



Meeting Minutes Duval County Public Schools

April 22, 2022, Audit Advisory Committee Meeting

Committee Members Present: Steven Apple, Dan Edelman, Julia Hann, Mindy Menzel, Paul Numbers, Jr., Monique Thompson, and LaSonja Williams

Board Members Present: Duval County School Board Members Chair, Darryl Willie (ex officio non-voting member), Charlotte Joyce

Call Meeting to Order

Chair Darryl Willie, Ex officio non-voting member called the meeting to order at 11:04 a.m.

WELCOME AND INTRODUCTIONS

Members of the committee introduced themselves and stated which Board Member they were representing:

- Paul Numbers, Jr., representing Board Member Lori Hershey
- Mindy Menzel, representing Vice-Chair Dr. Kelly Coker
- Monique Thompson, representing Board Member Chair Darryl Willie
- LaSonja Williams, representing Board Member Warren A. Jones
- Dan Edelman, representing Board Member Charlotte Joyce
- Julia Hann, representing Board Member Elizabeth Andersen
- Steve Apple, representing Board Member Cindy Pearson

Chair Willie mentioned about Board Member Joyce being the one who suggested about having an Audit Advisory Committee as an extra set of eyes. Board Member Joyce briefly shared her thoughts and thanked everyone for being willing to volunteer their time.

Staff members who were also present, were introduced:

- Michelle Begley, Chief Financial Officer
- Anthony Cobb, Executive Director, Financial Services
- Brian McDuffie, Executive Director of Policy and Compliance
- Ray Poole, Office of General Counsel Attorney
- Tashonia Grant, Director of Policy and Compliance
- Gail Collins, Administrative Assistant to the Board
- Lenia Blades, Internal Board Auditor



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Items to be Discussed

OFFICER ELECTIONS (CHAIR/VICE-CHAIR)

Dan Edelman inquired about the terms due to each member having different length of terms. Ms. Blades responded that 3 of the members will term November, 2022 and 4 members will term in November, 2024.

Mr. Apple mentioned about some of the members having some college background which might provide more familiarity with some of the accounting and financial approach from the school standpoint of view. Chair Willie mentioned some of the responsibilities that the Chair would have.

Paul Numbers, Jr. inquired about the commitment with regards to other meetings. Ms. Blades responded that the Chair of the AAC would be required to attend the Auditor Selection Committee (ASC) meetings.

o ELECTION OF THE CHAIR

Dan Edelman, nominated by Monique Thompson
Paul Numbers, Jr., nominated by LaSonja Williams

Dan Edelman expressed appreciation for the nomination but withdrew due to his schedule.

Due to no other nominations, it was agreed that by unanimous vote, Paul Numbers, Jr. would be elected as Chair of the Audit Advisory Committee.

o ELECTION OF VICE-CHAIR

Julia Hann, nominated by Mindy Menzel
LaSonja Williams, nominated by Monique Thompson

Ms. Williams inquired about the meeting schedule and her presence being needed at the meetings. Chair Willie responded that if Chair Numbers was not able to attend the meetings, she would need to be in attendance and that there are not many meetings scheduled.

A vote was taken in the order of the nominations for the 2 candidates nominated for Vice-Chair. Out of the 7 members in attendance, 4 voted for Ms. Hann to be the Vice-Chair of the AAC. So, with a majority vote, Ms. Hann was elected as Vice-Chair.

APPROVAL OF THE APRIL 22, 2022, AGENDA

Motion:

That the Audit Advisory Committee approve the April 22, 2022 agenda.



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Vote Results:

Motion: Julia Hann

Second: Dan Edelman

PASSED 7-0

PUBLIC COMMENT

No public comment.

APPROVAL OF MINUTES – MARCH 25, 2022

Motion:

That the Audit Advisory Committee approve the meeting minutes of March 25, 2022.

Vote Results:

Motion: Dan Edelman

Second: Julia Hann

PASSED 7-0

BUDGET OVERVIEW

Ms. Begley explained the purpose for providing the members with handouts and that she would email them the full documents and links later. Ms. Begley reviewed the following:

- Budget Summary – Fiscal Year 2021-2022
 - The District advertises the budget and millage rate in accordance with the Florida Statutes.
 - The District does not set the millage rates.
- 2021-22 TRIM Calendar – Key Dates

Discussion involved:

- Budget timeline including Board approval.
- The nuances of a School District budget.
- Required fund balance percentages per the State and Board Policy.
- District's FTE
- The Elementary and Secondary School Emergency Relief Fund

Break at 12:28 p.m.

Resumed at 12:35 p.m.



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IBA RISK ASSESSMENT/AUDIT PLAN (PY & CY)

Ms. Blades reviewed the following:

- Excerpt from Section 1001.42(12)(I). Florida Statutes, outlining the responsibilities of the Internal Board Auditor and an excerpt from Board Policy 2.38, outlining the responsibilities and duties of the Auditor Advisory Committee.
- Shared the Board requested Financial Impact Procedures, which is completed for each agenda item at each Regular Board Meeting.
- The Comprehensive Risk Assessment Results.
- The FY21 – FY22 Audit Plan - explained pages 6 and 7.
- The History of AG Operational Audit Findings
- Schedule of Expenditures of Federal Awards.
- The Fund Center Risk Assessment Summary.
 - How and why the document was created.

Discussion involved:

- Inquiry was made about the Audit Plan being confidential due to the Sunshine Law.
 - Ms. Blades explained the process of the Audit Plan having to be approved by the Board.
- When the Audit Plan is due to the Board.
- Functions that address the salaries in the Audit Plan.

UPDATE ON AUDITS

Ms. Blades discussed the statuses of the following audits:

- External Audits:
 - Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021 (*published by MSL on February 4, 2022, with no findings*)
 - Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Report for the Fiscal Year Ended June 30, 2020 (*published by the State of Florida Auditor General on February 17, 2022, with findings*)
 - DOJ Desktop Review \$500K Grant (*In-Progress*)
 - E-Rate (*In-Progress*)
 - Auditor General (Financial Statements/Federal/Operational) (*In-Progress*)
- Internal Audits:
 - Fiscal Transparency (*In-Progress*)
 - Office of Program Policy Analysis and Government Accountability (follow-up to the performance audit released in August 2020) (*In-Progress*)
 - Marjory Stoneman Douglas Act (*In-Progress*)
 - Coronavirus Aid, Relief and Economic Security (*Not Started*)
 - Sales Surtax Oversight(*Not Started*)

Chair Willie departed at 12:59 p.m.

Discussion involved:



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- Ms. Begley commented about how often the State performs audits.
- Follow-up on the findings of the States.
- How Ms. Blades would provide the committee with her completed reports.

GOVERNANCE

Discussion involved:

- Consider converting Ms. Begley's chart into an appropriate metric and comparing it with the Big 6 Districts and maybe districts in other states.
- When and how often the committee is to meet. Inquiry made about Zoom during evening hours. Mr. McDuffie and Mr. Poole would need to research because meetings need to be in the Sunshine.
- The need to understand what has been presented, will be presented, and assist Ms. Blades with where she needs to direct her focus. The Board is interested in a proactive prospective as well.
- Possibilities of subcommittees if possible.
- Committee members may have a conversation with the Board Member who they are representing except for Ms. Thompson, due to Chair Willie being a non-voting member of the committee.

NEXT MEETING

Next meeting is May 19th 2022 at 11:00 a.m.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 1:19 p.m.

Vote Results:

Motion: Dan Edelman

Second: Julia Hann

PASSED 7-0

GC