Meeting Minutes
Duval County Public Schools

November 1, 2021, Special 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. Dr. Diana Greene, Superintendent, and Ms. Rita Mairs, Office of General Counsel, were not present.

Call Meeting to Order
The meeting was called to order at 11:05 a.m.

Items to be Discussed

1. AUDIT ADVISORY COMMITTEE POLICY

Board Member Joyce discussed the Duval County Public Schools Audit Advisory Committee (AAC) Charter. She shared insight on how she feels the AAC should match the responsibility of the Board. She requested copies of the AAC from Board Office Staff to ensure everyone had a copy to review while discussing.

Board Member Hershey arrived at 11:11 a.m.

She continued with the discussion, suggesting that the word "responsible" be replaced with "review" so that the AAC members have a clear understanding of what their role is. Board Member Hershey joined the discussion, adding that the Board has the ultimate authority.

Board Member Joyce shared concerns on VII (8 & 10) as she did not understand the difference between the two and thought the wording was redundant. She shared her initial thoughts about creating the Audit Advisory Committee was to ensure that the committee's responsibilities align to the auditor or Board's responsibilities.

Michelle Begley, Chief Officer, Financial, provided input regarding the Audit Advisory Committee and the Audit Committee, which changed to Audit Selection Committee. She shared with the Board that the committee is not really an advisory committee. She inquired if this was replacing our regular committee. She shared the duties and responsibilities included in the Audit Advisory Committee Policy that were similar to what Ms. Lenia Blades, Executive Director of the School Board, does. She inquired about the objective of the Audit Advisory Committee. Board Member Joyce explained the goal is to have the Audit Advisory Committee support the Board in fulfilling the statutes that are required by law for the internal auditor.

Ms. Begley shared insight on past operations of the committee.

Brian McDuffie, Executive Director of Policy and Compliance, explained the purpose of the AAC.

Board Member Andersen arrived at 11:21 a.m.

Ms. Begley suggested discussing the composition of the committee, to include people with certain backgrounds to be a part of the committee. She continued sharing ideas with the board as to what they could do. She pointed out things that are a part of the function of the committee and shared the audit committee is a part of the audit advisory committee, which does the same functions.

Board Member Joyce shared the Board for very legitimate reasons, does not want to give up any authority to be on the Audit Advisory Committee or what they are now calling the Audit Selection Committee. She continued by sharing insight on other counties and their Audit Advisory Committee. She also reminded everyone of the Board's responsibility. She shared with the Board that the policy should be more simplified to have the committee work alongside the Board.

Board Member Pearson inquired about the Audit Advisory and Audit Selection Committees. She suggested that the titles of each committee be made clear.

Chair Andersen shared with the Board why she wanted the committee to be called the Special Committee. Discussion continued among everyone involving Board Members appointing someone to the committee but still having the authority to sit on the committee as well.
Board Member Joyce joined the discussion suggesting that the Chair/Vice-Chairman of the committee be assigned to be a representative from the committee. Board Member Hershey joined the discussion, giving insight on how beneficial it would be to the Board to have those with expertise on the committee.

Ms. Begley shared insight on the uniqueness of other counties. Board Member Pearson joined the discussion and suggested that the first steps taken should be to clean up what the Auditor Selection Committee does and make it clear. She continued by suggesting that they decide who would be on the Audit Advisory Committee and what they would do as well as how they would interact with the Board Members.

Board Member Hershey shared the Advisory Committee is chaired by a community member. Therefore, if the Chairman of the School Board chairs the committee, it will change the dynamics of the committee. She questions if there will be a designated ex-officio. Board Member Joyce joined the discussion, sharing she has never seen the Chairman of the Board chair the advisory committee.

Mr. McDuffie made a suggestion on how to address the policy for the committee, so the committee began reviewing Policy 2.35. He called the committee's attention to section 2-iv, pointing out the purpose of the committee and the functions. Board Member Joyce joined the discussion sharing that the Audit Selection Committee will follow statute and not determine the number of meetings held and the Audit Advisory Committee will handle the items that do not belong to the Audit Selection Committee. Ms. Begley joined the discussion to share her experience with the Auditor Selection Committee process. Board Member Hershey questioned if there should be language about things that need Board approval.

Board Member Joyce requested the difference between the charter and the policy so, Mr. McDuffie explained the difference and shared that he would work with Ms. Begley and Ms. Lenia Blades, Executive Director, School Board, to create a clean draft of the Audit Advisory Committee responsibilities. The committee decided the timeframe for the new draft would be November 5, 2021. The discussion continued as everyone discussed the next meeting and the topic of discussion such as who would be part of the Audit Advisory Committee. Mr. McDuffie suggested that the Board take a look at the Audit Advisory Committee (AAC) Charter that includes the composition, qualifications and quorum under III of the draft. Board Members continued discussion about who would potentially be on the committee. Board Member Hershey suggested that they speak with other districts that already have an AAC.

Chair Andersen shared concerns about the composition of the committee as it relates to 7 outside people making up the committee and putting full trust in them. She shared concerns as to how the information would get back to the Board Members.

Board Member Hershey reminded the Board Members of the contact information for the experts that they previously received. She encouraged them to contact some of those people on the list to assist with their unanswered questions.

Board Member Joyce encouraged the Board Members to take a look at minutes from other county meetings to see what they have done.

Board Member Pearson shared the goal for the next meeting. The goal included creating an audit selection committee and an audit advisory committee that aligns with the Board's responsibilities, make phone calls to other committees and/or look at their minutes to gain insight, reviewing the composition of the committee to see who and how many would be on the committee, along with preparing to discuss how the Board gets information from the advisory committee.

Adjournment

1. ADJOURNMENT

The meeting was adjourned at 12:52 p.m.

MA

Superintendent

Chairman