

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

February 21, 2025 – 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
Alison Jones
Dr. Chula King
Dr. Barbara White
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 Alison Jones to adopt the agenda. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT

None

IV. APPROVAL OF MINUTES FROM MEETING OF NOVEMBER 8, 2024

A motion was made by Dr. White and seconded by Dr. King to approve the minutes as presented. Mr. Bryant noted one correction in the bottom paragraph of page 1 to change the word from addition to additional. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits

a. None

2. Other

a. Audit Committee Charter Changes

Mr. Bryant reported on language changes to the Audit Committee Charter.

1. Removing the Northwest Florida Chapter of IIA

2. Appointed/Elected Superintendent recommendation

3. Number of required meetings of Audit Committee changed from 4 to 3

b. Annual Work Plan – Revised.

Mr. Bryant reported on the revisions to the Audit Plan

- c. 2025-2026 Department Personnel Planning Document

Mr. Bryant reported he does not recommend any changes to the PPD.

- d. 2025-2026 Department Budget

Mr. Bryant reported there will be no changes to next year's Budget.

Alison Jones motioned and by Dr. White seconded the approval of the items listed as V. Items from Internal Auditing. There being no further discussion, the motion passed unanimously.

B. Items for Discussion

- 1. Staffing Update

Mr. Bryant reported that the department is now fully staffed.

- 2. Projects Update

- a. Controlled Open Enrollment Review

Mr. Bryant updated the Committee on the status of the review. He indicated that the report should be ready to present at the next Audit Committee meeting.

- b. FEMA (Hurricane Sally)

Mr. Bryant updated the Committee on the status of Hurricane Sally FEMA projects. He discussed the debris project and informed the Committee that the District had filed for arbitration. He also stated that the Insurance claim has been settled.

- c. 2025-2026 School Internal Audits

Mr. Bryant reported that the department is currently working on follow-up audits for the 2023-2024 school year. He also reported that field work has started on schools for the 2024-2025 audits. He stated that the list currently stands at 18 schools.

- d. Other

Mr. Bryant discussed the Risk Assessment that is performed every five years and reported that it is currently underway.

- 3. Quality Assurance Review Update

Mr. Bryant reported that the review determines the department's compliance with the IIA Standards. He stated that the process of assembling the team and setting the date for the review are underway.

VI. ITEMS FROM COMMITTEE MEMBERS

None

VII. ANNOUNCEMENTS

None

VIII. NEXT MEETING DATES

To be determined

IX. ADJOURNMENT

The meeting was adjourned at 12:38 p.m.

Handwritten signature and date 4/23/25.