



Meeting Minutes Duval County Public Schools

MARCH 10, 2023, AUDIT ADVISORY EVALUATION SUBCOMMITTEE MEETING

Committee Members Present: Monique Thompson, Duval County School Board Chairman Dr. Kelly Coker (ex officio non-voting member).

Board Members Present: Charlotte D. Joyce joined via Telephone System.

Call Meeting to Order

The meeting was called to order at 11:01 a.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Lenia Blades, Internal Board Auditor
- Vicky Schultz, Assistant Superintendent, Human Resources
- Connie Ricks-Henley, Administrative Assistant to the Board

Items to be Discussed:

1. INTERNAL BOARD AUDITOR EVALUATION

Monique Thompson gave a history of the information discussed at the previous evaluation meeting. Vicky Schultz, Board Chairmen Dr. Kelly Coker and Lenia Blades joined in the discussion on the following:

- Ms. Thompson reviewed the audit process as described in the Audit Life Cycle attachment. This information was provided for clarity for the Board Members of what an audit consists of. Request was made that all Board Members receive a copy of all the attachments presented in this meeting.
- Board Chair Dr. Coker requested for the record that it is known Ms. Blades is not new to this position.
- School districts that receive more than \$500,000,000 must employ an internal auditor. Outsourcing audit work can still be an option, however, oversight of and responsibility for the internal audit activity must not be outsourced.
- Structure of some of the districts reviewed (i.e. budget of \$500M or more) internal audit departments differs from ours in that some have a chief position, director position, manager and then staff auditor which report to an IBA (or similar) that reports to the School Board.
- Discussion was held regarding possible outsourcing and changes or elimination to the current position of Internal Board Auditor (IBA) and those responsibilities.
- Question was raised regarding risk factor of staff auditors reporting to the Chief Financial Officer.
- New position would have to be created as current job description does not allow for this type of structure that would include supervising other personnel.
- Dr. Coker cautioned regarding making this type of change in that currently it is the Superintendent's responsibility, and she is held accountable. If these responsibilities were to be under the IBA then those responsibilities would transfer to the Board and those would include managing the day-to-day responsibilities which the Board currently does not oversee.
- Review levels of audits were explained.



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- Ms. Thompson provided a review of the 2022 IBA evaluation and provided the following suggestions:
 - Part II – Performance Targets of current evaluation is a little aggressive given it is only one person.
 - Target 2 - if one part is missed that person will not be able to successfully complete this target, therefore feels this percentage rate should be revised.
 - Part II Target 4 – believes this should be removed as it would be covered in communication and whether this person is being pro-active with their duties and replacing it with possibly an 80% or something to that effect, of Internal Board Auditor's recommendations implemented.
 - Survey for all who interact with IBA and weigh accordingly. Review the ratings and see how to improve those areas.
 - IBA job description included eleven sections, however each were scored at 10%, so these items do not add up and could be misconstrued to mean that area is only required 10% of the time. Need to be mindful of this area due to ethics and legality.
- Hours for audit plan to include any additional projects by quarter and make adjustments if needed as other items arise.
- Recommendation was made that any external audit for Duval County School Board, the IBA must be included in the opening meeting, milestone meeting and the closing meeting and receive the final report.

NEXT STEPS:

- Ms. Thompson will submit this information to the Audit Advisory Committee at their next meeting and get their feedback.
- Ms. Thompson will provide the information that she gathered which was found on the various district's websites and charters, to Ms. Blades.
- Request was made for Ms. Blades to provide a one pager on what Ms. Thompson will work on and what Board Members are going to work on regarding the long-term process.

ADJOURNMENT

The meeting was adjourned at 12:09 p.m.

CRH