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

November 8, 2024 – 12:00 PM

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:02 p.m. in the Human Resource Conference Room, 75 N. Pace Blvd., 1st Floor, Pensacola, FL 32505.

Those present were:

Tod Wilson
Melanie Gambill
Allison Jones
Dr. Chula King
David Bryant, Director
Jeanne Pilgrim, Audit Administration Specialist
Mindy Waldie, Auditor
Melissa Weekley, Auditor

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

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

III. PUBLIC INPUT

None

IV. APPROVAL OF MINUTES FROM MEETING OF JUNE 21, 2024

A motion was made by Allison Jones and seconded by Dr. King to approve the minutes as presented. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval
   1. Audits
      a. School Internal Accounts Audits – without findings
      b. School Internal Accounts Audits – with findings
      c. District-Wide Report on Audit of School Internal Accounts

   Mr. Bryant gave an overview of the full audits vs. limited audits for the 2023-2024 school year. He also discussed the District-Wide Report and the information that goes into that report based on individual school audit results. He stated that findings noted at 20% of the schools tested were added as a finding to the District-Wide Report. One additional finding related to the amount of idle funds at the schools was also added to the District-Wide Report. A motion was made by Allison Jones and seconded by Dr. King to adopt the reports as written. There being no further discussion, the motion passed unanimously.

d. Fraud, Waste, Abuse Hotline Review for 2021-2023

Mr. Bryant reported on how this audit was carried out. He stated that the District uses 3rd party vendor for reporting. He indicated that audit testing showed that this process works well. He stated that for the last couple of audits he has requested the District develop standard operating procedures (SOP) for the hotline in writing. As a result of there being no action thus far, the report will include a recommended standard operating procedure for the Superintendent and School Board to consider for approval. A motion was made by Melanie Gambill and seconded by Allison Jones to adopt the report as written. There being no further discussion, the motion passed unanimously.

2. Other

a. 2024-2025 Annual Work Plan

Mr. Bryant discussed the annual work plan. Dr. King motioned and Allison Jones seconded the approval of the plan. Melanie Gambill asked what OSO monitoring we do for Booster Clubs that is different than PTA. It was reported that the monitoring is the same. There being no further discussion, the motion passed unanimously.

B. Items for Discussion

1. Staffing Update

Mr. Bryant introduced our new auditors to the committee.

2. Projects Update

Mr. Bryant reported that the School Choice review is still in process and needs additional testing. He expects the review to be completed by the end of the year. He stated that FEMA (Hurricane Sally) is almost finished with the exception of the Debris claim which is expected to go to arbitration. Lastly, he gave an update regarding the increase in capitalization threshold of fixed assets from $1,000 to $5,000 and the impact this may have on the Annual Work Plan.

VI. ITEMS FROM COMMITTEE MEMBERS

None.

VII. ANNOUNCEMENTS

Congratulations were given to Mindy Waldie for her recent completion of the CFE certification.

VIII. TENTATIVE MEETING DATES

January 27, 2025 (Approve Personnel Planning Document)
April 18, 2025 (Approve staffing recommendations and department budget)
June 27, 2025 (Annual discussion of attribute and performance standards. Annual elections)
Tod Wilson covered the dates with the attending committee members and Audit staff.

IX. ADJOURNMENT

The meeting was adjourned at 1:17 p.m.

2/21/24