



Meeting Minutes Duval County Public Schools

August 24, 2023 Audit Advisory Committee Meeting

Committee Members Present: Chair Paul Numbers, Jr., Vice Chair, Steven Apple, Mindy Menzel, Monique Thompson, Mark Sizemore. Dan Edelman, participated via Teams. Duval County Public Schools Chair, Dr. Kelly Coker (ex officio non-voting member) and LaSonja Williams were not present.

Board Members Present: Vice Chair, Cindy Pearson, Charlotte D. Joyce and April A. Carney

Call Meeting to Order

Chair Mr. Paul Numbers called the meeting to order at 11:02 a.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Dr. Dana Kriznar, Superintendent
- Michelle Begley, Chief Financial Officer
- Lenia Blades, Internal Board Auditor
- Kendra Burton, Executive Director, Financial and Business Services
- Anthony Cobb, Executive Director, Financial and Business Services
- Sonita Thompson, Chief of Staff
- Ashley L. Barr, Director, Strategic Planning
- Connie Ricks-Henley, Administrative Assistant to the Board

APPROVAL OF COMMITTEE MEMBER PARTICIPATION:

Motion:

That the Audit Advisory Committee approve the participation of Committee Member Dan Edelman in the August 24, 2023, Audit Advisory Committee Meeting VIA Interactive Video and/or Telephone Systems.

Vote Results:

Motion: Monique Thompson

Second: Mark Sizemore

PASSED: 5-0

APPROVAL OF THE AUGUST 24, 2023, AGENDA

Motion:

That the Audit Advisory Committee approve the August 24, 2023, agenda as submitted on August 17, 2023.



Meeting Minutes Duval County Public Schools

Vote Results:

Motion: Mindy Menzel

Second: Monique Thompson

PASSED: 6-0

PUBLIC COMMENTS

No public comments

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **May 25, 2023, Audit Advisory Committee Meeting**
- **August 9, 2023, Audit Advisory Finance Subcommittee Meeting**

Motion: Steve Apple

Second: Mark Sizemore

Discussion: Steven Apple requested clarification on August 9, 2023, Audit Advisory Finance Subcommittee Meeting Minutes on who requested his assistance with the executive summaries. Duval County Public Schools Vice-Chairman Cindy Pearson requested his assistance.

PASSED: 6-0

DISTRICT UPDATES:

ANALYSIS OF BUDGETS

Mr. Dan Edelman presented an overview of the August 9, 2023, Audit Advisory Finance Subcommittee Meetings decisions and further plans for the subcommittee/committee.

- Mr. Edelman stated that the subcommittee set out to address some of the analysis and questions that other audit committee members had raised.
- Changes to the analysis.
- High level answers to questions regarding the upcoming budget. Deadline for answers to the questions is August 31, 2023.

Mrs. Michelle Begley, Chief Financial Officer, joined in the discussion of the AAC Budget Questions as follows:

- Recommended leaving questions #1 and #2 to the end to better explain other aspects affecting these items.
- Question #7 – Explained the drop over the years in instructional-related technology spending going from \$15M to \$6.7M: Elementary and Secondary Schools Emergency Relief Funds (ESSER) allowed for payment of some salaries and benefits of approximately \$2M.



Meeting Minutes Duval County Public Schools

- Mr. Edelman stated that the subcommittee focused on General Fund, Food Services and General Fund Other for the analysis. The follow-up question to Mrs. Begley was if there is a matrix that shows a breakdown of all salaries and benefits for all DCPS Funds. Mrs. Begley stated that on the monthly financial forms there is a breakdown of that information.
- A consolidation of a limited number of areas of salary and benefits information and salary trends was requested for a better understanding of these items. Charter School information will be provided separately along with Full Time Equivalent (FTE) information. The Categories will be General Fund; Food Services; Special Revenue Other (Construction), Internal Services. A request for these to be broken down into separate pages with a summary total page. Mrs. Begley will send preview of 1 year for the committee to review and then will move forward with additional years.
- The timeline of ESSER funds received was explained.
- Question # 8 – School board spending increase was explained.
- Mr. Numbers recommended preparing a calendar of deadlines for next year to show a timeline of when budget items would be presented to give Board Member ample time to review.

Break at 12:15 p.m.

Resumed at 12:28 p.m.

- Explanation of remaining questions was suspended for lack of time. Answers are due by August 31, 2023, and it was requested to have high level answers.

EXPLANATION OF 1 MILL:

Mrs. Begley gave an overview of the 1 Mill and discussion was held on the following:

- Process for the 1 mill Levy and budget approval was explained.
- The timeline of when the district will begin to receive payments.
- Budget of collection is at 96%.
- Memorandum of Understanding (MOE) was explained.
- Breakdown of the 1 mill distribution was explained. Teachers will receive 65%; 22% other personnel, and the remaining 12% will go to Arts and Athletics. The Board has not yet approved the distribution of the remaining 12% for Arts and Athletics. The payment for the teachers and other personnel began with the July 21, 2023, payroll with approximately 3.7 million paid out so far.

ORGANIZATION OF FINANCE DEPARTMENT:

Mrs. Begley gave an overview of the status of the finance department positions and joined in the discussion of the following:

- Number of current positions and number of vacancies.
- An explanation of why some positions were cut.
- Assistance provided to external auditors.
- Monique Thompson expressed for the record that at the last meeting, it was not her intent to eliminate or get someone fired, but to make suggestions on best practices. She was aware that Ms. Blades submitted her letter of resignation and had truly hoped it was not because of that conversation.

Board Member April A. Carney arrived at 12:42 p.m.



Meeting Minutes Duval County Public Schools

- School audits approval and status.
- Information was requested on the other top districts and their audit status. Ms. Thompson advised that she may have that information with the research she gathered previously.
- Suggestion was made to raise the rate of pay from funding of vacant positions, not eliminate positions and the funding for those.

UPDATES ON AUDIT(S)

Ms. Lenia Blades presented a PowerPoint presentation on the Update on the following audits and items:

- External Audits – Retirement Funds.
- Florida Department of Health.
- Final Report on ESSER 2.
- Peer Performance Review from Council of Great City Schools.
- MSL work.
- Florida Department of Agriculture and Consumer Services.
- Responsibility of the Audit Advisory Committee.
- Letter of resignation from IBA and last evaluation results.

GOVERNANCE

Discussion involved:

- Cybersecurity Inquiry Follow-Up.
- Policy 2.38.
- AAC Quarterly Report.
- Succession plan for IBA position.
- Communication from AAC members will be designated by DCPS Board Chair and Superintendent. Mrs. Sonita Thompson offered to take on the temporary responsibility of communicating with the AAC members until that is determined.
- Budget process and upcoming year's schedule.

NEXT MEETING

Next meeting for the AAC Subcommittee Meeting will be September 7, 2023, at 9:30 a.m. to 12:00 p.m. All DCPS Board Members are invited to attend. There will also be an Audit Advisory Committee Meeting on November 2, 2023, 11:00 a.m. to 2:00 p.m.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 2:06 p.m.



Meeting Minutes Duval County Public Schools

Vote Results:

Motion: Dan Edelman

Second: Mindy Menzel

PASSED 6-0

CRH