



Meeting Minutes Duval County Public Schools

February 19, 2026, Audit Advisory Committee Meeting

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

Board Members Present: None.

Call Meeting to Order

Chair Mr. Mark Sizemore called the meeting to order at 1:32 p.m.

Staff members who were also present:

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

APPROVAL OF THE FEBRUARY 19, 2026, AGENDA

Motion:

That the Audit Advisory Committee (AAC) approve the February 19, 2026, agenda as submitted on February 12, 2026.

Vote Results:

Motion: Jack Meeks

Second: Tyler Guth

No discussion.

PASSED: 6-0

Aye:

Mark Sizemore

Tyler Guth

Monique Thompson

Melissa Hancock

Dr. Rafielle Usher



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Richard Capon

Nay:

None.

APPROVAL OF MINUTES:

Motion:

That the Audit Advisory Committee approve the following minutes:

- **December 18, 2025, Audit Advisory Committee Meeting**

Vote Results:

Motion: Tyler Guth

Second: Monique Thompson

No discussion.

PASSED: 6-0

Aye:

Mark Sizemore

Tyler Guth

Monique Thompson

Melissa Hancock

Dr. Rafielle Usher

Richard Capon

Nay:

None.

PUBLIC COMMENT:

None.

ONE-MILL DISCUSSION

School Board Chairman Charlotte D. Joyce (Ex-Officio Non-Voting Member) explained the purpose of having the One-Mill on the agenda. Dr. Christopher Bernier, Superintendent of Schools and Arwen Fitzgerald, Chief of Communications, joined in the discussion on the following:

- Audit Advisory Committee (AAC) manages the One-Mill therefore the purpose of this item on the agenda was to update the committee regarding the One Mill.
- Duval County Public Schools (DCPS) Millage Renewal Campaign Timeline.



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- Board Bring Backs – Millage Referendum – questions from the Board Members and responses that were provided.
- The Board will be voting on the Resolution to go to the City Council in March.
- Dr. Bernier provided additional information regarding the One-Mill.
- Ms. Fitzgerald reviewed the Timeline and what is to be expected.
- Definition of a Ministerial Vote – present to the City Council for their endorsement, however, their approval is not required for the Referendum to get on the ballot.
- Potential growth and potential loss. A request cannot be made above the one-mill.
- Salaries, arts, and sports.
- Projects that have been completed with Half-Penny Sales Surtax.
- No partnership with Jacksonville Sheriff's Office (JSO) for School Resource Officers.
- Dr. Bernier's one-on-one discussions with the Board Members regarding the Millage Referendum.
- Being prepared if the millage does not pass.
- A summary was shared about the Board Members discussion from February 17th, Board Workshop regarding the Referendum.
- School Resource Officer pay.
- Stipend for Certified Police Officer.

FINANCE BUDGET UPDATE

Ronald Fagan, Chief Financial Officer, presented a PowerPoint Presentation to share information on bring backs and other information. Explanation and discussion involved:

- A review of the Bring Back request – Impact of the End of Elementary and Secondary School Emergency Relief (ESSER) on the & 2024 – 25 Budget.
 - Positions.
 - Division Non-Personnel Budget Reductions.
- A review of the Bring Back request – Historical Family Empowerment Scholarships Full-Time Equivalent (FTE).
- Students who never attended DCPS receive FTE vs students who started out in DCPS – **new bring back** – Ms. Hancock.
- List of students who have applied for the scholarship sent by the Department of Education for comparison with active students in DCPS.
- There are limited funds in education for K-12 in Florida.
- Suggested that the AAC members read the Auditor General's (AG) opinion. Copy of the AG report. - **new bring back**
- Amounts for EO – Family Empowerment Scholarship for Educational Options and UA – Family Scholarship for Students with Unique Abilities – **new bring back** – Mr. Guth.
- Review of the 2025 – 26 3rd Florida Education Finance Program (FEFP) Calc. District Impact.
- District Financials – December 31, 2025
- Despite the growth of the city, the state provides the millage rate.
- DCPS is a donor district – pay in more money to help smaller school districts.
- Audited Financials for 2024 – 2025.
- Explanation of what material weakness was provided.
- Management letter from the Certified Public Accountant (CPA).



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- Will be using the independent CPA vendor MSL or go to the state's website and create a Request for Proposal (RFP).
- Mr. Meeks would like to be on the subcommittee.
- House and Senate Draft FEFP Budgets.

IBA & IA STATUS UPDATE

Mr. Dodson. presented a PowerPoint Presentation to provide updated information on the Annual Audit Plan. The following were shared:

- FY 2026 Status Update.
 - Ten audits/3 issued.
- Reviewed the status update of various departments.
- Reviewed the Direct Pay Services Duplicate Payments Review.
- Brief discussion regarding the management approval process.
- Invoices uploaded into SAP are being worked on.
- Not all vendors are using the Purchase Order (PO) system.
- Professional Standards Process Review:
 - It has three areas of improvement.
 - Management Action Plans (MAPS) Addressing Key Areas.
- The MAPS of Professional Standards will be placed on the MAPS tracking sheet because they are considered high risk and need to make sure, they are being implemented.
- The Management Action Plans address three areas.
- Dr. Tameiko Grant, Executive Director, Professional Standards, ADA & Title IX, explained shared how long they have been using the Guardian Case Management System, the work that they are doing, and working on continual improvements.
- David Farcas, Supervisor, Professional Standards explained what the Guardian Case Management System is and how it works.
- The previous superintendent relied on a quarterly report. High profile cases would be mentioned to the superintendent by the Chief of Human Resource.
- Dr. Bernier meets with Jacqueline Watkins, Chief of Human Resource once a week.
- Add the Guardian Case Management Plan to the MAPS tracking because of personal information that it contains.
- Consider Security Operations Center (SOC).
- Brief overview of the Department Administrative Update.

ARTICLE REVIEW: HOME SCHOOLING – THE UNBUNDLING

Jack Meeks, AAC Member, Chairman Joyce, and others had the following discussion:

- A brief explanation for the purpose of the article.
- Homeschooling is not going away.
- Parents are intrigued and the state is providing funding.
- District needs to look at data and research to see about creating something that parents would want their children to come to.



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- Homeschooling Conference that takes place once a year in Orlando, FL.
- Schools of Hope.
- Consolidations and the decline in student enrollment.
- Reasons for growth in Duval.

BRING BACKS

Mr. Fagan reviewed the bring backs during the Finance Budget Update.

GOVERNANCE

Chairman Sizemore

- Reminder of the upcoming meetings and time.
- Data on the grant expenditures. – **new bring back** – Mr. Guth
- Selling/buying another building. Talk about how we got in the situation at the next meeting. – Mr. Meeks
 - Demand letter and funds lost. Open case.

Adjournment

ADJOURNMENT

Motion:

That the Audit Advisory Committee move to adjourn the meeting at 3:29 p.m.

Vote Results:

Motion: Melissa Hancock

Second: Monique Thompson

The committee members unanimously agreed to adjourn the meeting.

GC

These minutes were approved at the June 25, 2026, Audit Advisory Committee Meeting.