



Meeting Minutes Duval County Public Schools

January 16, 2025, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Tyler Guth, Melissa Hancock, Monique Thompson, Dr. Rafielle E. Usher, Duval County Public Schools Chair, Charlotte D. Joyce (ex officio non-voting member).

Board Members Present: Reginald Blount, Cindy Pearson, and Anthony Ricardo.

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 11:02 a.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Dr. Christopher Berner, Superintendent
- Michael Ramirez, Chief of Staff
- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Anthony Cobb, Executive Director, Financial and Business Services
- Ashley L. Barr, Director, Strategic Planning
- Matthew Sherman, Specialist, Internal Auditing
- Connie Ricks-Henley, Administrative Assistant to the Board

APPROVAL OF THE JANUARY 16, 2025, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the January 16, 2025, agenda as submitted on January 9, 2025.

Vote Results:

Motion: Monique Thompson

Second: Dr. Rafielle E. Usher

PASSED: 5-0

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **October 17, 2024, Audit Advisory Committee Meeting**

Motion: Monique Thompson



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Second: Dr. Rafielle E. Usher

PASSED: 5-0

NEW COMMITTEE MEMBER INTRODUCTIONS

Chair Mark Sizemore – representing District 2 – Board Member April A. Carney, welcomed the following new and existing Committee Members:

- Monique Thompson – representing District 4 – Board Member Darryl D. Willie
- Dr. Rafielle E. Usher – representing District 5 – Board Member Reginald Blount
- Tyler Guth – representing District 3 – Board Member Cindy Pearson
- Melissa Hancock – representing District 7 – Board Member Melody A. Bolduc
- Charlotte D. Joyce – Chairman – Duval County School Board – Ex-Officio – Non-Voting Member

NEW INTERNAL BOARD AUDITOR (IBA) INTRODUCTION

Chair Mark Sizemore introduced and welcomed the new Chief, Internal Board Auditor, Mr. Melvin Dodson.

2023 FULL-TIME EQUIVALENT (FTE), TEACHER CERTIFICATION, AND STUDENT TRANSPORTATION AUDIT

Mr. Dodson presented a PowerPoint presentation Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Auditor General (AG) Audit Fiscal Year ending June 30, 2023. Ronald Fagan, Chief Financial Officer and Dr. Christopher Bernier, Superintendent, joined in the discussion on the following:

- FEFP and FTE and the purpose of each was explained.
- FTE Student Reporting Audit Categories.
- Background of the AG FEFP-FTE – Duval Audits
- Prior year audit deductions not yet taken – FY 2016, 2018, 2020, 2023.
- FTE Deductions Benchmarked against comparable Districts
- AG Findings & IBA Insights
- An explanation of the potential deduction of funds and findings of the schools. The schools included Greenfield Elementary, First Coast High, and San Jose Cyber Charter. It was stated that San Jose Cyber Charter is no longer in business and therefore the district will be unable to re-coup the funding paid that did not qualify in the amount of \$375K. Management responses have been received.
- An explanation of the appeal process with the Florida Department of Education and the offset of possible deductions was given.
- Appeal process for the substitute teaching certification finding. Written responses were provided from the individual schools with corrective actions. Internal processes are now in place to correct this finding.
- The need for management oversight of the FTE program to ensure proper reporting of FTE's and that all funds due to the District are properly received. Concern was expressed over the cost of adding the position, however it was clarified the intent was for existing staff to oversee the FTE program.
- The need for a system to gather FTE information from the Focus System to ensure errors are caught and corrected. It was suggested to have current IT personnel develop a program to verify the information and produce an exception report, as well as other potential IT solutions were discussed.
- The need for proper training and documentation at the school level to close the gap of errors.
- Attendance training for school clerks.
- Ongoing training at schools to correctly report FTE's.



