



Meeting Minutes Duval County Public Schools

November 2, 2023, Audit Advisory Committee Meeting

Committee Members Present: Chair Paul Numbers, Jr., Vice Chair, Steven Apple, Mindy Menzel, Mark Sizemore, and Duval County Public Schools Chair, Dr. Kelly Coker (ex officio non-voting member). Dan Edelman, participated via Telephone. Monique Thompson 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 11:14 a.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Dr. Dana Kriznar, Superintendent
- Corey Wright, Chief of Staff
- Vicky Schultz, Assistant Superintendent, Human Resources
- Michelle Begley, Director, Internal Auditing
- 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 November 2, 2023, Audit Advisory Committee Meeting VIA Interactive Video and/or Telephone Systems.

Vote Results:

Motion: Mindy Menzel

Second: Steve Apple

PASSED: 4-0

Aye:

Paul Numbers

Steve Apple

Mindy Menzel

Mark Sizemore

Nay:

None



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APPROVAL OF THE AUGUST 24, 2023, AGENDA

Motion:

That the Audit Advisory Committee approve the November 2, 2023, agenda as submitted on August 25, 2023.

Vote Results:

Motion: Steve Apple

Second: Mindy Menzel

PASSED: 5-0

Aye:

Paul Numbers

Steve Apple

Dan Edelman

Mindy Menzel

Mark Sizemore

Nay:

None

PUBLIC COMMENTS

No public comments

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **August 24, 2023, Audit Advisory Committee Meeting**
- **September 7, 2023, Audit Advisory Finance Subcommittee Meeting**

Motion: Steve Apple

Second: Mark Sizemore

Discussion: None

PASSED: 5-0

Aye:

Paul Numbers

Steve Apple

Dan Edelman

Mindy Menzel



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Mark Sizemore

Nay:
None

DISTRICT UPDATES:

FINANCE SUBCOMMITTEE UPDATE:

Mr. Edelman stated there was not an update as the committee has not met since the joint meeting.

Michelle Begley, Director, Internal Auditing, Dr. Kriznar and Dr. Coker joined in the discussion on the following:

- Allocated Elementary and Secondary Schools Emergency Relief Funds (ESSER) chart update. This chart would track the funds that would be going away. It was stated the chart was sent to staff and they are working on the information. In the process of closing out ESSER II. An extension was given through December. Currently working on ESSER III.
- A request for the subcommittee to create a current budget timeline that goes all the way through the approval of the budget. A meeting with the board was requested to keep the board informed.
- It was suggested to allow the new Chief Financial Officer (CFO) to have an opportunity to get onboard and provide a timeline.
- The timeline of ESSER Funds was explained.

EVALUATION SUBCOMMITTEE UPDATE:

Dr. Coker and Corey Wright, Chief of Schools joined in the discussion on the following:

- The position of Internal Board Auditor (IBA) is being redesigned and the job description will be defined to match.

INTERNAL BOARD AUDITOR POSITION:

Dr. Kriznar; Dr. Coker; Vicky Schultz, Assistant Superintendent, Human Resources, and Ray Poole, Office of General Counsel (OGC) joined in the discussion on the following:

- Recommendations from the Council of Great City Schools (CGCS) of Orange County's model; input from the Audit Advisory Committee (AAC) and the law were joined together to form a draft of the position. This will be emailed to the committee members.
- Clarification of what positions the Board manages and what positions the Superintendent manages.
- The proposed timeline for this position.
- Ashley Barr, Director Strategic Planning was announced as the liaison for the committee.
- Appreciation was expressed to the committee for their work.

GOVERNANCE:

DISTRICT STAFFING UPDATE:

Dr. Kriznar; Mr. Wright, and Ms. Begley joined in the discussion on the following:

- Financial organization chart and vacancies.
- Changes with who the Director of Internal Auditing reports to and why were explained.



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- Budget cut of positions.
- Contract of services.
- Clarification of financial records analysis (FRA) duties was explained.
- A request for a comparison of what the contract performed and how many people were used verses our staff numbers and what was performed. This will be discussed by the board at future workshops.
- All positions under internal auditing now report to Policy and Compliance and the Chief of Staff.
- Dr. Kriznar has started on the Budget (2024-2025). Earlier than in previous years.
- Clarification of possible position cuts.
- New CFO, Ronald Fagan will begin on November 20, 2023. He is a former Duval County Public School employee and is currently CFO of Indian River.

Recessed at 12:05 p.m.

Resumed at 12:14 p.m.

- Review by CGCS.
 - This review was requested by Dr. Kriznar.
 - It was stated that during the interview all the staff interviewed were committed to doing a great job.
 - The growth areas that were given were in leadership and governance. It was stated that they felt someone was needed in leadership that would bring everyone together.
 - Recommendation that the district start with the strategic plan and build from there. It was also recommended to be more decisive and timelier in decision-making.
 - Organizational recommendations included the CFO be involved in contract negotiations, a possible comptroller position added; to eliminate siloed processes which cause issues, delays and misunderstandings.
 - Recommendation to take advantage of grant opportunities.
 - Dr. Kriznar shared her plan for UniSig funding this year which includes being ready with contracts once funds are released to decrease delays.
 - Expert SAP cross training.
 - It was recommended to surplus in the fall. The surplus is based on student enrollment.
 - Human Capital considerations in auditing to include separate titles and positions with accurate job descriptions.
 - Full salary compensation study.
 - Review of pay bands.
 - Flexibility of work from home.
 - Cabinet strategic planning retreat.
- Appreciation was expressed to Dr. Kriznar for her assistance and availability to the committee.
- The Superintendent's search has been suspended and the offer to Dr. Kriznar has been extended.
- Audit timelines.

OVERVIEW OF 1 MILL:

Mr. Wright gave an overview of the 1 Mill and discussion was held on the following:



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- 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.
- Concerns expressed for the reporting of the Charter Schools funds.
- Estimated receipt of the 1 mill funds.
- Explanation of funds spent and accounting of funds. A copy of the reports was requested.
- A copy of the referendum, board policy and committee's requirements were requested. It was also requested that the committee schedule a meeting to discuss and plan accordingly.

NEXT MEETING

Next meetings for the Audit Advisory Committee will be:

- December 6, 2023, at 11:00 a.m. to 2:00 p.m. This meeting will be to discuss and plan for the 1 Mill. All DCPS Board Members are invited to attend.
- January 11, 2024, 11:00 a.m. to 2:00 p.m. All DCPS Board Members are invited to attend.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 1:21 p.m.

Vote Results:

Motion: Mindy Menzel

Second: Steve Apple

PASSED 5-0

Aye:

Paul Numbers

Steve Apple

Dan Edelman

Mindy Menzel

Mark Sizemore

Nay:

None

CRH