**Agenda**
School Board Exempt Shade Meeting and Workshop

October 13, 2022
School Board of Manatee County
Workshop - 9:00 AM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

## I. CALL TO ORDER

## II. EXEMPT SHADE MEETING

1. Exempt Shade Meeting

## III. WORKSHOP

1. Update on Impact Fee Study

## BREAK - 30 MINUTES

## IV. WORKSHOP

1. Audit Committee Report to the Board
2. Discussion of Auditor Selection Committee and Proposed Charter
3. Discussion of Proposed Revisions to the Audit Committee Charter

## V. PUBLIC COMMENTS

Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

**PUBLIC INPUT INSTRUCTIONS:**

1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

## VI. ADJOURNMENT

**AGENDA ITEM NO. II.1**

**School Board of Manatee County**
**October 13, 2022 - Workshop**

**Title**
Exempt Shade Meeting

**Executive Summary**
The School Board will hold an exempt Shade Meeting regarding safety and security.

Information relating to the security or fire safety systems for any property owned by or leased to the state or any of its political subdivisions, and information relating to the security or fire safety systems for any privately owned or leased property which is in the possession of any agency as defined in s. 119.011(2), including all records, information, photographs, audio and visual presentations, schematic diagrams, surveys, recommendations, or consultations or portions thereof relating directly to or revealing such systems or information is confidential and exempt from s. 119.07 (1), and any portion of a meeting relating directly to or that would reveal such systems or information is exempt from s. 286.011. Therefore, pursuant to section 281.301, Florida Statutes the Shade Meeting is closed to the public.

Following the exempt Shade Meeting, the School Board will reconvene in public to close the Shade Meeting and continue with the Workshop.

**Contact**
**Submitting Department**: Safety & Security
**Initiated By**: Paul Damico

**AGENDA ITEM NO. III.1**

**School Board of Manatee County**
**October 13, 2022 - Workshop**

**Title**
Update on Impact Fee Study

**Executive Summary**
Mr. Mike Pendley, Executive Planner, Department of Construction Services, and a representative with TischlerBise will provide an update on the latest Impact Fee Study.

**Contact**
**Submitting Department**: Construction Services
**Initiated By**: William Horton

**AGENDA ITEM NO. IV.1**

**School Board of Manatee County**
**October 13, 2022 - Workshop**

**Title**
Audit Committee Report to the Board

**Executive Summary**
Dr. Susan Agruso, Audit Committee Chair, will provide an update to the Board regarding recent Audit Committee Meetings.

**Contact**
**Submitting Department:** School Board

Attachments:
Report to the School Board

## Audit Committee

## Report to the Manatee County School Board

September 30, 2022

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The Audit Committee met on September 7, 2022. Susan Agruso, James Daniel, Ginger Mentzer, and Bernard Wagner were in attendance. The Audit Committee currently has five members.

1. CRI Reports
   *a)* CRI presented the results of the Post Audit Review (PAR) of the Construction Operations Audit. Five of the six recommendation from the Audit have been completed. One recommendation – Key Performance Indicators - is in progress. In addition, the District is planning to have a Close Out Audit for any construction project over $4 million.

   *The Audit Committee recommends that the School Board accept the Construction Operations Audit PAR with one open item.*

   b) The Audit Committee monitors the District's progress in addressing audit findings and recommendations using a spreadsheet called the Exception Tracker. Mr. Smith presented an updated Exception Tracker to the Committee. The Budget Audit was reported on February 7, 2022, and had one exception which has been completed. Other audits with open exceptions are shown in the table below.

| Audit | Report Date | Exceptions Completed | In-Process | Reason |
|---|---|---|---|---|
| Home School Transfers | 7/11/2019 | 6 | 1 | Digitizing student records – expected completion in 2023 |
| Payroll Overpayment Accrual | 10/14/2019 | 5 | 1 | Payroll Process Responsibilities – develop an interim plan with controls in place and future changes to ERP system |
| Personnel | 4/28/2021 | 0 | 6 | CHRO position expected to be filled in September; action plans updated; progress has been made |
| Position Control | 4/25/2022 | 1 | 2 | Developing written procedures and backup system |
| Benefits | 6/24/2022 | 1 | 1 | Developing reconciliation process between vendor and district records; developing SOC Report review process |

   c) There are 21 schools that had a principal and/or bookkeeper change for this school year. Mr. Smith is working with Mr. Bargeron to determine the most at-risk sites for CRI to conduct more in-depth Internal Accounts audits.

