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

April 28, 2026 – 10:00 AM

Meeting was advertised on the District's Office of Internal Audit web page: April 21, 2026
Meeting was advertised in the Pensacola News Journal: April 26, 2026; 12279268
**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 10:03 a.m. in the School Board Conference Room, 75 N. Pace Blvd., 4th Floor, Pensacola, FL 32505.

Those present were:
Tod Wilson
Alison Jones via google meet
Dr. Chula King via google meet
Dr. Barbara White
Melanie Gambill via google meet
McKenzie Lane, Director
Jeanne Pilgrim, Audit Administration Specialist

Jeanne Pilgrim recorded the minutes.

II. ADOPTION OF AGENDA

A motion was made by Ms. King 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 FEBRUARY 17, 2026

A motion was made by Dr. White and seconded by Dr. King 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. 2026-2027 Annual Work Plan (REVISED) – Ms. Lane reported that she has changed the project names listed on the Annual Work Plan to Small, Medium and Large
   2. 2026-2027 Department Personnel Contract Recommendations.

   A motion was made and approved for both items.

B. Items for Discussion
   1. Staffing Update – Ms. Lane reported that our Property Inventory Technician has resigned and she is working on hiring a Landrum employee to replace the technician for the time being.

2. CIA/CFE designations – Ms. Lane discussed that employees must be working in the department for six (6) months prior to taking exams. Ms. Lane also reported that she will be taking the CIA exam.
3. Projects Update:
   a. FEMA (Hurricane Sally) – Ms. Lane reported that the Department of Homeland Security has reopened so our outstanding claims should be continued. Ms. Lane also reported that she will be attending a meeting with a Vendor to discuss debris mediation.
   b. Internal Accounts – 90 Day Follow Ups – Ms. Lane reported that the follow-ups were completed the end of March and will be added to the website.
   c. Internal Accounts – 2025-2026 Audits – Ms. Lane reported that the department is in the planning and prep stage of upcoming audits and that we are currently in the process of completing the Monthly Log Report testing.
   d. Risk-based Projects (2025-2026) – Ms. Lane reported that we will be working on these in the next month.
   e. Other – Ms. Lane reported on other outstanding reviews and changes to processes within the Internal Audit department.

VI. ITEMS FROM COMMITTEE MEMBERS

Dr. Chula is retiring from her position at UWF as well as on this Audit Committee effective May 7, 2026. She has served as the Superintendent's representative and Mr. Leonard will be choosing her replacement.

VII. ANNOUNCEMENTS

Mr. Wilson will continue to serve on the Audit Committee.

VIII. NEXT MEETING DATE

TBD

IX. ADJOURNMENT

The meeting was adjourned at 10:41 AM

Tod Wilson, Audit Committee Chair

6/9/26
Date