



Meeting Minutes Duval County Public Schools

October 16, 2025, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Vice-Chairman Dr. Rafielle E. Usher, Richard Capon, Tyler Guth, Melissa Hancock, Jack Meeks, Vice-Chairman April A. Carney substituted for School Board Chairman Charlotte D. Joyce (Ex-Officio Non-Voting Member).

Monique Thompson and School Board School Chairman Charlotte D. Joyce (Ex-Officio Non-Voting Member) were not present. School Board Vice-Chairman April A. Carney departed at 2:59 p.m.

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

Call Meeting to Order

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

Staff members who were also present:

- Melvin Dodson, Chief, Internal Board Auditor
- Corey Wright, Chief Officer, Accountability and Assessment
- Gail Collins, Administrative Assistant to the Board
- Matthew Sherman, Internal Auditor

APPROVAL OF THE AUGUST 21, 2025, AGENDA

Motion:

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

Vote Results:

Motion: John Meeks

Second: Tyler Guth

No discussion.

PASSED: 6-0

Mark Sizemore

Dr. Rafielle E. Usher

Richard Capon

Tyler Guth

Melissa Hancock

Jack Meeks

APPROVAL OF MINUTES:



Meeting Minutes

Duval County Public Schools

Motion:

That the Audit Advisory Committee approve the following minutes:

- **August 21, 2025, Audit Advisory Committee Meeting**

Vote Results:

Motion: John Meeks

Second: Tyler Guth

No discussion.

PASSED: 6-0

Mark Sizemore

Dr. Rafielle E. Usher

Richard Capon

Tyler Guth

Melissa Hancock

Jack Meeks

PUBLIC COMMENT:

There was one member of the public who spoke. He was given three minutes to speak.

PURCHASING & SALE OF DISTRICT BUILDING

Jack Meeks, AAC member, shared information he received about the purchasing and sale of the district building.

- Had discussions with Chairman Joyce.
- His impression is that the School Board wants the AAC involved in the process.
- Had discussions with Mr. Dan O'Berski, Partner/Managing Broker, Trinity Commercial Group, who provided him with the charts that were shared with the Board.
- Mr. O'Berski is going to continue working on trying to improve the deal with the Southside building.
- Request for the AAC to receive copies of any other offers that come in.
- Request for the AAC to receive a copy of the agreement with Trinity Commercial Group and any updates.

Discussion involved:

- Chairman Sizemore stated that it is up to the Board to decide how they want to use the AAC, and then they would know what information needs to be requested.
- AAC Member Mr. Meeks shared that based on previous conversations, it is his understanding that this is what the Board wants. He inquired how the statement could be verified.
- Mr. Meeks requested clarification from Board Members as to their involvement with the sale/purchase of the district administration building.
- Mr. Dodson suggested the AAC form a committee around this topic.



Meeting Minutes Duval County Public Schools

- Corey Wright, Chief of Accountability and Assessment shared that conversation on the sale of the building would be taking place on Tuesday, October 21, 2025. He mentioned that there could be conversation on how the Board could act regarding the AAC in regard to this issue.
- Vice-Chair Carney shared that Chairman Joyce did mention at the last meeting about bringing the information to the AAC.

Vice-Chair Dr. Usher motioned to recess for a personal inquiry. AAC Member Mr. Capone seconded. The committee members unanimously agreed.

Recessed at 1:51 p.m.
Reconvened at 1:52 p.m.

AUDIT COMMUNICATION & REPORTING

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

- Reviewed the One Mill Audit Objectives – Audit Program (APG)
- Members of the AAC were invited to assist in creating the final audit program.
- The audit plan starts in November.
- Reviewed the Annual Audit Plan FY 2026 Status Update.
- Accounts Payable received the first reimbursement from the Office of General Counsel due to duplicate payments. This was the Board's portion, still waiting on the Risk Management portion.
- Provided a brief review of the audits from each department.
- There are two open investigations on the fraud side. The process was briefly explained.
- The investigations are in progress and have nothing to do with any of the topics discussed in AAC.
- The plan is part of the agenda item to be voted on by the Board at the November Regular Board meeting.
- Reviewed the Construction Manager Billing Verification.
- Scope of the review.
- Pay apps – request for payment.
- Items not looked at.
- Explanation of how change orders are decreasing in price, which is helping the district to save money.
- District purchased some of the materials due to not paying sales tax.
- Kahua – construction management application.
- Inquiry about expertise to see if at a minimum the appropriate approvals were obtained regarding change orders.
- Brief explanation about Operations requesting an audit.
- Having the guaranteed maximum price (GMP), protects the district.
- Impressed with the billing verification procedures.
- Review the 25-26 Management Action Plans (MAPS) by Status.
- Will report out quarterly to the AAC and Board.
- Reviewed the 25-26 high risks MAPS by status.



Meeting Minutes Duval County Public Schools

- A brief explanation of an example of credit memos that were improperly recorded creating a debit balance was shared.

BRING BACKS

There was no discussion.

GOVERNANCE

Chairman Sizemore reviewed of the Potential Dates for Future AAC Meetings.

February 19, 2026

~~April 16, 2026~~

New date: April 23, 2026

~~June 18, 2026~~

New date: June 25, 2026

August 20, 2026

~~October 15, 2026~~

New date: October 22, 2026

December 17, 2026

- Dr. Usher wanted to ensure that all the AAC Members and the Board Members had received the email(s) pertaining to missing receipts. There was discussion pertaining to the receipts, invoices, and approvals.
- Mr. Dodson shared that Mr. Fagan had provided the requested documents. He recommended that there should be a meeting with Dr. Usher, Mr. Fagan, and staff. Mr. Dodson also provided additional information pertaining to the documentation.
- Conversation about the documents received via email continued.
- Dr. Usher may have had technical difficulties, so he had not received some of the earlier emails.
- Suggestion was made about creating a subcommittee to discuss the information.
- Continued conversation about the documents took place.
- Establish a date and time for the subcommittee meeting.
- Ongoing conversation regarding the documents.
- A request was made for Mr. Dodson to re-send the emails with attachments to Dr. Usher.
- A request was made about possibly getting a copy of the Auditor General's disbursement testing information.
- Explanation about why there is no response provided during public comment was provided.
- Inquiry made of the attending Board Members on the Sale/Purchase of the administration building.
- Mr. Wright briefly shared information on the topics to be discussed at the upcoming Board meetings.
- Inquiry was made about receipt of the calc for FTE.

Adjournment

ADJOURNMENT

Motion:



Meeting Minutes Duval County Public Schools

That the Audit Advisory Committee moved to adjourn the meeting at 3:10 p.m.

Vote Results:

Motion: Jack Meeks

Second: Tyler Guth

PASSED:

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

GC