d) CRI requested the Committee assign Liaisons for upcoming Internal Audits:
   Mr. Wagner – Procurement Audit
   Mr. Daniel – Sales Surtax
   Mr. Blitzko – Budget Audit Phase II
   Dr. Agruso – Internal Accounts

2. Audit Committee Update
   a) The Audit Committee currently has five members, two of whom are relatively new. We would like to ask Mr. Dye to attend one of our meetings in the near future to review the Sunshine Law to ensure we are all in compliance.

   b) We briefly reviewed the current AC Charter and AC Procedures for our new members. The Committee expressed concern with the meeting schedule that sets AC meetings on the first Wednesday in a month, especially in January and July. Ms. Mentzer is working with Mr. Bargeron and Mr. Moreno Hernandez to try to schedule those meetings later in the month.

   c) Ms. Foreman attended our meeting and discussed the changes to the AC Charter she has proposed to the Board regarding cybersecurity. The Committee made two suggestions for revisions to her first draft proposal.

      *The Audit Committee recommends that the School Board accept the proposed changes to the AC Charter discussed regarding oversight of the cybersecurity function.*

   d) A Safety and Security audit was included as part of the 2021-22 Audit Plan, which was approved by the School Board. This was the last audit completed by Mr. Grifel, the Board Staff Internal Auditor. He submitted his report in March 2022, but that report was not shared with the Audit Committee. As a result, there is no oversight of this audit. Clearly, we need to determine if the AC has a role in security audits and, if not, who will oversee them.

   e) The AC revisited the issue of virtual meetings and our concern that a quorum must be present on site.

      *The Audit Committee recommends that the School Board include in its Legislative Priorities a change in law to allow Board committees to meet virtually without a quorum physically present at a meeting site.*

The next meeting of the Audit Committee is scheduled for November 2, 2022.

**AGENDA ITEM NO. IV.2**

**School Board of Manatee County**
**October 13, 2022 - Workshop**

**Title**
Discussion of Auditor Selection Committee and Proposed Charter

**Executive Summary**
During the September 13, 2022 Board Meeting, Board Member Kennedy made a request for the School Board Attorney to draft a Charter for the Auditor Selection Committee.

Attached is a proposed new section drafted by School Board Attorney Stephen Dye that could be added to the Audit Committee Charter that creates an Auditor Selection Subcommittee. As the work of an Auditor Selection Committee is statutory and limited in scope, also attached is F.S. 218.391 regarding Auditor Selection Procedures.

The Board will review the proposal from Board Attorney Dye and hold discussion.

**Contact**
**Submitting Department**: School Board
**Initiated By**: Charlie Kennedy

Attachments:
F.S. 218.391 Auditor Selection Procedures
DRAFT Auditor Selection Committee Section - S.Dye

WESTLAW CLASSIC

NOTES OF DECISIONS (1)

Approval of actions

West's Florida Statutes Annotated
Title XIV. Taxation and Finance (Chapters 192-221) (Refs & Annos)

**218.391. Auditor selection procedures**



**Effective: July 1, 2019**

West's F.S.A. § 218.391

# 218.391. Auditor selection procedures

Currentness

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution or their respective designees and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

(9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

### Credits

Added by Laws 2001, c. 2001-266, § 65, eff. July 1, 2001. Amended by Laws 2005, c. 2005-32, § 1, eff. July 1, 2005; Laws 2019, c. 2019-15, § 15, eff. July 1, 2019.

### Notes of Decisions (1)

West's F. S. A. § 218.391, FL ST § 218.391
Current with laws, joint and concurrent resolutions and memorials through July 1, 2022, in effect from the 2022 Second Regular Session. Some statute sections may be more current, see credits for details.

**End of Document**

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Auditor Selection Committee

(1) Overview

The Audit Committee shall have a special subcommittee known as the Auditor Selection Committee that's purpose is to comply with the Auditor selection procedures required in Florida Statute 218.391, as same may be amended over time. The School Board through this subcommittee shall use the procedures herein when selecting an auditor to conduct the annual financial audit required in said Section 218.391.

The Auditor Selection Committee must consist of at least two members of the Audit Committee and one member from the School Board, who shall serve as the chair of the committee.

A district employee, a chief executive officer, or a chief financial officer may not serve as a member of the Auditor Selection Committee; however, an employee, a chief executive officer, or a chief financial officer of the school district may serve in an advisory capacity.

