



THE SCHOOL DISTRICT OF LEE COUNTY

Audit Committee
March 16, 2022 Meeting
4:30 PM

Committee Members Present:

Butch Swank	Jeffrey Davis
Cara Hallett	Paul Cohen
Gerard Carrington	James List

Committee Members Absent: Andrew Sund

Board Member Present: Gwynetta Gittens, Board Liaison

Lee County School District Personnel Present:

Kathy Dupuy-Bruno, School Board Attorney
Dr. Denise Carlin, Chief of Staff
Dave Newlan, Executive Director of Safety & Security
Mike Gatewood, Director of Audit

RSM Representatives:

William Campbell, Manager
Matthew Blondell, Director
Jennifer Murtha, Partner

Recording Secretary: Dawn Revels

Public: n/a

WELCOME

Meeting called to order by Chair Paul Cohen at 4:37 PM.

PUBLIC COMMENT (3 MINUTE LIMIT)

No public comment.

BOARD MEMBER’S REPORT

Ms. Gittens shared information from the Finance Advisory Committee meeting. New Superintendent will begin on May 1, 2022. He will also work as a consultant in the month of April. His contract is available for review in BoardDocs.

MINUTES:

Motion to approve the minutes from the January meeting was made by Gerard Carrington and second by James List. Motion Carried 6-0



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DISCUSSION WITH RSM:

RSM will start the Information Services/Cyber Security audit by the end of March.

Kick-off meetings will be scheduled with all Audit Committee members, advisory committee chairs, School Board members, Superintendent and Information Services personnel needed for the audit. RSM will start scheduling the meetings starting the week of March 21st. These meetings will be held on a one-on-one basis. After these kick-off meetings RSM will provide bi-weekly reports on all projects to the Staff Liaison, Dave Newlan, to distribute to the committee members, Board members, Superintendent and Legal Department.

The audit process was discussed in detail RSM agreed that prior to commencement of the audit, the audit program and process would be discussed with the audit committee. They are to coordinate all audits through the executive director of safety and security, who will assist in ensuring appropriate staff and documents are available for all audits. On a bi-weekly basis RSM will provide a status update to the executive director of safety and security, who will ensure distribution of the status update to the Audit Committee, Superintendent, and the Board. The school board attorney discussed in detail the approach to be taken in discussions and report distribution regarding audits/findings/investigations of a highly confidential manner so as not to violate sunshine but still protecting the district.

The kick-off meetings will include the following projects:

Information Services/Cyber Security Assessment.

Risk Assessment.

Proposing an Internal Audit Plan. The plan will be updated at least annually but a full audit risk assessment is recommended to be performed every three years.

Follow up testing on previous audits.

Hotline/Whistleblower/Lighthouse complaints will be processed through the Legal Services Department. Any complaints concerning waste, fraud or abuse will be forwarded to RSM who will communicate with the Audit Committee if warranted.

OTHER BUSINESS:

A motion was made by Gerard Carrington and second James List as follows:

If there are any Board Members (excluding the Board Liaison, Ms. Gittens) present at the Audit Committee meetings, they will be considered as members of the public and will be seated away from the committee member's table. If they wish to speak during public comment, they will be given the same time (3-minutes) as the public.



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Gerard Carrington and James List left the meeting at 5 PM. However, quorum was still maintained.

GOOD OF THE ORDER:

None

ADJOURNMENT:

Motion to adjourn the meeting was made by Jeff Davis and second by Butch Swank. Motion Carries 4-0

Meeting adjourned at 5:50 PM

The next meeting is scheduled TBA