



Meeting Minutes Duval County Public Schools

October 18, 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 with the exception of Board Members Elizabeth Andersen, Dr. Kelly Coker, Lori Hershey, Warren A. Jones, and Darryl Willie. Dr. Diana Greene, Superintendent, and Ms. Rita Mairs, Office of General Counsel, were also not in attendance.

Call Meeting to Order

The meeting was called to order at 9:07 a.m.

Items to be Discussed

1. AUDIT COMMITTEE POLICY

Brian McDuffie, Executive Director of Policy and Compliance explained why he shared Orange County's draft charter for their Audit Advisory Committee (AAC).

Discussion involved:

- Review of other counties' policy for their AAC.
- An explanation of the differences between a charter and a policy.
- Features of Palm Beach County's policy for their AAC.
 - Inquiry if the District is doing enough to monitor their investment in charter schools with regards to all the money they have received.
- Reports that charter schools are required to provide to the State and the District.
- AAC could review reports and make a recommendation to the Board.
- The responsibilities of the AAC.
- Members of the Board do not have the educational background to verify if financial reports are correct or not.
- If the AAC can also be tasked with dealing with charter schools.
- AAC members are volunteers.
- Suggestions on how often the AAC could meet.
- The work cycle of Certified Public Accountants (CPA).

- Qualifications/requirements for being on the Board.
- Board members select someone to be on the committee.
- Diversity of people and diversity of expertise.
- Number of committee members.
- Audit Advisory Committee and Budget Advisory Committee of Palm Beach County.
- Board Member Joyce's primary concern is the budget for DCPS.
- When audit work comes together.
- Suggested times the AAC could meet:
 - May, July, and September are the Budget reports.
 - November is the Audit report
- Reviewed online the Board Policies for the AAC for possible language from the following school districts:
 - Palm Beach County School District
 - Orange County School District
 - Manatee County School District
- Reviewed the duties and responsibilities in the draft board policy for the DCPS Audit Advisory Committee (AAC) Charter (see attached).
 - The Chair or designee (non-voting) to sit on the Auditor Selection Committee
 - Clarification of the duties, responsibilities, and leadership of the Internal Board Audit Department and the Internal Board Auditor (IBA).
 - The committee is to review both the IBA's report and the report presented by Michelle Begley, Chief Officer of Finance.
 - Lenia Blades, Internal Board Auditor, explained the schedule for the audit plans to be presented and the process.
 - Keeping the duties and responsibilities of ASC separate from AAC.
 - ACC will review and make recommendations only, no approvals.
 - Consider using the Florida statute to determine the responsibilities of the committee.

Mr. McDuffie expressed that he had a better idea of what was being requested and would create a new draft to present.

Ms. Blades stated that she would share the 'Guidance from the Auditor General' manual and other information pertaining to the ASC with Board Members Joyce and Pearson. She would also send Mr. McDuffie her charter.

Adjournment

1. ADJOURNMENT

The meeting was adjourned at 10:26 a.m.

GC

Superintendent

Chairman