The primary purpose of the Auditor Selection Committee is to assist the School Board in selecting an auditor to conduct the annual financial audit required in Section 218.39; however, the committee may serve other audit oversight purposes as determined by the School Board. The subcommittee is subject to all sunshine and public records laws and the public may not be excluded from the committee's proceedings.

(2) The Auditor Selection Committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(3) The School Board shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the Auditor Selection Committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (2)(a) and not used to evaluate firms pursuant to paragraph (2)(e), the School Board shall negotiate a contract with the firm ranked first. If the School Board is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the School Board shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The School Board, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (2)(a) and used in the evaluation of proposals pursuant to paragraph (2)(d), the School Board shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The School Board may select a firm recommended by the Auditor Selection Committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the School Board may allow a designee to conduct negotiations on its behalf.

(4) The method used by the School Board to select a firm recommended by the Auditor Selection Committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the School Board.

(5) If the School Board is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(6) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(7) Written contracts entered into pursuant to subsection (6) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

(8) If the School Board fails to select the auditor in accordance with the requirements of subsections (2)-(5), the Board must again perform the auditor selection process in accordance with these procedures to conduct audits for subsequent fiscal years.

**AGENDA ITEM NO. IV.3**

**School Board of Manatee County**
**October 13, 2022 - Workshop**

**Title**
Discussion of Proposed Revisions to the Audit Committee Charter

**Executive Summary**
On February 11, 2014, the Board approved the Audit Committee Charter. The Charter describes the mission, composition of the committee, administrative matters, external audit services, and internal audit services. On June 28, 2016, the Board approved revisions to the Audit Committee Charter. The major changes included residency and qualifications of members, number and terms of members, and responsibilities for approving and monitoring external audit services. On May 11, 2021, the Board approved of additional revisions to the Audit Committee Charter as initiated by the Audit Committee and discussed during a Board Workshop on April 30, 2021.

During the September 13, 2022 Board Meeting, the Board requested to discuss the Audit Committee Charter during a Board Workshop.

Attached are the proposed revisions to the Audit Committee Charter requested by Board Member Mary Foreman.

**Contact**
**Submitting Department**: School Board

Attachments:
Proposed Revisions to AC Charter - Foreman

# AUDIT COMMITTEE CHARTER
## School District of Manatee County, Florida
**Revised – ~~May 11, 2021~~ September 13, 2022**

## MISSION

The mission of the Audit Committee is to assist the Manatee County School Board ("School Board") in providing oversight of the internal and external audit functions (See Sales Surtax for additional mission). The Audit Committee will advise the School Board in the following areas: review the scope and plan of the external and internal audits and information technology and cybersecurity engagements; recommend the continuation of services of the internal and external auditors and information technology cybersecurity consultants; review corrective action plans and necessary improvements based on audit findings and recommendations received from internal and external auditors and information technology and cybersecurity consultants; and assist to maintain open communications between the selected auditors and consultants, the School Board and the District's financial management.

The Audit Committee is not charged with any fiscal responsibilities of the School District and the School Board and the Superintendent retain the responsibility for the District's financial condition and for decision-making in all matters of policy and operation. The Audit Committee is not responsible for the outcome of internal and external audits. Additionally, the Audit Committee is not responsible for any consequences associated with fraudulent activities that may be uncovered during internal and external audits or in the course of other work completed. The Audit Committee members will not conduct "fieldwork" or other types of auditing, legal or accounting reviews or procedures.

## COMPOSITION OF COMMITTEE

The Audit Committee members are volunteers who will be appointed by the School Board. The Audit Committee members must be independent and not employees of the Manatee County School District or employees of the appointed internal and external CPA firms or otherwise have a continuing conflict of interest with the School District. Committee members must be residents of Manatee County and be a CPA (active or retired) or had employment experience in school district financial operations The Committee will consist of seven (7) members. The terms of the members will coincide with the School District's fiscal year ended June 30. All terms will be for three (3) years, and Committee members may be appointed to serve consecutive terms. Should a vacancy occur on the Committee, the School Board may appoint a replacement to fill the vacancy for the remainder of the vacant term. Anyone interested in filling a vacancy will be interviewed by the Chairperson of the Audit Committee and the School Board Liaison to the Audit Committee prior to being presented to the School Board for appointment.

