



Meeting Minutes Duval County Public Schools

October 17, 2024, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Paul Numbers, Jr., and Vice-Chair Steve Apple. Duval County Public Schools Chairman, Darryl Willie (ex officio non-voting member), LaSonja Williams, and Monique Thompson were not present.

Board Members Present: None.

Call Meeting to Order

Committee Chairman, Mark Sizemore called the meeting to order at 11:07 a.m.

Staff members who were also present:

- Corey Wright, Chief of Staff
- Ron Fagan, Chief Officer, Financial
- Cami Sams, Executive Director, Policy and Compliance
- Ashley Barr, Director, Strategic Partnership
- Dr. Christopher Bernier, Superintendent
- Gail Collins, Administrative Assistant to the Board

APPROVAL OF THE OCTOBER 17, 2024, AGENDA

Motion:

That the Audit Advisory Committee approve the April 24, 2024, agenda as submitted on April 2, 2024.

Vote Results:

Motion: Paul Numbers, Jr.

Second: Steve Apple

Discussion: None

PASSED: 3-0

Aye:

Paul Numbers

Mark Sizemore

Steve Apple

Nay:

None

PUBLIC COMMENTS

None.



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APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **July 17, 2024, Audit Advisory Committee Meeting**
- **August 19, 2024, Audit Advisory Finance Subcommittee Meeting**

Motion: Paul Numbers, Jr.

Second: Steve Apple

Discussion: None

PASSED: 3-0

Aye:

Paul Numbers

Steve Apple

Mark Sizemore

Nay:

None

STAFFING UPDATE:

Michael Ramirez, Chief of Staff shared that there were no updates.

An inquiry was made about the Chief Internal Board Auditor. It was explained about the candidate not accepting the position and that there are now three candidates about to be interviewed.

An inquiry was made about there being a problem with the salary for the first candidate. It was stated that the salary along with a few other requests were the issues for the first candidate.

AUDIT UPDATE:

Cami Sams, Executive Director, Policy, and Compliance provided an update on the following:

- MSL, the external audit advisory company for the district.
- MSL focused on the district's financial audit in 2023.
- A brief review of the scope of MSL's work was provided.
- The internal audit that is being worked on regarding the schools. Estimated completion is January 2025, in which a draft report would be provided.
- The audit has not always been external. MSL started around 2022, 2023.



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- The Audit Advisory Committee (AAC) should have a copy of the 22/23 school year report and make a copy on it.
- A review of the Internal Audit Plan was provided.
- The internal audit team was called upon to audit certain schools instead of the schools that were on the list due to the possibility of something going on at the school.
- Full Time Equivalent (FTE) reviews.
- Corrective actions being monitored.
- Consistent Findings:
 - More training
- Internal account and policies.
 - Create a dedicated way that the bookkeepers will have all the time to help with the inconsistencies.
- There are policies and procedures at the school and on the website. However, only one may be refreshed and not the other. Need to make sure that a bookkeeper knows they are using the most up-to-date information.
- Training and accessibility.
- How information is being disseminated.

EVALUATION SUBCOMMITTEE UPDATE:

None

FINANCE SUBCOMMITTEE UPDATE:

Chairman Mark Sizemore briefly mentioned about the minutes from the meeting.

FINANCE UPDATE:

Ron Fagan, Chief Financial Officer reviewed the following:

- Annual Financial Report (AFR) 2023-2024
- 90 days ahead of schedule.
- Should have the audit numbers by December.
- Review of the General Fund Financial Overview, page 1-9
- Shifting everything that could be shifted into ESSER and spending it up.
- Topics the auditor will probably want to discuss.
- Changes that caused an increase in 2023/2024.
- Elementary and Secondary School Emergency Relief Fund (ESSER).
- 1-Mill.
- Sales Surtax Revenue and Expenditures.
- Charter Schools and Family Empowerment Scholarship 24/25.
- General Fund Summary Comparison Revenues and Expenditures.
- Fiscal Year 24/25 Budget by Fund.



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- Master Facility Plan (MFP).
- Monthly Analysis Report (unaudited).
- Certificate of Participation (COPS) – money borrowed to kick off the MFP.
- How ESSER funds were used.

Break at 12:15 p.m.

Resumed at 12:25 p.m.

ANNUAL REPORT:

- Report to the Board.
- AAC terms.
- Suggestions as to what could go into the report.
- Public comment that takes place at Sales Surtax Oversight Committee (SSOC) and the Audit Advisory Committee (AAC) meetings.
- The purpose of the SSOC and the AAC.
- The annual report is shared at a Board Workshop.
- Continued conversation on what information should go into the report for the Board.
- Recommendation to change the charter.
- Recommendations and status of the recommendations.
- Suggestions for changes to the report.
- Commendation for the work completed by Ashley Barr, Director.
- Hopes for the next committee members.
- Have a Joint Meeting once a year.

GOVERNANCE:

- The vacant positions.
- Districts and their election periods (odd districts run together and the even districts run together)
- Clarification about a quorum.
- Committee members remaining or being replaced.
- Onboarding being a part of the workshop.
- Meeting attendance policy of the SSOC.
- 4 quarterly meetings, anything extra, need to get people to commit.
- The committee is here to support the Board not the staff.
- Provide the committee members with an update regarding the Internal Board Auditor (IBA).

NEXT MEETING:

The next meeting is scheduled for January 16, 2024, at 11:00 a.m.



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ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 1:45 p.m.

Vote Results:

Motion: Paul Numbers

Second: Steve Apple

PASSED 3-0

Aye:

Paul Numbers

Steve Apple

Mark Sizemore

Nay:

None

GC