



Meeting Minutes Duval County Public Schools

February 20, 2025, Audit Advisory Committee Meeting

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

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

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 2:32 p.m.

WELCOME AND INTRODUCTIONS

Staff members who were also present:

- Michael Ramirez, Chief of Staff
- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Cami Sams, Executive Director, Policy & Compliance
- Chelsey Bailey-Washington, Specialist, Internal Auditing
- Ruth Fulgham, Specialist, Internal Auditing
- Sylvia Pickett, Specialist, Internal Auditing
- Matthew Sherman, Specialist, Internal Auditing
- Connie Ricks-Henley, Administrative Assistant to the Board

APPROVAL OF THE FEBRUARY 20, 2025, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the February 20, 2025, agenda as submitted on February 13, 2025.

Vote Results:

Motion: Monique Thompson

Second: Melissa Hancock

PASSED: 7-0

Mark Sizemore
Richard Capon
Tyler Guth
Melissa Hancock
Jack Meeks
Monique Thompson



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Dr. Rafielle E. Usher

OFFICER ELECTION (VICE-CHAIR)

Chair Sizemore gave a brief overview of the Vice-Chair position and opened nominations. The following nomination was made:

Dr. Rafielle E. Usher, nominated by Monique Thompson.

No other nominations were made and by unanimous vote, Dr. Rafielle Usher accepted the Vice-Chair position. Appreciation and congratulations were expressed to Dr. Usher.

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **January 16, 2025, Audit Advisory Committee Meeting**

Vote Results:

Motion: Monique Thompson

Second: Melissa Hancock

PASSED: 7-0

Mark Sizemore
Dr. Rafielle E. Usher
Richard Capon
Tyler Guth
Melissa Hancock
Jack Meeks
Monique Thompson

NEW COMMITTEE MEMBER INTRODUCTIONS

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

- Richard Capon – representing District 1 – Board Member Anthony Ricardo
- Tyler Guth – representing District 3 – Board Member Cynthia Pearson
- Monique Thompson – representing District 4 – Board Member Darryl D. Willie
- Dr. Rafielle E. Usher – representing District 5 – Board Member Reginald Blount
- Jack Meeks – representing District 6 – Board Chairman, Charlotte D. Joyce
- Melissa Hancock – representing District 7 – Board Member Melody A. Bolduc
- Charlotte D. Joyce – Chairman – Duval County School Board – Ex-Officio – Non-Voting Member



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PUBLIC COMMENT:

There were no Public Comments.

NEW MEMBER ON-BOARDING

Cami Sams, Executive Director, Policy & Compliance presented a PowerPoint presentation, Open Government Overview and joined in the discussion on the following:

- Scope of the Sunshine Law.
- Penalties.
- Public Record Laws.
- Additional contact resources.
- Advised not to “respond all” to emails.
- Appreciation was expressed for the presentation.

GOVERNMENT ACCOUNTING & BUDGET OVERVIEW

Ronald Fagan, Chief Executive Officer, presented a PowerPoint presentation Budget and Financial Update, February 20, 2025. He and Michael Ramirez, Chief of Staff, joined in the discussion on the following:

- 2025-2026 Budget Timeline Overview.
- Budget Summary.
- Overview of Major Funds.
- General Funds (includes the 1-Mill).
- Special Revenue (Federal Funding).
- Food Services.
- Debt Services.
- Capital Outlay & Projects (includes Sales Tax).
- Internal Services.
- Financial Trend – General Fund. Previous years, 2024-2025, 2025-2026 Projections. All budgets are under review as well as contracts, purchase orders and out-of-country travel.
- Governor’s 2025-26 Budget Summary and Sources.
- Full Time Equivalent (FTE) numbers.
- Family Empowerment Scholarships.

AUDIT COMMUNICATION & REPORTING

Melvin Dodson, Chief Internal Board Auditor, presented a PowerPoint presentation Internal Board Audit & Internal Audit and joined in the discussion on the following:

- Projects Closing Out FY ending 2025.
- IBA Audit Bridge Plan FY ending 2025.
- Makeup, direction of the internal board auditor and internal auditor’s department.

2025 UPCOMING MEETING DATES

Chair Sizemore advised the committee of a scheduling conflict for the June 26, 2025, meeting. The meeting was unanimously agreed to be held on Monday, June 23, 2025, at 8:30a.m.

GOVERNANCE

Board Chairman Charlotte D. Joyce, and Mr. Ramirez joined in the following discussion:



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- Consolidation of the Internal Auditor's and the Internal Board Auditor's page on the district website.
- Previous request for every transaction in purchased services for 2017-2018, 2021-2022, 2023-2024.
- SAP access for Board Members. Mr. Poole will determine if these records are publicly accessible.
- Appreciation was expressed to Mr. Fagan for providing the assistance and services to the district since his arrival. The improvement in communication with the committee is well recognized and appreciated.
- Appreciation expressed to the committee and the invaluable information provided to the Board.
- Recycling and phone bill items for possible audit.
- A request for Actuarial report FY 2023 and FY 2024.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 4:22 p.m.

Vote Results:

Motion: Monique Thompson

Second: Melissa Hancock

PASSED: 7-0

Mark Sizemore
Dr. Rafielle E. Usher
Richard Capon
Tyler Guth
Melissa Hancock
Jack Meeks
Monique Thompson

CR