Committee members are subject to the Florida Sunshine Laws, and members will be required to attend an informative training session about the Florida Sunshine Laws within a reasonable time after their initial appointment to the Committee. Audit Committee members may be removed from the Audit Committee by the School Board for any of the following

reasons: resignation by the member; lack of attendance (miss 3 consecutive meetings without communication with the Audit Committee Chair); violation of the independence rules, Audit Committee Charter, and/or the Florida Sunshine Laws; or for any reason as determined by the School Board.

## ADMINISTRATIVE

The Audit Committee will meet as the need arises, and will report to the School Board after each meeting. A majority of the Committee membership shall constitute a quorum. All decisions shall be made by a majority of a quorum present at a meeting. The Audit Committee will select the Chair and Vice Chair annually.

The School Board will provide such administrative support as is necessary for the Audit Committee to perform its assigned tasks. Requests for information, outside of regularly scheduled audits, shall be approved by a majority of the Audit Committee. Once approved, the Chair of the Audit Committee shall communicate that request in writing to the Board Staff Internal Auditor (BSIA). The BSIA shall communicate that request to the School Board Liaison for approval. Committee members will be assigned a School District email account that must be used for all Committee mailings, and may not be used for personal mailings.

The Audit Committee's meeting agendas and minutes of the meetings will be provided to the School District's Agency Clerk for posting on the School District's website. Audit Committee meetings will include time for Public Comment, and the Audit Committee will follow the public comment operating procedures established by the School Board for School Board meetings.

Periodically, the Audit Committee will review the Audit Committee Charter and submit any recommended changes to the School Board for approval.

## EXTERNAL AUDIT SERVICES

The Audit Committee will meet with the external auditors after interim fieldwork to discuss risk assessment, audit scope and any known potential reporting problems or issues. After the completion of the audit fieldwork, the Audit Committee will meet with the external auditors to discuss drafts of the audited financial statements, reports on internal control and compliance and management letter comments prior to presentation to the Board and issuance. The Audit Committee will report to the School Board on acceptance of the audit and related reports and review any corrective action plans developed by the District’s staff. The Audit Committee will evaluate the work of the external auditors and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

The Audit Committee will review and make a recommendation on whether the School Board should approve any proposed non-audit services by the District's external auditor.

## INTERNAL AUDIT SERVICES

The internal audit function may include both in-house internal auditor(s) and a contracted internal audit firm.

The Audit Committee will review the results of internal audit activities, reports and significant recommendations and findings as needed. The Audit Committee will report periodically to the School Board on such matters. The Audit Committee will review the long-range and annual internal audit plans to ensure that high risk areas and key control activities are periodically evaluated and tested. The Audit Committee may also make recommendations to the School Board for internal auditors to perform special studies or investigations based on identified risk assessments and areas needed for improvement.

The Audit Committee will evaluate the work of the internal auditors (in-house internal auditors and contracted internal audit firm) and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

## INFORMATION TECHNOLOGY CYBERSECURITY

The Audit Committee may appoint a member of the Committee to serve as a representative to interact with auditors, consultants, board members, the board attorney, and District staff in matters pertaining to Information Technology Cybersecurity. This designation of this member must be approved by the school board and can be removed by majority vote of the school board. This designated member will at all times maintain the confidentiality of all records, data, and information pertaining to both physical and virtual information technology of the district.

The Audit Committee may receive reports from the appointed representative as well as from information technology cybersecurity consultants and district staff. These reports will not include specific information that could compromise the security of the physical and/or virtual information technology of the district. The Audit Committee may receive these reports and hold discussions as an exempt portion of their meeting as described in Florida Statute 119.0725(3) whereby the meeting will be recorded but kept confidential.

The Audit Committee may make recommendation to the School Board for information technology cybersecurity consultants to perform special studies or investigations based on identified risk assessments and areas needed for improvement.

The Audit Committee will evaluate the work of the information technology cybersecurity consultants and make a recommendation to the School Board to continue their services for the remainder of any contract term or to terminate their contract.

## MISSION - SALES SURTAX

An additional mission of the Audit Committee is to perform the procedures listed in School Board Resolutions 2016-03 and 2016-10. On November 8, 2016, the voters of Manatee County approved the extension of the existing school one-half cent sales surtax for capital outlay for educational facilities for fifteen additional years, from January 1, 2018, to ending on

December 31, 2032. The above Resolutions charged the Audit Committee with review of the collection and proper use of the funds raised through the extension of the sales surtax.