March 12, 2020 Joint Audit Committee Meeting

MISSION: TO SERVE EVERY STUDENT WITH EXCELLENCE AS THE STANDARD
Educational Services Facility
8:30 a.m. (Superintendent's Conference Room)

The School Board of Brevard County, Florida met in a joint meeting with the Audit Committee on Thursday, March 12, 2020, at the Educational Services Facility, 2700 Judge Fran Jamieson Way, Viera, Florida. Notice of the meeting was advertised in the Eagle newspaper on Thursday, March 5, 2020. The affidavit of publication with a copy of the ad attached is filed in the Affidavit File in the Board Office.

Date: Mar 12 2020 (8:30 a.m.)

Opening Exercises

1. Opening Exercises
   Chairman Misty Belford called the meeting to order at: 8:32 a.m.

Roll Call

2. Roll Call
   Members Present: Misty Belford, Cheryl McDougall, Matt Susin and Katye Campbell
   Members Absent: Tina Descovich

Pledge of Allegiance

3. Pledge of Allegiance
   Chairman Belford led the Pledge of Allegiance.

Order of Business

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4. Audit Committee Presentation/Progress Report/Committee Goals
   Audit Committee 2020 Presentation - MASTER 3-12-2020 (002).pdf
Dr. Mark Mullins, Superintendent, introduced Cindy Lesinski, Chief Financial Officer, and Paul Gibbs, General Counsel to the audit committee members. The meeting was turned over to Art Edwards, Audit Committee Chair who then began the presentation. Board members were extremely appreciative of the work of the audit committee and the information presented.

Mr. Edwards responded that this is a very unique committee that has been benchmarked by other districts. He gave a lot of credit to the School Board.

Dr. Mullins used this opportunity to update the Board and Audit Committee on the results of the local auditor general's exit interview that occurred after the first of the year. During that interview, the local AG stated that the District was not meeting statute by not employing an internal auditor. In the interpretation of the statute, Brevard County was actually noted as an exemplar by virtue of its audit committee and the employment of RSM as an external auditor to meet the function of an internal auditor.

However, it has since been determined that the word employed is a literal application and it must be someone who is an actual School Board employee. Dr. Mullins explained that he pushed back on this change of interpretation. The local AG's response was that all of these findings would be sent to the Auditor General (head) and the findings would be validated or they stick with the change. If it comes back that the district must employ, it will be elevated to the next level.

While wanting to be transparent, they must balance fiscal responsibility along with statutory responsibility. They are waiting on the AG to move forward with a decision. Dr. Mullins asked Ms. Lesinski and Kara Brooks, administrative assistant to Ms. Lesinski to follow up to see when the AG anticipates coming back to them and find out the timeline of when they must respond.

Closing Remarks

5. Board Discussion/Closing Remarks

Adjournment

6. Adjournment

Chairman Belford adjourned the joint meeting at: 9:18 a.m.

Chairman: _____________________________________________

Secretary: _____________________________________________