



Meeting Minutes Duval County Public Schools

April 23, 2026, Audit Advisory Committee Meeting

Committee Members Present: Jack Meeks, Monique Thompson, Vice-Chairman Dr. Rafielle E. Usher.

Committee Members not present: Chairman Mark Sizemore, Richard Capon, Melissa Hancock, Tyler Guth, and School Board Chairman, Charlotte D. Joyce.

Board Members Present: Melody A. Bolduc (filled in for Chairman Charlotte D. Joyce), Cindy Pearson, Anthony Ricardo, and Reginald Blount.

Call Meeting to Order

Vice-Chairman Rafielle E. Usher called the meeting to order at 1:38 p.m.

Due to the fact that there was not a quorum, there was no voting during the meeting. The committee members in attendance were only able to have a discussion session.

Staff members who were also present:

- Melvin Dodson, Chief, Internal Board Auditor
- Ronald Fagan, Chief Financial Officer
- Dr. Christopher Bernier, Superintendent
- Michael Ramirez, Chief of Staff
- Gail Collins, Executive Administrative Assistant to the School Board

APPROVAL OF THE APRIL 23, 2026 AGENDA

There was no approval of agenda due to not having a quorum.

APPROVAL OF MINUTES

There was no approval of minutes due to not having a quorum.



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PUBLIC COMMENTS

None.

SUB-COMMITTEE MEETING RESULTS

Mr. Dodson set up the way for Mr. Meeks to share information from the Audit Advisory Sub Committee Meeting.

Mr. Meeks provided a brief summary of the sub-committee meeting that was held on April 6, 2026:

- Internal accounts.
- Future discussion on whether to have external auditors to perform the audit for fiscal year ending September 30, 2027, and if the internal auditors should complete an audit of the internal accounts.
- It was agreed that for 2025-2026, the external auditor Forvis Mazers, formerly MSL, would perform the audit of internal accounts, unless after the CFO and IBA have discussions with the Auditor General it is agreed that Internal Audit could perform the audit of internal accounts. The Board would need to approve the action if Forvis Mazers audits internal accounts.

FINANCE BUDGET UPDATE

Mr. Fagan used a PowerPoint presentation to review the following information and discussion involved:

- District Financials – January 31, 2026.
- Audited Financials for 2024 – 2025 – Issued.
- Executive Summary – 24-25 Annual Audited Financial Statements.
- General Fund Trend Analysis – General Fund Financial Overview.
- Examples of transfers.
- Controlling expenditures.
- Fund balance trend summer from fiscal year 2019 through 2025.
- Unassigned Fund Balance.
- The transfer of funds from the Federal Elementary and Secondary School Emergency Relief Fund (ESSER) at the time contributed to the increase. There are no more Federal ESSER funds available.
- The district's reserve is 5%.
- Dr. Bernier provided an explanation about ESSER.
- Audited Financials – a material weakness was mentioned in the Auditor General's (AG) report regarding the audit of internal accounts by Internal Audit.



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- Mr. Dodson and Mr. Meeks provided an explanation regarding the material weakness that the AG had mentioned.
- Mr. Dodson had been communicating with Forvis Mazer regarding the audit work.
- The Jacksonville AG requested an opinion from the Internal Auditor; however, Mr. Dodson was not in agreement because Internal Audit is not authorized to issue an opinion, and IA does not meet the independence in appearance rule per IIA and GAGAS standards.
- It was suggested that a conversation be had with the AG and the external auditors to come up with procedures that could be agreed on.
- There is no Memorandum of Understanding (MOU) with the Inspector General.
- There was much discussion on getting the committee together for the purpose of voting on a decision regarding the completion of the audits.

Recess at 2:28 p.m.

Reconvened at 2:44 p.m.

Mr. Fagan continued with his review:

- The House and Senate Florida Education Finance Program (FEFP) Budgets – No Change.
- The district will not be receiving financial information until May.
- There is no information on the 4th calc.

IBA & IA STATUS UPDATE

Mr. Dodson used a PowerPoint presentation to review the following information and discussion involved:

- Audits that are completed, in progress, and almost completed.
- Reviewed the Management Action Plan (MAP) tracking sheet – FY 2026 – Q1 – MAPS by Status.
- Reviewed the FY2026 – Q3 – MAPS by Status.
- High Risk MAPS
- State of Florida Auditor General (AG) – Operational Audit – November 2025 – MAPS by Status.
- Timing on retesting (Follow-up in the next year on high risk) – evidence is provided prior to that.
- Longevity of the process. Is it working. Retesting will be done in a year.
- One-Mill Revenue – Distribution Review.
- Annual Audit of Internal Accounts.
- MAPS.



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- A request for an organizational chart in order to see who reports to whom. (Bring back – Jack Meeks)
- Dr. Bernier provided an explanation on various positions.
- Dr. Bernier spoke about repeated findings.
- Training is provided annually to principals and bookkeepers on bank reconciliations.

GOVERNANCE

None.

BRING BACK DISCUSSIONS

- Dr. Usher wants to be involved in the process at a micro-level regarding the audit that Mr. Dodson will be conducting. Dr. Usher shared his reason for wanting to be involved.
- A request was made for Mr. Fagan to make sure the committee members have the numbers for presentations in advance.
- Buying and selling another building. How the district got into the situation they are in. (Ongoing bring back)
- Brief explanation on how the district got into the situation regarding the buying and selling of the administration building and Prominence Park.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Subcommittee adjourned the meeting at 4:03 p.m.

GC

Minutes approved 06/25/2026.