

**AUDIT COMMITTEE
ESCAMBIA COUNTY SCHOOL BOARD
VERNON MCDANIEL BUILDING – 75 N. PACE BLVD - PENSACOLA, FLORIDA
SCHOOL BOARD CONFERENCE ROOM – 4th FLOOR**

February 17, 2026 – 10:00 AM

Meeting was advertised in the Pensacola News Journal: February 2, 2026; 12028850

**Note: The Audit Committee has recognized, discussed, and is in accordance with statutory requirements for meeting advertisements.*

I. CALL TO ORDER

Mr. Wilson, Audit Committee Chair, called the meeting of the Audit Committee to order at 10:08 a.m. in the School Board Conference Room, 75 N. Pace Blvd., 4th Floor, Pensacola, FL 32505.

Those present were:

Tod Wilson

Dr. Chula King via google meet

Dr. Barbara White

Melanie Gambill

McKenzie Lane, 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. No further discussion. Motion passed unanimously.

III. PUBLIC INPUT

None

IV. APPROVAL OF MINUTES FROM MEETING OF December 2, 2025

A motion was made by Dr. White 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. Audit Committee Charter – Ms. Lane presented the Audit Committee Charter updates/changes to the committee. There was discussion and collaboration among the committee members regarding recommended changes and additions.
2. Office of Internal Audit Charter – Ms. Lane presented updates/changes to the OIA Charter. The committee members discussed and collaborated regarding recommended changes and additions.
3. 2026-2027 Annual Work Plan – Ms. Lane reviewed the Annual Work Plan for 2026-27 with the committee and gave an overview of how these projects were selected.
4. 2026-2027 Department Personnel Planning Document – Ms. Lane presented the Personnel Planning Document for the OIA Department to the committee with no changes.

5. 2026-2027 Department Budget – Ms. Lane presented the proposed Budget to the committee and discussed the changes made to the Budget from the previous year.

A motion was made by Ms. Gambill to approve Items A. 1-5 and seconded by Dr. King. No further discussion. The motion passed unanimously.

B. Items for Discussion

1. Staffing Update – Ms. Lane reported that the office is now fully staffed.
2. Department Website – Ms. Lane reported that the Department Website has been updated with the exception of the Audit Committee Charter and the Office of Internal Audit Charter as these are both in the process of being edited.
3. Projects Update:
 - a. FEMA (Hurricane Sally) – Ms. Lane updated the committee on the approvals for permanent repairs as well as what is left to be submitted for reimbursement.
 - b. Internal Accounts – 90 Day Follow Ups – Ms. Lane reported that the follow-ups have been started and are in process for completion.
 - c. Risk-based Projects (2025-2026) – Ms. Lane discussed the tentative project dates to be completed this Spring.

VI. ITEMS FROM COMMITTEE MEMBERS

Tod Wilson, Audit Committee Chair, stated that he wants to go on record as recusing himself from any future audit or project reviews that may involve the Risk Management department due to conflict of interest tied to having family who works in Risk Management.

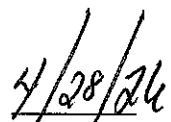
VII. ANNOUNCEMENTS
None

VIII. NEXT MEETING DATE
TBD

IX. ADJOURNMENT
The meeting was adjourned at 11:17 AM



Tod Wilson, Audit Committee Chair



Date