



Meeting Minutes Duval County Public Schools

AUGUST 9, 2023, AUDIT ADVISORY FINANCE SUBCOMMITTEE MEETING

Committee Members Present: Dan Edelman via Teams, Mindy Menzel.

Board Members Present: Dr. Kelly Coker, Cindy Pearson, Charlotte D. Joyce, April A. Carney

Call Meeting to Order

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

Mindy Menzel arrived at 9:10 a.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Lenia Blades, Internal Board Auditor
- Kendra Burton, Executive Director, Financial & Business Services
- Anthony Cobb, Executive Director, Financial & Business Services
- Sonita Thompson, Chief of Staff
- Ashley Barr, Director, Strategic Planning & Grants
- Connie Ricks-Henley, Administrative Assistant to the Board

Items to be Discussed:

1. BUDGET ANALYSIS

Mr. Edelman expressed appreciation for the information provided. He suggested that the information be shortened to a couple of pages. He stated the current process is inefficient due the length of time between meetings and the restrictions of being able to talk amongst committee members and suggested that Duval County Public Schools (DCPS) have a financial analysis on staff to prepare the type of comparative analysis, and variance reports that are being developed by the committee.

Discussion was held on the following:

- Frustration was expressed by Dr. Coker at the inability to understand the financial reporting aspects.
- A suggestion for DCPS to designate someone to do the “heavy lifting” of compiling the information so that the subcommittee/committee members do not have to do the work. It was recommended that this person report to the Chief Financial Officer (CFO). Salary range was discussed.
- Council Great City Schools audit.
- 5-Year Trend was reviewed. 1 Mill, expenditures and transfers were explained. It was recommended that the monthly report sent to the Board and the AAC that shows the trends over the past 10-12 years be added to the 5-year trend. Inflation rates were also requested to be added. A request for footnotes to explain funding/expenditures such as free lunches and capital upgrades through the CARES funding, and material expense increases. Appreciation for the 5-year trend information was



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expressed. A fund balance line item was requested on the report for food services and special revenue.

- Additional means of communicating through the Office of General Counsel (OGC) and through the Internal Board Auditor (IBA) were explained.
- A request for Mr. Apple to assist with executive summaries was made once these reports are updated. Updates will include page 1 summary, page 2 General Fund broken out in 5 years, page 3 Special Revenue Food Service broken out for 5 years, page 4 Special Revenue Other broken out in 5 years, page 5 Percentages.
- Dates for Board Workshops were provided to discuss this information with the Board. Decision on workshop date will be made once report is updated.
- A request for the CFO to reach out to the budget department to provide an explanation of the difference in variance reports. The explanation was requested to be provided by the end of August.

ADJOURNMENT

The meeting was adjourned at 10:20 a.m.

CRH