



**School District of Manatee County
Audit Committee Meeting Minutes
Meeting Date March 06, 2024
Meeting Time 2:00 PM – 5:00 PM
Meeting Location: Walter E. Miller School Support Center**

**Committee Chairman: Jim Daniel
Note Taker: Danielle Domicolo**

Attendance:

Assigned Committee Members:

Jim Daniel, Chair
Joe Blitzko, Vice-Chair
Ginger Mentzer, Member
Skip Wagner, Member

Board Liaison: Mary Foreman, School Board Member (left at 4:10)

Other Attendees:

Rachel Sellers, Deputy Superintendent of Business Services (left at 4:00)
Mark Smith, Carr, Riggs & Ingram

1. Opening:

a) Call to Order

Chair Daniel called the meeting to order at 2:00 PM.

b) Audio Recording

Chair Daniel announced that the meeting was being audio recorded and the agenda has been amended as late as March 5, 2024.

c) Review and Accept Minutes from January 10, 2024

Motion: Motion to approve the January 10, 2024 Minutes was made by Chair Daniel and seconded by Member Mentzer.

Vice-Chair Blitzko requested more robust minutes. The executive assistant noted the request would be taken into consideration during minutes creation moving forward.

The motion was approved 3-1 (nay from Vice-Chair Blitzko)

2. Public Comments

Notes: There was no request for public comment.

3. Member Comments

Notes:

Member Mentzer thanked Mr. Dye for his Legal opinion of virtual meetings. It was noted for the Committee that his approval of relaxing the quorum requirements would allow members to have a quorum with attendance virtually.

It was re-stated that the requirement would continue for the Chair or his designee to run the meeting in person.

4. Report Regarding Internal Audit Projects from CRI

a) Medical Claims Payment Draft Report

Mr. Mark Smith, Carr Riggs & Ingram, presented the results of the Medical Claims Payment Report. Mr. Smith noted the Report did not include testing of the validity of the claims and associated benefits. The committee held discussion on the topic.

Ms. Sellers explained how this was a helpful report for future choice of administration of the District health self insured plan.

The committee requested for Mr. Smith to make minor updates to the report.

Motion: Motion to approve the Medical Claims Payment Draft Report with the following corrections:

1. In title: add "*Payment Process*"
2. Add sentence "This audit did not include testing of the validity of the claims and associated benefits."

The motion was made by Member Mentzer and seconded by Member Wagner.

The motion was approved 4-0

b) Update on Transportation Audit

Mr. Smith stated that the field work for the Transportation Audit will be completed next week and a draft will be reported at the May Board Meeting.

c) Status of 2024 Risk Assessment Update

Mr. Smith stated that he and Ms. Lorri Kidder, Carr Riggs & Ingram, met with district management and School Board Members. Mr. Smith listed the following items as topics of concern provided by Management and the Board:

- Payroll
- Sales surtax
- CFOC / Millage
- PCard

Mr. Smith asked for direction going forward. Items to audit were discussed.

d) Audit Plan through 6/30/2024

Transportation Audit is ongoing; Payroll was provided as a suggestion.

Motion: Motion to request an audit plan revision go to the Board Workshop on March 21st was made by member Mentzer and seconded by Member Wagner.

It was decided that Chair Daniel would present an update as well as the request to revise the audit plan to the Board on the 21st.

Mr. Smith and Ms. Kidder would not be able to attend the workshop due to a prior commitment.

The Motion was approved 4-0

e) Audit Plan through 6/30/2025

The committee discussed that following audits to be included for next year's engagement letter:

- Facilities & maintenance,
- Sales surtax,
- Human resources compliance,
- Unemployment processing,
- CFOC and Millage

f) CRI engagement letter draft for FYE 6/30/2025 at May meeting

This item will be discussed during a Teams meeting on April 10; if any committee member has comments or input please send to the Executive Secretary.

g) Discussion on the need for detailed time budgets and review of actual results on Internal Audit Engagements

Did not cover due to time constraints.

5. Old Business

a) Status of RFQ/RFP for Internal Audit Services for FYE 6/30/2026

Notes: Did not cover due to time constraints.

b) ADA Compliance (Moved to the first item of the meeting)

Notes:

* **Discussed First:** Ms. Sellers shared information regarding the District standing with ADA Compliance. Chair Daniel shared discussions he has had about ADA compliance with auditors.

Discussion continued regarding which documents need to be published.

Ms. Foreman would like a list the reports that are available.

Clarification was requested by the Committee from Staff and Legal regarding ADA Compliance.

c) Facilities Educational Planning and Construction Audit for compliance with Section 1013.35(2)(f), Florida Statutes - RFQ results (added 2/29)

Notes: Did not cover due to time constraints.

6. New Business

a) CFOC

Notes: Discussion on CFOC. Chair Daniel would like to look for ways to assist them. Member Mentzer asked if we could combine the committees. According to current statute, we cannot combine. Ms. Foreman's suggestion to make request to Board for referendum money to be independently audited.

b) Audit ending 6/30/24 – Cherry Bekaert

Notes: Did not cover due to time constraints.

7. Next Meeting Date

a) May 1, 2024

b) Proposed Agenda Items

Agenda set by the Chair will be sent 7 days prior to the next meeting. Suggestions will be considered for the Chairs creation of the agenda.

c) Schedule Discussion

Notes: Committee decided they will move the July meeting from the 3rd until the 10th

8. Chair Daniel adjourned the meeting at 5:00 PM.