25
Date