



Meeting Minutes Duval County Public Schools

March 25, 2022, Audit Advisory Committee Meeting

Committee Members Present: Steven Apple, Dan Edelman, Julia Hann, Mindy Menzel, Paul Numbers, Jr., Monique Thompson and Duval County School Board Chairman, Darryl Willie (ex officio non-voting member)

Board Members Present: Dr. Kelly Coker, Elizabeth Andersen, and Cindy Pearson

Duval Superintendent of Schools Dr. Diana Greene (non-voting) was also present.

Call Meeting to Order

Chairman Willie called the meeting to order at 10:32 a.m.

Public Comment

No public comment.

WELCOME AND INTRODUCTIONS

Chairman Willie welcomed the Audit Advisory Committee and thanked them for lending their time and talents to the Board and school district.

Introductions of Superintendent and Duval County Public Schools' Staff.

Introductions of Audit Advisory Committee Members.

Items to be Discussed

REQUIRED FORMS – REVIEW & SIGN

Ray Poole, Office of General Counsel, went over the required forms for the Committee. He advised the committee members to read and sign the forms and advised them to ask questions if they needed to.

Lenia Blades, Executive Director of Internal Board Audit, shared information with the committee about the attendance forms and terms of service. She also provided an explanation of terms and collected the signed forms.

Discussion included:

- Inquiries about meeting attendance policy.

OVERVIEW OF THE AUDIT ADVISORY COMMITTEE POLICY AND PURPOSE



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Ms. Blades shared a PowerPoint presentation (see attached) with the committee providing an overview of Board Policy 2.38. She shared her expectations as well as expressed appreciations for the committee members.

Discussion included:

- Will there be a seventh member joining the committee?
- Does Ms. Blades have staff and to whom does she report?

Michelle Begley, Chief Financial Officer, joined the discussion sharing with the committee the things that her department is responsible for, and she shared background information about district auditing. Ms. Begley is the main contact for external audits.

Discussion included:

- Budget information and reporting.
- School internal audits.
- The statute required audits.
- The district is required to be audited by the Auditor's General Office.
- Annual Financial Audits.
- Federal Clearing House.
- Operational Audits.
- Requested an explanation of Technology (IT) Audits
- IT audits.
- Does the district perform a crosswalk between the audits?
- A lot of the audits are done within the district.
- Chapter 8 of the Red Book shows how school accounts are accounted for.
- Schools have specific receipts they account for versus what is allowed at the district level.
- The Duval County Public School auditors perform individual school audits.

Brian McDuffie, Executive Director of Policy and Compliance, shared feedback with the committee on the statutory requirements of the committee.

Committee members inquired if anyone reached out to other counties to see how an audit advisory committee has worked for their districts.

Chairman Willie shared background information with the committee on how the audit advisory committee was created to include letting the committee know they want to provide transparency to the community.

The meeting recessed at 11:56 a.m.

The meeting resumed at 12:13 p.m.



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TRAINING – PUBLIC RECORDS/SUNSHINE LAW

Mr. McDuffie shared a PowerPoint Presentation (see attached) with the Committee Members regarding open government. Discussion included:

- Committee actions must be transparent to the public.
- No private meetings to discuss committee business.
- Scheduling of meetings.
- If in doubt, do not do it, seek legal guidance.
- A board member should not talk to a committee member about committee business.
 - Individual limitations.
 - Committee members can communicate with Staff, but Staff may not be used to do what a committee member cannot do.
- Minutes will be sent to committee members to review for approval.
- Committee members are allowed to meet with the Executive Director of Internal Board Audit and the Chief Financial Officer without being subject to Sunshine Laws.
- The Public can record meetings as long as they do not disrupt the meetings.
- Public Comments are one-way speeches and are limited to 3 minutes each.
- Board Members that desire to communicate with the committee members about committee topics should speak with Office of General Counsel for guidance.
- Explanation of committee members' roles as it relates to the Board members that appointed them.
- Three basic requirements for meetings:
 - Meetings should be open to the public.
 - Reasonable notice is given.
 - Minutes are taken.
- Mr. Poole advised the committee members that he would research and get back to them on the individual limitations.
- Things done outside of sunshine laws can be invalidated.

Mr. Poole shared a PowerPoint Presentation (see attached) on Florida's Public Records Act.

Discussion included:

- Everything is public, if in doubt air on the side of caution.
- Text messages related to committee business are considered public records.
- How do you comply with the sunshine laws when circulating a draft?

Reference Materials

Ms. Blades shared a PowerPoint Presentation (see attached) on Fiscal Transparency with the committee members.

Discussion included:

- Committee members were informed of next steps.
- Where committee members can view audit reports.



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- Explaining to the members why headshots are needed.
- The committee is scheduled to meet quarterly.
- Minutes from the external audit presentation to the Duval County School Board members will be shared with the Audit Advisory Committee members
- The Chair and Vice-Chair of the Audit Advisory Committee should be decided by the committee at the next meeting.
- The meeting agenda is set by the Board Auditor and the Audit Advisory Committee.
- Budget Overview process will be discussed at the next meeting.
- Clarification on what is expected from the committee members.
- Assessment process for gathering information.
- The committee members will be provided with the budget.
- Last year's risk assessment and the PowerPoint Presentation was requested by the committee from the Board Auditor and the Chief Financial Officer.
- Request for meetings to be staggered before items are sent to the Board for approval to allow time for the committee to provide suggestions.
 - Committee members requested no meetings on Monday or Friday.

NEXT MEETING

The next meeting is April 22, 2022 at 11:00 a.m.

Adjournment

ADJOURNMENT

The meeting was adjourned at 1:18 p.m.

Minutes were taken by Monica Adams, Administrative Assistant to the School Board

These minutes were approved at the April 25, 2022 Audit Advisory Committee Meeting.

*******For attachments or presentations from the meetings, please email Monica Adams, Administrative Assistant to the Board.**