



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

**Committee Members Present:**

Andrew Sund  
Gerard Carrington  
James List

Butch Swank  
Paul Cohen  
Jeff Davis

**COMMITTEE MEMBERS ABSENT:** Cara Hallett

**Board Member Present:** Gwynetta Gittens, Board Liaison

**Lee County School Personnel Present:** Kathy Dupuy-Bruno, School Board Attorney; Mike Gatewood, Director of Audit; Dr. Christopher Bernier, Superintendent; Dave Newlan, Executive Director, Safety & Security, and Staff Liaison; Dr. James Short, Director of Security Assurance; Dwayne Alton, Chief Information Officer

RSM Personnel Present: Weiss Campbell, Matt Blondell

RSM Personnel Present via ZOOM: Clara Ewing, Ryan Moore, Maddie Lazas, Wanda Archy

**Recording Secretary:** Dawn Revels

**Public:** None

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**WELCOME**

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

**PUBLIC COMMENT (3-MINUTE LIMIT)**

No public comment.

Approval of Minutes for the June 21, 2022 meeting—Motion by Andrew Sund and second by James List. Motion Carried 5-0

Approval of Minutes for the July 5, 2022 meeting—Motion by Andrew Sund and second by Butch Swank. Motion Carried 5-0

**DISCUSSION OF FOLLOW-UP AUDIT:**

Facility Construction Report: Started in July 2020. All closed and follow-up was complete.

Human Resources and Onboarding: Started in May of 2021. Total of 5 findings:



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1. Screening Rubrics—used only for Instructional Personnel, should be used for all hires. Item will remain open until June of 2023 to allow time for documentation to be uploaded into PeopleSoft and to adequately train staff in new procedures.
2. Pre-employment drug testing: Only positive drug tests were retained. Going forth all tests will be retained. Finding was closed.
3. I-9 forms and Loyalty Oaths not being signed. Will remain open until testing is complete to satisfy that procedures are being followed on every new hire and training of staff is complete.
4. Onboarding documentation: All documentation for onboarding should be kept. Staffing Specialists were allowed to use their own checklists. This has been standardized to where everyone uses the same onboarding checklist.
5. Approval of all new hires: HR will remove all candidates who do not meet minimum qualifications. The Board can only deny employment based on two reasons, moral turpitude and lack of qualifications.

Purchasing and Procurement Audit: Started in May of 2021. Four finding:

1. Ownership of the Vendor Master File. Vendor applications and W9s were missing. No one was in charge of maintaining the file. Purchasing and Procurement have now put someone in charge of maintaining the file, ensuring the documentation is updated and maintained, including removing inactive files. The process should be done by December 2022.
2. Monitoring of non-competitive bids, and purchases between \$35, 000 and \$50,000 dollars. The statute outlines very specific rules to purchasing. There is a query that can identify these purchases, in items tested all requirements are met. Item is closed.
3. Purchasing procedures manual, Bookkeeper training is now held annually, Item will remain open to ensure the training is continuing and updates to the training manual is kept up to date.
4. Purchasing Performance measures. All relevant data is captured and this item can be closed.

**SCHOOL BOARD MEMBER COMMENTS:**

Mrs. Gittens: Thanked RSM and the Committee for their work on the audit and committee. Ms. Vaughn and Ms. Fischer are retiring. This will mean two new members, possibly more, depending on the elections. Members of the Committee that is appointed by outgoing members of the Board will be on the committee until November. The incoming members may choose to keep the member appointed by the outgoing Board member.



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***DISCUSSION OF INFORMATION TECHNOLOGY AUDIT***

CLOSED SESSION

Mrs. Dupuy -Bruno, stated the following:

“Mr. Chair, Item 7 on the agenda deals with Cyber Security, critical infrastructure information, and other information technology security matters; as such, these items should be discussed in an executive session with only those individuals noted in Board Policy 1.171, Audit Committee Members, any representatives from Information Technology Department Division and the court reporter that is transcribing. At this time, I am asking for a one-minute recess to ensure compliance.”

Meeting took a recess at 5:30 PM  
The meeting reconvened at 5:35 PM

A motion was made by Andrew Sund to add physical penetration of schools and school district buildings to the recommendations to the Board for the next Audits and backing off of Cyber Security based on information from the closed session. The motion was withdrawn.

A motion was made to add an addendum once the SOW is done and approved by the board. Motion made by Andrew Sund and second by James List.

***Adjournment***

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

Meeting adjourned at 6:54 PM.

Approved at 8/2/2022 Meeting