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PUBLIC COMMENTS

The following person spoke during Public Comments:

- Natalie Dreyer

FINANCE UPDATE – ESSER MONITORING:

Mr. Fagan presented a PowerPoint presentation Audit Advisory Committee Meeting Budget and Financial Update January 16, 2025, and joined in the discussion on the following:

- Coronavirus Response and Relief Supplemental Appropriations (CRRSA) for the Elementary and Secondary School Emergency Relief (ESSER) II Fund. Final Monitoring Report Summary: Duval County School District. All findings have been satisfied and there is no material impact to the district.
- CRRSA and Governor's Emergency Education Relief (GEER) II Fund. Final Monitoring Report Summary. All ESSER funding has now ended. All funds have been expended and filed. Charter schools did not spend their entire portion, and the district was able to recoup some of those funds - approximately \$5 million.
- Monthly Financial Analysis Report (unaudited) includes Cash and Investment Report for the Period Ending October 31, 2024.
- Income from Property Taxes.
- General Funds.
- Debt Services.
- Capital Funds.
- Food Services.
- Internal Services. Changes to the healthcare plan were explained. An explanation of the Print Shop and why it is located in the internal services/healthcare department. The funding of \$6 million came from General Funds. A request for a breakdown of the expenditures for internal services and healthcare was made. A request for information on the district's reinsurance and stop loss policies and when they were last renegotiated, who negotiated the policies and how they were paid was made. A recommendation to have that team provide a presentation on the plan and its components and projections at the next meeting.
- Budget Resolutions Summary.
- 1 Mill Referendum Funds.
- Sales Tax. Questions were raised regarding the possible decline in future sales tax due to the economy. It was stated that the projections were very conservative, and trending comparisons were as expected.
- Certificates of Participations (COPS).
- Master Facility Plan (MFP) project updates.
- A request for a copy of the 1 Mill funded project report to be distributed to new members. It was also requested to have an update or presentation on the vision of the projects and why.
- Career and Technical Education (CTE) information was distributed to the members in response to questions regarding what was available to assist students with entrepreneur opportunities.



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Recessed at 12:33PM

Reconvened at 12:42PM

2024 ANNUAL REPORT

Chair Sizemore and Ashley Barr, Director of Strategic Planning presented the Draft 2024 Annual Report and joined in the discussion on the following:

- History and work of the AAC was given.
- Responsibilities of the AAC.
- 1-Mill Plan Funding Oversight.
- Committee Reflections and Recommendations.
- Appreciation was expressed to Ashley Barr for her work on this team from prior Chair Paul Numbers.

2025 UPCOMING MEETING DATES

Chair Sizemore advised the committee of previous meeting dates/times. He also advised of the onboarding meeting that will be needed for new members. It was requested to move the meetings from lunchtime hours to either morning or afternoons. The following meetings were scheduled:

- February 20, 2025 – 2:30pm – 4:30pm
- April 17, 2025 – 2:30pm – 4:30pm
- June 26, 2025 – 1:30pm – 4:30pm
- August 21, 2025 – 1:30pm – 4:30pm
- October 16, 2025 – 2:30pm – 4:30pm
- December 18, 2025 – 2:30 – 4:30pm

GOVERNANCE

Board Chairman Charlotte D. Joyce joined in the following discussion:

- Open Government Overview – no discussion or communication, including emails between committee members is allowed. All communication should go through Mr. Dodson or their Board Member. All communication including text messaging is subject to public records.
- Overview of school finances.
- The process for distributing the bring back items was explained, and all Board Members will be copied on the emails.
- Elected positions of the AAC and position of Vice-Chair will need to be elected in the February 2025 meeting.
- Appreciation was expressed to AAC members for their commitment and work on the committee.
- Appreciation was expressed to Mr. Paul Numbers for his previous work and leadership of the committee.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 1:12 p.m.



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Vote Results:

Motion: Monique Thompson

Second: Dr. Rafielle E. Usher

PASSED 5-0

CRH