

May 5, 2021, Board Member 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: Chair Elizabeth Andersen and Board Member Charlotte D. Joyce were present. Ms. Rita Mairs, Office of General Counsel, was also present.

Call Meeting to Order

The meeting was called to order at 11:12 a.m.

Items to be Discussed

1. AUDITOR SELECTION COMMITTEE

Board Member Joyce looked at the auditing practice of other large districts such as ours and saw that most have a group of volunteers with auditing backgrounds that act in an advisory capacity to their board. She didn't see that anyone on the Board in Duval has that expertise and is uncomfortable approving financial items knowing she doesn't have as clear of an understanding of them as she should. Board Member Joyce would be more at ease approving financial items if there were an advisory committee also reviewing them.

Discussion that followed included:

- the pros and cons of setting up an advisory committee
- how an advisory committee would function if one were put in place
- interaction between the advisory committee and the Internal Board Auditor (IBA)
- how the position of Internal Board Auditor (IBA) in the past compares to IBA today since State statute has made changes to it
- the complicated nature of school district funding and finance

Michelle Begley, Chief Financial Officer, gave some historical background as to what she did and why while in her role as IBA. She always made it her goal to protect the Board. Board Member Joyce is concerned that the Board may not have those types of protections anymore. When Board Members request financial information, there is concern about the accuracy of information that the Board receives regarding the budget and financial matters.

Discussion of what the IBA role should look like included:

- A relationship with the Board
- Freedom and flexibility
- A comfort level in advising the Board

The Chair noted there has been very little time for the IBA to get to know the Board. Many items of an auditing nature were put on the back burner during the sales tax campaign, then had to be addressed quickly. Discussion also included the IBA possibly having staff under her to accomplish the priorities Board Members would request. Board Member Joyce noted that it is an executive position and would most likely require more than the standard 40-hour week.

There no longer seems to be opposition from our Board regarding an advisory committee that was present before. To form an advisory committee, the Board would not be inventing policy, just learning what other districts are doing and rewriting it so it is tailored to our District. If each Board Member appoints someone on the committee, there should be diversity on the committee. Board Member Joyce will do a deeper study in how other districts work with their advisory committees.

Adjournment

1. ADJOURNMENT

The meeting was adjourned at 12:38 p.m.

LBL

Superintendent

Chairman