

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

June 30, 2025 – 9:45 AM

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 9:50 a.m. in the HR Conference Room, 75 N. Pace Blvd., 1st Floor, Pensacola, FL 32505.

Those present were:

Melanie Gambill
Allison Jones (joined approximately 10:45 AM)
Dr. Chula King
Dr. Barbara White
Tod Wilson
David Bryant, Former Director

David Bryant recorded the minutes.

II. ADOPTION OF AGENDA

Mr. Bryant noted the meeting location at the top of the agenda required correction. A motion was made by Dr. King and seconded by Melanie Gambill to adopt the corrected agenda. There being no further discussion, the motion passed unanimously.

III. PUBLIC INPUT

None

IV. APPROVAL OF MINUTES FROM THE MEETING OF APRIL 23, 2025

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

V. DIRECTOR OF INTERNAL AUDITING INTERVIEW

Mr. Bryant stated that Committee member Allison Jones had elected not to participate in the interview process, as she is employed at the same company as the candidate. Mr. Wilson welcomed Ms. Amy "McKenzie" Lane. At the instruction of Mr. Wilson, Mr. Bryant asked the interview questions. After the interview, Ms. Lane was excused but was asked to remain outside the meeting room. The Committee held discussions after the interview. The Committee members were impressed with Ms. Lane, her demeanor, experience, and qualifications. A motion was made by Melanie Gambill and seconded by Dr. King to recommend Ms. Lane to the School Board to fill the Director of Internal Auditing position. There being no further discussion, the motion passed unanimously. Mr. Wilson instructed Mr. Bryant to prepare a memo providing the Board with the Committee's recommendation. Mr. Bryant and Mr. Wilson said that if needed they would attend the School Board workshop and/or meeting to present the recommendation.

The Committee discussed the value of having Ms. Lane attend for the remainder of the Committee meeting, as many of the items are crucial to the operations of the department and only occur once a year. The Committee agreed to ask Ms. Lane to rejoin the meeting, which she did.

VI. ITEMS FROM INTERNAL AUDITING

A. Items for Approval

1. Audits (None)
2. Other

a. External Quality Assurance Review

Mr. Bryant presented the results of the recent external quality assurance review. He explained the qualifications of the reviewers and the process. He presented the report, management letter, and the response. He noted that the report stated that the department "generally conforms" to the Global IIA Standards, which is the highest rating available. The Committee discussed the entire external quality assurance review process. Dr. White made a motion to approve the report, management letter, and response. Dr. King seconded the motion. There being no further discussion, the motion passed unanimously. Mr. Bryant stated that he would work with the staff to have the report, management letter, and response presented to the School Board at its next meeting.

b. Property Audit Technician Job Description

Mr. Bryant presented an analysis of the pay rate (minimum wage) for the position as it relates to similar positions in the District and positions whose work is audited by the Property Audit Technician. Mr. Bryant indicated the pay disparity was the result of compression from the District increasing the minimum wage for all positions to \$15 per hour. The Committee discussed the matter in-depth and agreed the pay should be increased. Ms. Gambill made a motion to recommend to the School Board that the pay grade be changed from 18 to 14, which result in the starting pay increasing from \$15.09 per hour to \$21.49 per hour. Dr. King seconded the motion. Mr. Bryant stated there were other minor additions, deletions, and corrections needed to this job description and others in the office. The Committee stated they would leave things with Mr. Bryant and Ms. Lane to make these minor changes. There being no further discussion, the motion passed unanimously. Mr. Bryant said that he would work with Ms. Lane and staff to have the job description changed presented to the School Board at a future Board meeting.

c. Required Annual Discussion

Mr. Bryant presented information on the various approvals required by the Global IIA Standards.

- The Committee members discussed the Audit Committee Charter and Office of Internal Auditing Charter. Mr. Bryant indicated that changes were necessary to both, to conform with the updated Global IIA Standards. The Committee agreed that they would ask the new director to recommend the necessary changes at a future meeting.
- Mr. Bryant then discussed the risk-based approach to internal auditing. The Committee members discussed the risk assessment process, including the District's various ethics-related objectives, programs, code of conduct, and activities.
- The Committee also discussed the District's information technology governance.
- Mr. Bryant presented the proposed 2025/26 Annual Work Plan. Dr. King made a motion to approve the current Audit Committee Charter, Office of Internal Auditing Charter, and the 2025/26 Annual Work Plan. Ms. Gambill seconded the motion. There being no further discussion, the motion passed unanimously.

Ms. Jones joined the meeting at approximately 10:45 a.m.

B. Items for Discussion

1. Staffing Update

Mr. Bryant discussed the current staffing of the office, and the likelihood of future openings in the office. Her hoped the recommended job description changes would attract qualified candidates.

2. Projects Update

a. FEMA (Hurricane Sally)

Mr. Bryant indicated that the District had received a notice from the arbitration panel that they would need additional time to decide the arbitration. He stated that this was likely a good sign for the District, as the panel did not immediately dismiss the arbitration as requested by FEMA. Mr. Bryant also discussed the outstanding central warehouse project. He indicated that all other projects had been submitted for closeout and that Ms. Weekley appeared to have a strong grasp on the FEMA process.

b. 2025/26 School Internal Accounts Audits

Mr. Bryant reported that these audits are underway. There are 20 schools on the schedule, which is subject to change with bookkeeper retirements. He reported that Mindy Waldie oversees these audits. He expressed his confidence in Ms. Waldie's abilities to lead the audits and overall project.

c. Other (None)

3. Required Annual Discussions

Mr. Bryant presented the Global IIA Standards related to the various required annual discussion matters.

- The Committee discussed the independence of the internal auditing function, in that the function reported to the Board through the Committee and the Committee recommends staffing, budgets, etc.
- The Committee discussed potential impairments to the function, including the office's duties related to FEMA.
- The Committee discussed the mission of the internal auditing function, which would likely need to be updated to conform with the revised Global IIA Standards.
- The Committee discussed the various ways the director communicates with senior management, the Committee, and the School Board.
- Finally, Mr. Bryant and the Committee discussed the office's policies and procedures manual and quality control manual. Mr. Bryant discussed the purpose of each of the manuals and their contents. The Committee discussed the manuals, including their need to be updated to conform with the revised Global IIA Standards. The Committee agreed that they would ask the new director to make the necessary revisions and update the Committee at a future meeting.

VII. ITEMS FROM COMMITTEE MEMBERS

A. Election of 2025/26 Committee Chair

Dr. King nominated Mr. Wilson for the 2025/26 Committee Chair. Ms. Gambill seconded the nomination. Mr. Wilson accepted the nomination. There were no other nominations. The Committee approved the nomination unanimously.

B. Election of the 2025/26 Vice-Chair

Dr. King nominated Ms. Jones for the 2025/26 Committee Vice-Chair. Dr. White seconded the nomination. Ms. Jones accepted the nomination. There were no other nominations. The Committee approved the nomination unanimously.

VIII. ANNOUNCEMENTS

None

IX. NEXT MEETING DATES

To be determined and scheduled by the director.

X. ADJOURNMENT

The meeting was adjourned at 11:48 a.m.



Tod Wilson,
Audit Committee Chair

11/3/25
Date