



Audit Committee
July 5, 2022 Meeting
4:30 PM to 5:30 PM

Committee Members Present:

Andrew Sund
Butch Swank
Cara Hallett

Jeffrey Davis
Paul Cohen
James List

Absent: Gerard Carrington

Board Member Present: Gwynetta Gittens, Board Liaison

Lee County School Personnel Present: Shanna Zuppke, Assistant School Board Attorney; Mike Gatewood, Director of Internal Audit; Kelly Letcher, Director of Budget; Dr. Christopher Bernier, Superintendent; Dr. Denise Carlin, Chief of Staff; Dave Newlan, Executive Director, Safety & Security, and Staff Liaison.

Recording Secretary: Dawn Revels

Public: Debbie Jordan

WELCOME

Meeting called to order by Chair Paul Cohen at 4:33 PM

PUBLIC COMMENT (3-MINUTE LIMIT)

No public comment.

INTRODUCTION OF DR. CHRISTOPHER BERNIER

Dr. Bernier discussed his immediate plans and what he would like the Audit Committee to focus on for future audits.

Each member introduced themselves and gave a brief background history.

DISCUSSION OF THE 2022 AUDIT PLAN

Each member provided their top 3 focus areas based on the report from RSM. Jeff Davis kept a tally of the focus areas and the top 5 areas of concern were:

1. Cyber Threat Intelligence (CTI) Program Development
2. Half-Cent Sales Tax
3. Physical Security Penetration Test



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4. Purchasing Cards
5. Contract Compliance

A Motion was made by Jeff Davis to present to the Board the following High-Risk Areas of Focus for future audits:

1. Cyber Threat Intelligence (CTI) Program Development
2. Half-Cent Sales Tax
3. Contract Compliance (Per the Scope of Work from RSM)
4. Purchasing Card

The motion was seconded by Butch Swank. Motion carries 6-0

GOOD OF THE ORDER

The Audit Committee is the only advisory committee that does not present to the Board status updates from the previous meetings. We also do not meet with the Chairperson from other committees.

Paul Cohen asked Ms. Gittens to bring to the Board allow the Audit Committee to present to the Board and Superintendent the same way as the other committees do.

Adjournment

Motion to adjourn the meeting by Jeff Davis and second by James List. Motion carries 6-0.

Meeting adjourned at 6:10 PM.