



Meeting Minutes Duval County Public Schools

August 04, 2022, Audit Advisory Committee Meeting

Committee Members Present: Steven Apple, Julia Hann, Paul Numbers, Jr., Monique Thompson, Duval County School Board Chairman, Darryl Willie (ex officio non-voting member). Committee Members Dan Edelman and Mindy Menzel participated via interactive video.

Board Members Present: Elizabeth Andersen, Warren Jones, and Cindy Pearson

Call Meeting to Order

Chairman Paul Numbers called the meeting to order at 11:17 a.m.

Approval of Committee Member Participation:

Motion:

That the Audit Advisory Committee approve the participation of Committee Members, Dan Edelman and Mindy Menzel in the August 4, 2022 Audit Advisory Committee Meeting via interactive video and/or telephone systems.

Vote Results:

Motion: Julia Hann

Second: Steven Apple

PASSED 4-0

Aye:

Julia Hann

Steven Apple

Monique Thompson

Paul Numbers

Nay:



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None

APPROVAL OF AGENDA AUGUST 4, 2022

Motion:

That the Audit Advisory Committee approve the August 4, 2022 agenda as submitted on August 2, 2022.

Vote Results:

Motion: Julia Hann

Second: Monique Thompson

PASSED 6-0

Aye:

Julia Hann

Monique Thompson

Steven Apple

Paul Numbers

Mendy Menzel

Dan Edelman

Public Comment

No public comment.

Items to be Discussed

APPROVAL OF MINUTES – MAY 19, 2022

Motion:

That the Audit Advisory Committee approve the meeting minutes for the May 19, 2022 meeting.

Vote Results:



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Motion: Julia Hann

Second: Steven Apple

PASSED 6-0

Aye:

Julia Hann

Steven Apple

Paul Numbers

Monique Thompson

Mendy Menzel

Dan Edelman

Nay:

None

ANALYSIS OF BUDGETS

Ms. Michelle Begley shared handouts (see attached) with the Committee Members regarding the 2022-2023 Budget, that included the budget summary and notable 2022-2023 notable budget highlights. Discussion included:

- Key dates for the budget timeline
- The approval dates for the final budget.
- The budget process and the connection to the completion of the legislative process.
- Board approval for budget advertisement.
- The Department of Revenue ensures advertisement compliance.
- Explanation of how the budget is created.
- The School Board did not modify the discretionary millage. Decreases in the discretionary millage was dictated by the Department of Education.
- Primary role of the Audit Advisory Committee.
- Previously requested budget information such as baseline information from other counties and outside states for comparison.
- How the comparison information can assist the Internal Board Auditor such as to identify areas that may need an audit.
- Suggestions of the Audit Advisory Committee (AAC) providing recommendations to use in the final assessment for the final deliverable.
- The AAC providing feedback that can assist the Internal Board Auditor with the risk assessment.
- Defining the gaps in the budget and what they represent.

Board Member Elizabeth Andersen left at 11:47 a.m.



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Board Member Cindy Pearson arrived at 11:49 a.m.

FISCAL TRANSPARENCY DRAFT REPORT

Ms. Blades shared information concerning Fiscal Transparency with the committee members.

Discussion included:

- The fiscal audit findings.
- The responsible party for the District's website audit.
- The AAC suggested that the District hires outside help to ensure there are no more findings as it relates to the website audit.
- Insight and feedback were shared on other websites.

Board Member Warren A. Jones arrived at 12:06 p.m.

- Committee members suggested the use of a 3rd party could really assist the Internal Board Auditor versus hiring a permanent team of 3.

UPDATE ON AUDIT(S)

Ms. Blades shared a handout (see attached) on Audit updates with the committee members.

Discussion included:

- The use of a tracking system for audit findings by the Internal Board Auditor.
- Providing the information within the tracking system to the AAC.
- Audit Review Completion and Florida Department of Education (FDOE) Federal Monitoring Programs.
- Availability of the Documents.
- Time commitments for the Title I Grants.
- Identifying how the School Board Audit works.
- Risk Assessment.

GOVERNANCE

Mr. Paul Numbers, Chairman of the AAC informed the committee members that if they have any proposed agenda items for discussion, please email Ms. Blades prior to the meeting. Ms. Blades joined the conversation sharing the following:

- The purpose of the Audit Advisory Committee based upon School Board Policy 2.38.



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- Explanation of the adjustments to the Terms of Service for the committee members to ensure that the term of service coincides with the appointing Board Member.
- Minor changes that may need to be made in Policy 2.38 to avoid having vacancies on the AAC due to the cycling of Board Members.
- Monitoring of the Committee Members attendance.
- The meeting schedule.
- General responsibilities of the AAC to include reviewing the internal and external audits and providing feedback to the Board.
- Specific committee assignments.
- Inquiries about the 1 Mill increase and if it is approved.
- Further discussions between the AAC and the Board Members as to how the funds should be spent.
- School Board's plan for implementation after the 4-year period.
- Union discussions and negotiations that must take place.
- AAC members SharePoint access.
- Sunshine Laws reminder cautioning AAC members that they should not be discussing committee business outside of scheduled committee meetings.
- Committee communication outside of meetings, should be made through the Internal Board Auditor.

The Chairman of the AAC shared appreciation for Ms. Blades and the great work that she is doing.

School Board Chairman Darryl Willie informed the committee members that they can speak with their appointing board member without violating Sunshine Laws. He also reminded them that conversations in SharePoint are subject to Sunshine Laws as well.

Ms. Blades continued discussion sharing an update on her upcoming meeting with the Office of Inspector General and the Duval County Public School's Chief of Staff.

Ms. Hann inquired if there were any statutory plans on when the Internal Board Auditor (IBA) provides information for audits, in which it was determined that there were no plans.

Discussion continued on the following:

- The Risk Assessment and Audit plan.
- What is expected from the AAC members for the IBA Risk Assessment.

Committee Member Julia Hann left at 1:00 p.m.

- Discussion on the next meeting date.
- Making sure the committee members know what is expected of them when it comes to proposed agenda items for AAC meetings by including notes on the agenda that pertain to "review and provide feedback."



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NEXT MEETING

Next meeting is November 3, 2022 at 11:00 a.m. (the meeting date was changed to November 4, 2022)

Committee Member Mendy Menzel left at 1:05 p.m.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 1:06 p.m.

Vote Results:

Motion: Monique Thompson

Second: Dan Edelman

PASSED 4-0

Minutes were taken by Monica Adams, Administrative Assistant to the School Board

These minutes were approved at the November 4, 2022 Audit Advisory Committee Meeting.