



Meeting Minutes Duval County Public Schools

June 23, 2025, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Tyler Guth, Jack Meeks

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

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 8:42 a.m.

Due to not having quorum, no voting took place during the meeting.

Staff members who were also present:

- Dr. Christopher Bernier, Superintendent
- Michael Ramirez, Chief of Staff
- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Jacqueline Watkins, Chief of Human Resource
- Dr. Tameiko Grant, Executive Director of Professional Standards/ADA/Title IX
- David Farcas, Supervisor Professional Standards
- Gail Collins, Administrative Assistant to the Board

APPROVAL OF THE APRIL 17, 2025, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the June 23, 2025, agenda as submitted on June 12, 2025.

Vote Results:

Motion:

Second:

PASSED:

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- April 17, 2025, Audit Advisory Committee Meeting
- June 23, 2025, Audit Advisory Committee Meeting



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Vote Results:

Motion:

Second:

PASSED:

PUBLIC COMMENT:

There were no public comments.

FINANCIAL UPDATE

Ronald Fagan, Chief Financial Officer (CFO), provided an update on the budget and finances of the district.

Discussion involved:

- 25/26 Final Budget Conference: The impact on Duval County Public Schools (DCPS), and the final conference budget.
- Analysis of Florida Education Finance program calculation.
- Discretionary funding.
- Restricted funding – comes from the state level.
- Only have the 3rd calculation. No information when the state will issue the 4th calculation, so there is no idea what the impact will be on next year's budget.
- No information regarding the impact of charter schools.
- Family Empowerment Scholarships.
- An explanation of why the 4th calculation may not have been received was provided.
- 25/26 Trim Calendar: explanation of the process was explained, and dates for the approvals were provided.
- The budget for the One-Mill Referendum was explained.
- One-Mill is treated as a restricted fund but is part of the funds.
- The monthly financial analysis report (unaudited).
- General fund for this year.
- Cost cutting measures cause the general fund to be high.
- Internal plan to track cost-cutting.
- 11% - 15% in each department.
- Money provided to kindergarten to meet the class-size requirement. There is still a need for teachers.
- Reduced transportation.
- Florida Retirement System (FRS) had a 0.4% increase.

BRING BACKS

Ronald Fagan, Chief Financial Officer (CFO)

There was no discussion.

AUDIT COMMUNICATION & REPORTING

Melvin Dodson, Chief Internal Board Auditor, presented a PowerPoint presentation Internal Board Audit & Internal Audit (IA).



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Discussion involved:

- Audit Bridge Plan fiscal year (FY) ending 2025.
- Waiting for management action plans from various departments.
- Over \$330,000 duplications in payments to the Office of General Counsel were discovered.
- Full-Time Equivalent (FTE) review identified \$1,200,000 increase revenue opportunity.
- Cabinet will be talking about procedures regarding FTE.
- The opportunity to improve FTE reporting through automation and Artificial Intelligence (AI).
- The process the district goes through regarding student count at the beginning of the school year.
- FTE – the number of students present the first 10-days.
- Errors in the system.
- Correction window after FTE is received.
- Need to build systems to prevent from leaving money on the table.
- A request was made to have some of the former FTE reviewed again due to having solid documentation.
- Data entry is being put into the same system – FOCUS.
- A process and training to be used during the summer that makes the September process easier.
- Find a way to have FOCUS to stop the process if information is entered incorrectly.
- Skill versus will.
- An outside program is causing problems.
- An outside tool is needed to crawl across FOCUS.
- Complication of the FTE formula and the errors that are created.
- The district no longer has access to the list of students receiving the Family Empowerment Scholarship.
- Observation risk ratings and tracking.
- Definitions provided for the risk ratings for audit observations.
- An explanation was provided for the initial audit plan FY ending 2026.
- The one-mill will be added because there is no review.
- Use of the Strategic Objectives that the Board landed on and applied them to the audits.
- Tips regarding fraud communicated to the Internal Board Auditor (IBA) from the Office of Professional Standards.
- Settlements are increasing.
- Insurance buyer.

PROFESSIONAL STANDARDS – GUARDIAN IMPLEMENTATION UPDATE

Jacqueline Watkins, Chief of Human Resource introduced Dr. Tameiko Grant, Executive Director of Professional Standards/ADA/Title IX, who presented a PowerPoint presentation: Guardian: A New Era of Case Management for DCPS.

Discussion involved:

- A brief explanation of the duties of the department.
- The employee misconduct system kicked off June 16, 2025.
- The goals for today's presentation.



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- The structure of the department was shared.
- Investigative positions are fully staffed and maintained at present.
- How the district got where it is.
- Online reporting system created by the district.
- Explanation on how the district came to use the Guardian System.
- Current system versus the Guardian System.
- Guardian case management timeline was shared.
- Guardian provided a template, and the district had to build the system.
- Administrators and school-based administrators will be using the system.
- Concerns during the implementation.
- Case management workflow.
- Implementation of long-term processes.
- No cases at present to go into the Guardian.
- Historical data will be added to the Guardian.
- Employees will have different access levels.
- Number of cases opened.
- If cases increase, it could be due to the training.
- Public records request.

GOVERNANCE

Mr. Meeks suggested creating a subcommittee regarding formalized process to handle the requests made by the committee members. Chairman Sizemore mentioned it could be an agenda item for the next meeting.

Mr. Guth requested a refresher on using DCPS email.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 10:30 a.m.

Vote Results:

Motion:

Second:

PASSED:

The committee members who were present unanimously agreed to adjourn the meeting.

GC