



THE SCHOOL DISTRICT OF LEE COUNTY

Audit Committee Meeting Minutes May 1, 2023 5:30 PM

Committee Members resent:

Paul Cohen, Chairperson	Andrew Sund
Butch Swank, Vice-Chairperson	Gerard Carrington
Jim Ward	Jeffrey Davis
	Dan Severson

Board Member Present: Armor Persons, Board Liaison

Lee County School District Personnel Present:

Kathy Dupuy-Bruno, Board Attorney
 Dr. Christopher Bernier, Superintendent
 Dave Newlan, Executive Director of Safety & Security
 Mike Gatewood, Director of Internal Audit
 Dr. Ken Savage. Chief Strategy Officer

RSM Members Present:

Matt Blondell
 Ava Doraisamy

Lee County Clerk of Courts

Kevin Karnes

Recording Secretary: Dawn Revels

Public: n/a

WELCOME

The meeting was call to order by Paul Cohen at 5:32 PM

MINUTES

Minutes for the March 6, 2023 were approved



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BOARD MEMBER'S REPORT

Mr. Persons discussed the Auditor Selection Committee and extended invitations to Paul Cohen and Dan Severson to be on the committee.

SUPERINTENDENT'S COMMENTS

Dr. Bernier discussed the issues with RSM not getting the information and said that he would check into it.

PLANNING SESSION FOR THE COMMITTEE

Paul will call for the next meeting based on the approval of RSM to continue as auditor. The Board will vote on the issue at the June 13th meeting.

PUBLIC COMMENT (3-MINUTE LIMIT)

No public comment.

RSM

The half-cent Audit is near completion. RSM is waiting for information on a few items to complete the audit. Meetings are scheduled to discuss the items needed with the Superintendent.

Contract Compliance Audit has the least amount of work done on it and RSM is waiting for information requested March. If information is supplied by April 28th, the draft report will be available by June 30th for discussion.

P-Card Audit was kicked off on March 2. Next step is selecting samples for detailed testing.

RSM stated they are currently behind 1-2 months due to waiting for information needed from various departments.



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LEE COUNTY CLERK OF COURTS

Kevin Karnes, Clerk of Courts has entered into an MOU with the Board on a limited scope audit consultation project at no cost to the district. The Inspector General's in his office will do an audit of our Internal Audit Department policies and procedures. They are not a replacement to RSM.

BOARD AUDITOR EVALUATION

Dr. Ken Savage presented a power point on the evaluation of the board auditor. The desired objective is to collect Audit Committee feedback on the Board's Auditor perceived performance strengths and opportunities. Based on the lack of new members interaction with RSM, Mr. Persons will ask the board to postpone the committee's comment to the Board.

The following motion was made by Jeff Davis and Seconded by Andrew Sund:

At this time the audit committee is not in a position to provide formal feedback due to the lack of completed audits. However, at this time, the audit committee has not observed any significant or material issues associated with the board auditor's audit methodology which would prevent the school board from moving forward with RSM's renewal.

Motion passed unanimously.

ADJOURNMENT:

A motion to adjourn the meeting was made by Jim Ward and seconded by Andrew Sund. Motion Carried 7-0

Meeting adjourned at 7:13 PM.

The next meeting is scheduled for TBA