



Meeting Minutes Duval County Public Schools

NOVEMBER 4, 2022, AUDIT ADVISORY COMMITTEE MEETING

Committee Members Present: Chair, Paul Numbers, Jr., Vice Chair, Julia Hann, Dan Edelman, Mindy Menzel, LaSonja Williams. Duval County School Board Member Chair, Darryl Willie (ex officio non-voting member).

Committee Members Absent: Steven Apple, Monique Thompson

Board Members Present: Charlotte D. Joyce, Cindy Pearson

Call Meeting to Order

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

APPROVAL OF THE NOVEMBER 4, 2022, AGENDA

Motion:

That the Audit Advisory Committee approve the November 4, 2022, agenda as submitted on November 3, 2022.

Vote Results:

Motion: Dan Edelman

Second: Julia Hann

PASSED: 5-0

PUBLIC COMMENTS

No public comments

APPROVAL OF MINUTES – AUGUST 4, 2022

Motion:

That the Audit Advisory Committee approve the meeting minutes of August 4, 2022.

Vote Results:

Motion: Dan Edelman

Second: LaSonja Williams

PASSED: 5-0

DISTRICT UPDATES:

ANALYSIS OF BUDGETS



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Mrs. Michelle Begley presented on the Budget which was approved by the Board on September 8, 2022. Discussion was held on the following:

- State and local funding and how it is generated.
- Major source of funding.
- How funds are expended.
- Subcontractor/contractor payment issues and processing invoices.
- Request from Mindy Menzel for a copy of the detailed budget for ESSER money and where it is reflected in the budget. She will also provide the Internal Board Auditor with a list of questions that she has.
- Amount of ESSER funding not spent. It was advised that most of this money was Charter/Private monies.
- Explanation of Federal funding.
- Request from Dan Edelman for the analysis of budgets from Big 7 districts and to survey Board Members for possible additional districts comparable to Duval County Public Schools to review and perform an analysis.
- Certificate of Participation (COPS) was explained.

INTERNAL BOARD AUDIT FY22 ANNUAL REPORT

Ms. Lenia Blades, Internal Board Auditor, will forward this information to the Committee.

UPDATE ON AUDIT(S)

Ms. Lenia Blades shared a handout (see attachment) on Audit Updates with the Committee Members, including copies of completed audit reports/reviews and a listing of audits released by fiscal year.

RISK ASSESSMENT DISCUSSION

Ms. Lenia Blades discussed the following:

- How and what items she is targeting for audits for the upcoming school year.
- Federal spending analysis.
- Processes of receiving materials for discussion in meetings. Request was made to receive the information as it becomes available and to label if only for informational purposes as well as timeline of when information would be provided.
- Timeline of audit cycle.
- Questions were raised as to why evaluation is tied to audit, but it was later clarified that is not the case. Request was made to provide number of hours spent on each audit topic.
- Request was made to have Information Technology give information on infrastructure to assist in allowing the Committee to understand the dynamics of the district.

REPORTING FORM DISCUSSION



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Ms. Lenia Blades explained why this form was created and its official use and where the form will be found on the district website.

GOVERNANCE

Discussion involved:

- MFA and SharePoint access.
- Policy 2.38 approved revisions and clarifications.
- Request for Committee's responsibilities regarding the recently passed 1-Mill to be included in Policy.
- Process for individual Board Member requests was discussed and it was requested that the Board define the process.
- Livestreaming.
- Audit Advisory Committee schedule of deliverables.
- Quarterly reporting.

NEXT MEETING

It was agreed to have more frequent meetings until committee has a full understanding of the functions, responsibilities, and processes. Therefore, the next meetings were scheduled for:

- Thursday, January 12, 2023, at 11:00am
- Thursday, March 23, 2023, at 11:00am

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 12:55 p.m.

Vote Results:

Motion: Mindy Menzel

Second: Lasonja Williams

PASSED 5-0

CRH