



Meeting Minutes Duval County Public Schools

August 21, 2025, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Tyler Guth, Jack Meeks, Melissa Hancock, Monique Thompson, Vice-Chairman Dr. Rafielle E. Usher, School Board Chairman Charlotte D. Joyce (Ex-Officio Non-Voting Member). Monique Thompson departed at 3:32 p.m.

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

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 1:33 p.m.

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

Staff members who were also present:

- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Gail Collins, Administrative Assistant to the Board

APPROVAL OF THE AUGUST 21, 2025, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the August 21, 2025, agenda as submitted on August 13, 2025.

Vote Results:

Motion: John Meeks

Second: Tyler Guth

No discussion.

PASSED: 6-0

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: Tyler Guth

Second: John Meeks

PASSED: 6-0

PUBLIC COMMENT:

There were no public comments.

FINANCIAL UPDATE

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

Discussion involved:

- Update on All District funds as of May 31, 2025.
- Update on 25-26 Budget – All District Funds.
- General Fund Financial Overview
- 24-215 4th Florida Education Finance Program (FEFP) Calculation is pending receipt from the Florida Department of Education (FLDOE).
- Review of the Tentative Budget Executive Summary.
- Update on 25-26 1-Mill Budget.
- Review of May 31, 2025, Financial Statements.
- Review the Financial Highlights Compared to Prior Year.
- Shared that the Auditor General (AG) is in the final throws of the Operational Audit. Will provide the committee with a copy of the report when it comes out.
- A Financial Audit will be conducted afterwards, with information coming out around December to January depending on the workload in Tallahassee.
- End of the food service contract – (Bring back).

AUDIT COMMUNICATION & REPORTING

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

Discussion involved:

- An explanation regarding the Accounts Payable & Credit Memo Review was provided.
 - Duplicated payments by the Office of General Counsel (OGC), that affected the Board and Risk Management Dept.
- An explanation of the Full-Time Equivalent (FTE) Survey 3 Limited Review was provided.
 - Review conducted on Exceptional Student Education (ESE) and English for Speakers of Other Languages (ESOL).
 - The electronic system used for ESE should be able to provide a report.
 - How services are billed and paid for.
 - The new position that is being created: FTE Supervisor.
- Prior-Year Audits Completed in Fiscal Year (FY) 2025-2026.
- Annual Audit Plan Methodology.



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- Proposed Audit Plan 2025-2026.
 - Level Soft Type 2 Reporting – IT (Bring back.)
- The Accounts Payable process.
- Explanation about Risk Rankings.

BRING BACKS

There was no discussion.

GOVERNANCE

Dr. Usher shared information regarding the financials he received from 2019 – 2024, and what he found While reviewing the information. He requested Mr. Dodson to provide the information with the other Committee members.

Mr. Meeks spoke about transactions involved in the sale and the purchase of a new administration building.

Reminder about the next AAC meeting being held on October 16, 2025, at 1:30 p.m.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee moved to adjourn the meeting at 3:34 p.m.

Vote Results:

Motion: Jack Meeks

Second: Tyler Guth

PASSED:

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

GC