AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
SCHOOL BOARD CONFERENCE ROOM, 4TH FLOOR
JUNE 21, 2024 – 12:00 PM

Meeting was advertised on June 14, 2024

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 12:00 pm in the School Board Conference Room, 75 N. Pace Blvd., 4th Floor, Pensacola, FL 32505.

Those present were:

Tod Wilson
Dr. Barbara White
Dr. Chula King
Melanie Gambill
David Bryant, Director
Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Ms. Gambill and seconded by Dr. White to adopt the agenda. Further discussion reflected that the agenda incorrectly listed the HR conference room, 1st floor, as the location for the meeting. The correction was made to the meeting room location and the motion passed unanimously.

III. PUBLIC INPUT

None

IV. APPROVAL OF MEETING MINUTES OF APRIL 12, 2024

A motion was made by Dr. White and seconded by Ms. Gambill to approve the minutes as presented. No further discussion. Motion passed unanimously.

V. ITEMS FROM INTERNAL AUDITING

A. Items for Approval - None

B. Items for Discussion

1. FEMA – Hurricane Sally
   Mr. Bryant reported that we are still working on FEMA reimbursement for debris removal. He also stated that there are two big projects open dealing with Warehouse freezer replacement and installation of generators throughout the district for school freezers and coolers.
2. Website Updates
   Mr. Bryant reported that the departmental website has been updated with the exception of adding older audits. He stated the goal is to work on these additions in December.
3. Hotline Review
   Mr. Bryant reported that the Hotline Review is under review and should appear on the next Audit Committee agenda for approval.

4. 2023-2024 School Internal Accounts Audits
   Mr. Bryant reported that we have twenty-three (23) schools to audit this year. He stated that he has hired interns to assist and that his projected date to bring the completed audits to the Audit Committee for approval will be in December.

VI. COMMITTEE DISCUSSION ITEMS

A. Annual Discussion of Attribute Standards Items
   1. Department Charter
   2. Audit Committee Charter
   3. Departmental Mission
   4. Departmental Independence

Mr. Bryant provided committee members with the Institute of Internal Auditors Attribute Standards and gave brief descriptions of the topics as listed above. Committee members discussed each of the items.

B. Annual Discussion of Performance Standards Items
   1. Risk-based Audit Planning
   2. Annual Plans and Changes
   3. Reporting to Senior Management and the Board
   4. Ethics-Related Objectives, Programs, and Activities
   5. Information Technology Governance

Mr. Bryant provided committee members with the Institute of Internal Auditors Performance Standards and again gave brief descriptions of the topics as listed. There was discussion among the committee members as to how the department is already in compliance. Mr. Bryant also stated that there may need to be more items added to the list. He stated that he will bring those forward for discussion at a future meeting of the Audit Committee.

VII. COMMITTEE ACTION ITEMS

A. Election of 2024-2025 Chair
   A motion was made by Dr. King and seconded by Dr. White to elect Tod Wilson as Chair for 2024-2025. Mr. Wilson agreed to the nomination. There were no other nominations. The motion passed unanimously. Mr. Wilson will remain as Chair.

B. Election of 2024-2025 Vice-Chair
   A motion was made by Dr. King and seconded by Dr. White to elect Allison Jones as Vice-Chair. There were no other nominations. The motion passed unanimously. Mrs. Jones will remain as Vice-Chair.

C. Audit Committee Charter Recommended Changes
   Mr. Bryant provided both the Internal Auditing Departmental Charter as well as the Audit Committee Charter to the committee members. He discussed the proposed changes to the Audit Committee Charter as noted in the document provided. A motion was made by Ms. Gambill and seconded by Dr. King to accept the changes as proposed to the Audit Committee Charter. After discussion, the motion passed unanimously.

VIII. ANNOUNCEMENTS

Mr. Bryant reported that the result of the personnel change within the department ended well.

IX. TENTATIVE MEETING DATES

Tentative 2024-2025 meeting dates were discussed. My Bryant indicated he would contact members to confirm availability as the dates approached.

X. ADJOURNMENT

The meeting was adjourned at 12:47 p.m.

11-8-24