



Meeting Minutes Duval County Public Schools

December 18, 2025, Audit Advisory Committee Meeting

Committee Members Present: Chair Mark Sizemore, Tyler Guth, Melissa Hancock, Monique Thompson, School Board Chairman Charlotte D. Joyce (Ex-Officio Non-Voting Member).

Vice-Chairman Dr. Rafielle E. Usher, Richard Capon, and Jack Meeks were not present.

Board Members Present: Cindy Pearson and Anthony Ricardo.

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 1:38 p.m.

Staff members who were also present:

- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Jackson Short, Chief, Duval County School Police
- Alex Marx, Executive Director of Human Resource
- Dr. Tameiko Grant, Executive Director, Professional Standards, ADA & Title IX
- David Farcas, Supervisor, Professional Standards
- Dr. Christopher Bernier, Superintendent of Schools
- Michael Ramirez, Chief of Staff
- Gail Collins, Executive Assistant to the Board

APPROVAL OF THE DECEMBER 18, 2025, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the December 18, 2025, agenda as submitted on December 12, 2025.

Vote Results:

Motion: Tyler Guth

Second: Melissa Hancock

No discussion.

PASSED: 4-0

Aye:

Mark Sizemore

Tyler Guth

Monique Thompson



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Melissa Hancock

Nay:

None.

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- October 16, 2025, Audit Advisory Committee Meeting

Vote Results:

Motion: Monique Thompson

Second: Tyler Guth

No discussion.

PASSED: 4-0

Aye:

Mark Sizemore

Tyler Guth

Monique Thompson

Melissa Hancock

Nay:

None.

PUBLIC COMMENT:

None.

FINANCE BUDGET UPDATE

Ronald Fagan, Chief Financial Officer, presented a PowerPoint Presentation to share information on the Strategic Plan Update: Operational Efficiency and Financial Responsibility. Explanation and discussion involved:

- An explanation of the Key Performance Indicator (KPI) – Meet or exceed the ending fund balance reserve of 13% for the assigned and unassigned general fund in 2025 to 8% by Jul 2029.
- Elementary and Secondary School Emergency Relief Fund (ESSER) was coming to an end but was extended.
- 24/25 was the first school year without ESSER. Over 500 positions were cut (not people).
- There was a hiring freeze. School-based positions, people were hired, district-based, you had to fight to hire someone.



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- A request for a one-page document of the positions that were funded through ESSER that were cut (bring back) – Ron.
- Adjusted Ending Assigned and Unassigned Fund Balance.
- 2024/25 Ending Fund Balance.
- 2025/26 Budget and the Fund Balance.
- The balance for the next five years is between 8% and 10%, which keeps the district in compliance with the state and makes the bond holder happy.
- Charter schools.
- 24/25 Final calculation was received on November 5th, with an increase of \$1.1 million dollars for 24/25 school year, and an explanation that the district was also owed \$2.3 million dollars for 25/26 and being paid now.
- KPI – Maintain investment grade bond rating with a stable outlook in 2026 and thereafter.
- A brief explanation on the district's history for Earned Full-time Student Full-Time Equivalent (FTE).
- Family Empowerment Scholarships.

AUDITOR GENERAL REPORT OVERVIEW

Melvin Dodson, Chief Internal Board Auditor, presented a PowerPoint Presentation sharing results from the State of Florida Auditor General along with Dr. Bernier, Chief Short, and Mr. Ramirez.

Mr. Dodson stated that the Auditor General comes every three years to complete an operational and financial audit. The financial audit is taking place at present, and this report is on the operational audit, which there are twelve findings:

- Finding 1 – School Safety – Safe-School Officer Services:
 - Record keeping needs working on.
 - Working on tightening up the process.
 - A daily log will be provided to show that an officer is at the school every day.
- Finding 2 – Threat Management Teams:
 - Not all school-based threat management teams could supply proof of training for their members.
 - Used to be one person who handled everything, now there is a team of six handling the process.
 - The tracking process is done by humans and electronics.
 - The state has moved to a new system, so there is a lot of double duty taking place at present. Next year things will be different.
 - Will be tracking internally and reporting back in February.
- Finding 3 – Employee Misconduct Filings:
 - The Guardian Case System.
 - What is legally sufficient has caused confusion around the state.
 - All cases will be pushed to the state.
 - Abuse of a child is reported to the Department of Children and Family (DCF).
- Finding 4 – Alleged Misconduct Investigation Records and Reporting:
 - The district did not report for the disqualification list in a timely manner.



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- The cases would be reported in Guardian. The state has a database that cases are uploaded for their disqualification list.
 - There is a discrepancy with a form that the Florida Department of Education (FDOE) wants the district to use that is not caught up with the statutes.
 - The FDOE Disqualification List for sexual misconduct was created after 2022.
- Finding 5 – Ethical Conduct Training:
 - District employees did not complete the required training in a timely manner.
 - Professional Ethical Training Round-up after the holiday for those who have not completed their training.
 - After completing the training, the certificate must be uploaded into another system to complete the process.
 - Training is required at both the state and federal level.
 - Completion of Code of Ethics training at present is currently at 88%. Will be looking into adding consequences to those who do not complete in the future.
- Finding 6 – Financial Transparency:
 - Corrected in June 2025
- Finding 7 – Vendor Information Changes:
 - Shared information about spoof email and fraudster situations.
- Finding 8 – Monitoring Construction Pay Request:
 - Document requirements, identifying subcontractors to be awarded, general contractors will be required to provide reports to justify the differences between the construction management entity's general maximum price contract and the individual subcontractor bids.
 - Pay better attention to the subcontract per the Auditor General.
- Finding 9 – CME Subcontractor Selections and Contracting:
 - Award documentation, oversight, compliance verification, buyout change documentation and approval and buyout log requirements.
- Finding 10 – General Conditions Costs:
 - Early establishment of fees and general conditions will be set.
 - Differentiation of Lump-Sum vs Reimbursable costs.
 - External Audit and Benchmarking.
- Finding 11 – Floor Plans:
 - Establish a standard operating procedure detailing steps and responsibilities for submitting floor plans to law enforcement agencies and fire departments to be in compliance with State law.
 - Annual verification prior to first day of school.
 - A designated responsible staff member will coordinate submissions and provide annual training to ensure awareness and adherence to statutory requirements.
- Finding 12 – Annual Facilities Inspections:
 - Reported to the Board last year for the first time.
 - Facilities Reports: Occupant, Maintenance, and Construction columns.

IBA & IA STATUS UPDATE

Mr. Dodson. presented a PowerPoint Presentation to provide updated information on the following:

- Annual Audit Plan FY 25/26 for each department that is being audited.



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- Direct pay vendors are higher risk vendors because they do not go through the purchase order (PO) process.
- Waiting on Management Action Plans (MAP) from a few departments. There was no set timeframe given for providing the information.
- Internal accounts of schools are audited annually. Some processes in schools were done incorrectly.
- Internal Accounts were audited annually for the last 3 years by an outside agency but are now being done internally.
- A brief explanation on how to keep the district on task regarding audits.
- Department Administrative Update.

BRING BACKS

There was no discussion.

GOVERNANCE

Chairman Sizemore

- Fundraisers, cash collected by the school, and donations – Mr. Fagan and Dr. Bernier.
- Review of Bring Backs for the next meeting – Positions that were covered by ESSER – Mr. Fagan will provide.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee move to adjourn the meeting at 3:40 p.m.

Vote Results:

Motion: Monique Thompson

Second: Tyler Guth

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

GC