Meeting Minutes
Duval County Public Schools

February 9, 2021, Auditor Selection Committee Meeting

Ms. Elizabeth Andersen, Chairman
Mr. Darryl Willie, Vice-Chairman
Dr. Kelly Coker
Ms. Lori Hershey
Mr. Warren A. Jones
Ms. Charlotte D. Joyce
Ms. Cindy Pearson
Dr. Diana Greene, Superintendent

ATTENDANCE AT THIS MEETING OF THE DUVAL COUNTY SCHOOL BOARD: All Board Members were present except Vice Chair Darryl Willie. Ms. Karen Chastain, Office of General Counsel, was also present.

Call Meeting to Order
The meeting was called to order at 1:16 p.m.

Items to be Discussed

1. SALES SURTAX OVERSIGHT CONSIDERATIONS

Through a PowerPoint presentation (see attached in agenda), Internal Board Auditor Lenia Blades gave some background information from an auditing standpoint on the sales surtax referendum up to this point. Knowing how important transparency is to our community regarding the funds from the sales surtax, the Board has expressed an interest in having additional oversight beyond what is required by law. Ms. Blades described some services offered by a third-party accounting firm, along with their associated costs. Discussion included:

- Possible overlap in work and whether the Board is fine with overlap knowing it decreases the chance of funds being mishandled
- Cost recovery resulting from certain auditing services could cover the added cost of hiring an outside accounting firm.
- Using the outside accounting firm initially as a consultant to review construction contract language to ensure terms are beneficial to the District.
- The pros and cons of piggybacking on to another district school board's contract (e.g., being at the mercy of that district's future negotiations; being able to start work immediately)
- The District's ability to leave the contract at its will to later secure a more desirable contract.

2. COMPREHENSIVE RISK ASSESSMENT OVERVIEW

Ms. Blades explained through her handouts (see attached in agenda) that she is required to perform a comprehensive risk assessment once every five years. She reviewed with the Board what the assessment entails. Chair Andersen noted she would like to ensure as they review the timeline for the audit plan, that there be ample time for the Board to be able to come back together to review the audit plan before it is put onto the agenda for approval.

3. BOARD AUDITOR EVALUATION

Ms. Blades provided the Board with a self-evaluation last fall. Chair Andersen asked the Board to schedule an informal one-on-one with Ms. Blades for the time being while the evaluation tool for the Internal Board Auditor position is being finalized. The evaluation tool used by Lake County School Board is being used as a model for developing the tool for this District. The Evaluation Subcommittee would like to give Ms. Blades ample time to weigh in on how her position and duties align with the tool before putting it to use. Ms. Blades noted for the Board that while an audit in and of itself may not look like a whole lot, there is a vast amount of documentation being done by her which is later used in a peer review that is required by the Standards and the Internal Board Audit Charter.

Board Member Joyce noted that auditing is a specialty area that she feels she may not have sufficient knowledge to make informed decisions. She asked the Board to consider inviting people who are experts in this field to volunteer to sit in on some of these meetings and give guidance on things the Board should be sure to consider. Board Member Hershey noted that since they get the information ahead of time, they should all have ample time to ask questions and get answers prior to their meetings.

Adjournment

1. ADJOURNMENT
The meeting was adjourned at 2:16 p.m.

LBL

Superintendent	Chairman