

May 01, 2024
Audit Committee Meeting – 2:00 PM
Manatee County School Board
215 Manatee Avenue West
Bradenton, FL 34205
www.manateeschools.net

Attended: Jim Daniel, Chair, Ginger Metzner, Bernard Wagner
Absent: Joe Blitzko, Vice-Chair
Staff: Rachel Sellers, Deputy Superintendent of Business Services (left at 2:45 PM)
Board Member: Mary Foreman
CRI – Lorri Kidder, Mark Smith (left 4:10 PM)

1. Opening

A. Call to Order

B. Notification that the meeting is being recorded

C. Review and accept minutes from March 06, 2024

Motion: Motion to approve meeting minutes from March 06, 2024 as amended

Motion made by Member Wagner. Seconded by Member Mentzer.
Motion approved 3-0.

2. Public Comments

A. No public comment

3. Member Comments

Member Mentzer thanked Mr. Daniel for his presentation to the Board.
Chair Daniel will make a written request to Mr. Dye to assist the committee with guidance on meeting ADA compliance on publicly accessible documents. Ms. Sellers provided additional information.

Due to time constraints, Ms. Rachel Sellers requested a change regarding the order of the agenda.

Motion to move item 6b to the beginning of the meeting.

Motion was made by Member Mentzer. Seconded by Chair Daniels.
Motion approved 3-0.

[Formerly 6b] Facilities Educational Planning and Construction Audit for compliance with Section 1013.35(2)(f), Florida Statutes - RFQ results

Ms. Sellers, Deputy Superintendent of Business Services, updated committee on ongoing Audit with MGT Consulting.

Ms. Sellers noted the committee received the Capital Quarterly Report prior to the meeting May 1, 2024 as well as confirmed that the Audit Committee wants to continue to receive the Report every quarter.

3. Member Comments (Continued)

Chair Daniel informed the committee of his meeting with Superintendent Wysong. Due to District conflicts, the Audit Committee meetings will need to move meeting location, move meeting date, or change administrative assistant assigned to committee meetings.

The Committee asked questions and held discussion and noted the decision to move the room starting July 10, 2024 and change administrative assistant assigned to taking committee meeting minutes.

Motion to Move Audit Committee Meetings to Room 215 on First Wednesday of Every Other Month at 2:00 PM

Motion made by Member Wagner and Seconded by Member Mentzer. Motion approved 3-0

4. Cherry Bekaert Engagement

Chair Daniel provided an update from the status meeting with Cherry Bekaert regarding internal auditing. Chair Daniel noted Jeff Zikner will be new director, and Anthony Walsh will remain the senior manager for the District Engagement.

Tentative timeline of AFR and ACFR was provided by Ms. Sellers based on information from the entrance conference with Cherry Bekaert. The Draft reports will be provided to the committee as soon as items are available.

5. Carr Riggs & Ingram (CRI) Report

A. Transportation Audit Report

Mr. Mark Smith, CRI provided a presentation regarding Transportation that included the following topics:

- Last audit - FY 2020
- Transmittal letter
- Executive Summary
- Background
- Objective Scope and Methodology
- Testing and Results

Member Mentzer noted two items on the report that needed to be edited before approval by the Board. First one was a typographical error and the second one was to add the definition to the acronym AFSCME.

Motion to recommend approval of the CRI Transportation Audit with the before mentioned corrections.

Motion made by Member Mentzer, seconded by Member Wagner

Motion approved 3-0

B. Audit Plan through 6/30/2024

Mr. Smith noted that the payroll audit has started. Processes and procedures discussed by Mr. Smith.

C. Position Control PAR Report

Mr. Smith provided an overview of information regarding the Position Control PAR Report Audit to the committee.

Motion to Present the Position Control PAR Audit to the Board for Approval

Motion was made by Member Mentzer and seconded by Member Wagner.

Motion approved 3-0

D. Audit Plan through 6/30/2025

The Audit committee decided that the list of 2024/2025 audits should include, but not be limited to:

- Facilities and Maintenance
- Sales Surtax
- Human Resource Compliance
- Internal Audit of High-Risk Schools

E. CRI engagement letter draft for FYE 6/30/2025

CRI noted their new engagement letters include a Master Services Agreement that is currently being reviewed in the Purchasing department. The Board clerk will follow up on progress of approval.

F. Other Items

- Mr. Daniel discussed CFOC and noted his suggestion that they use a professional firm for audit of the Millage.
- Mr. Daniel proposed discussion of audit topics and CRI presentation at upcoming workshop.

6. Old Business

Notes: Chair Daniel will work with Ruth Gruett, Director of Purchasing, to discuss the timeline of RFP/RFQ; would like a draft for July meeting for both internal and external auditors.

A) Status of RFQ/RFP

- I.** Financial Audit of District for Audit period FYE 6/30/2026-6/30/2027
Financial Audit of School Internal Accts for Audit Period FYE 6/30/2025-6/30/2026
- II.** District Internal Audit services for Audit Period FYE 6/20/2026
(Currently CRI is thru 6/30/2025)

B) [Moved to beginning of meeting]

7. New Business

Financial Audit period ending 6/30/24 – Cherry Bekaert

Mr. Daniel would like to be on 5/17 workshop – audit committee update to include two Audit reports from CRI and propose the 2024-2025 audit plan for CRI.

Internal accounts – the would like to include in the 2024-2025 Audit list

Ms. Foreman and Member Mentzer will review previous Audit Committee minutes to see if there was a consideration because internal accounts for high-risk schools were not completed.

8. Next Meeting Date: July 10, 2024

A. Proposed Agenda Items : All requests will be taken into consideration by the chair and will be sent out to the committee and published to the committee webpage 7 days prior to the next meeting.

9. Adjournment:

Motion to adjourn the meeting was made by Chair Daniels and seconded by Member Wagner
Motion approved 3-0.

Meeting was adjourned at 4:45 PM.

