



**School District of Manatee County
Audit Committee Meeting Minutes
Meeting Date July 10, 2024
Meeting Time 2:00 PM – 5:00 PM
Meeting Location: Walter E. Miller School Support Center
All Times are approximate
Committee Chairman: Jim Daniel
Post-Meeting Note Taker: L. Cox**

Attendance:

Assigned Committee Members:

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

Board Liaison: Mary Foreman, School Board Member

Other Attendees:

Rachel Sellers, Deputy Superintendent of Business Services
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.

c) Review and Accept Minutes from May 3, 2024

Motion: Motion to approve the May 3, 2024 Minutes was made by Vice-Chair Mentzer and seconded by Member Wagner.

The motion was approved 3-0 (Unanimous)

2. Public Comments

Notes: There was no request for public comment.

3. Member Comments

Notes:

Vice-Chair Mentzer mentioned a possible candidate for the Audit Committee, and Chair Daniel asked Vice-Chair to join Board Member Foreman to conduct the interview. It was agreed upon and stated they would work out the dates of the interview.

Committee Member Wagner noted the option for TEAMs attendance for future meetings.

4. CRI Reports

a) Payroll Report Draft

Mr. Mark Smith, Carr Riggs & Ingram, presented the results of the Draft Payroll Report. Mr. Smith noted the changes to the overall look of reports going forward. It was stated that the Payroll Report would be presented to the Board during a workshop in July.

The committee requested for Mr. Smith to make minor updates to reports going forward by add 'by whomever was involved in the answering of the section audit.

Motion: **Motion to approve the Payroll Report:** with two change that a statement is changed to include 'and the administrator and staff'. And change the rating to 'strong' rating.

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

The motion was approved 3-0

b) CRI Engagement Letter and MSA for 2024/2025 (Previously letter c.)

Mr. Mark Smith and Ms. Lorri Kidder, Carr Riggs & Ingram, provided an overview of the Master Engagement letter and noted the MSA is pages 1-8, engagement letter page 9-17, and page 18 as the draft audit plan.

The committee held discussion regarding the MSA and letter of engagement and recommended changes in verbiage as well as addressed the non-specified hours. It was agreed that Mr. Smith would revise the Engagement letter and provide the updated MSA and Engagement letter to Ms. Sellers. The following motion would include all changes referred to during conversation.

Motion: **Motion to recommend the MSA and Engagement:** as amended and will be provided to Ms. Sellers. The motion was made by Member Wagner seconded by Vice-Chair Mentzer.

c.) Audit Plan through 6/30/2025 (Previously letter b.)

Mr. Mark Smith noted that September meeting will include the, the Contract Compliance, Procurement, and MTC post audit reviews (PAR).

The Committee held discussion on the proposed audit plan through 2025. Included in the list of the 2024/2025 audits were the following:

- Sales surtax
- Maintenance and Facilities
- Human Resources
- Non-specified hours to allow flexibility for the District

d) Other

Mark Smith and Lorrie Kidder requested the engagement letter pertaining to facilities and construction audits to facilitate coordination and avoid overlapping efforts in related audits.

5. Old Business

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

Notes: Plans were made to meet with Ms. Sellers and Ms. Gruett, Director of Purchasing, to finalize the RFQ for internal audit services, external audit services, with the goal of Board approval of the timeline at the September 24, 2024 Board Meeting.

b) Status of Facilities Educational Planning and Construction Audit for compliance

Notes: MGT Consulting is currently conducting the audit. Mr. Daniel noted that it was not a financial audit and was not a recommendation through the Audit Committee.

6. New Business

a) There is a potential new member

b) Update regarding use of an outside auditor for the Citizens Financial Oversight Committee.

7. Next Meeting Date

a) September 4, 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 Chair's creation of the agenda. Ms. Sellers noted there would be a draft requested of the internal accounts audit at the September meeting from Cherry Bekaert.

8. Motion to adjourn made by Member Wagner seconded by Vice-Chair Mentzer. Chair Daniel adjourned the meeting at approximately 4:25 PM.