

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

Thursday, August 13th, 2020

11:04 a.m. - 2:08 p.m.

HELD VIA MICROSOFT TEAMS

all attendees present via virtual platform

Court Reporter:

Emily Scott, stenographic reporter
Bass Reporting Service, Inc.
633 SE 3rd Avenue, Ste. 200
Fort Lauderdale, Florida 33316

COMMITTEE MEMBERS IN ATTENDANCE:

MR. ROBERT MAYERSOHN, CHAIR
 MR. ANDREW MEDVIN, VICE CHAIR
 MR. ANTHONY DE MEO, CPA
 MR. MOSES BARNES
 MS. REBECCA DAHL
 MS. HAGEN DISCH
 MS. MARY FERTIG
 MR. MICHAEL GAUCI
 DR. NATHALIE LYNCH-WALSH
 MS. CONNIE POU
 MS. PHYLLIS SHAW
 MS. STEPHANIE SHIMM

OFFICE OF THE CHIEF AUDIT STAFF:

MR. JORIS JABOUIN, Chief Auditor
 MS. ALI ARCESE, Manager, Property and Inventory Audits
 MS. ANN CONWAY, Manager, Internal Funds Audits
 MR. REYNALDO TUNNERMANN, Manager, Charter School Audits
 MS. JENNIFER HARPALANI, Manager, IT Audits
 MR. ERIC SEIFER, Auditor III
 MS. KASHAMA PATEL, Auditor III
 MS. MICHELE MARQUARDT, Executive Secretary
 MR. BRYAN ERHARD, System Support Specialist II
 MR. JONATHAN TOLENTINO, Confidential Clerk Specialist C

DISTRICT STAFF:

MR. ROBERT PAUL VIGNOLA, ESQ., Deputy General Counsel
 MS. JUDITH MARTE, Chief Financial Officer
 MR. DANIEL GOHL, Chief Academic Officer
 DR. VALERIE WANZA, Chief School Performance and Accountability
 MR. JOHN SULLIVAN, Chief Portfolio Services Office
 MR. ROBERT F. HAMBERGER, Chief Building Official
 MR. RONALD MORGAN, Asst. Chief, Building Official - Inspections
 MR. FRANK GIRARDI, Executive Director, Office of Chief Facilities & Construction Management
 MS. SHELLEY MELONI, Director, Pre-Construction
 MR. PHILLIP D. KAUFOLD, Director, Construction
 MR. DAVE ARCHER, Director, Program Controls
 MS. DAVIDA JOHNSON, Director, School Performance & Accountability
 MS. ERUM MOTIWALA, Director, Accounting and Financial Reporting

DISTRICT STAFF CONT.:

MS. GERRILYN ARLOTTA, Asst. Director, Accounting and
Financial Reporting
MS. VIVIAN PILAR, Accountant V
MS. DIVINE AMOAH, Manager, Architectural Engineering
MS. DEBRA CONNELLY, Exec. Secretary, Pre-Construction
MS. LAUREN COLLINS, Secretary IV(County),
Pre-Construction

GUESTS:

MR. DAVID LUKER, Director, RSM
MR. MATTHEW BLONDELL, COA, Business Risk Consulting, RSM
MR. CHRIS GUMS, RSM
MR. DUFFY LEIDNER, RSM
MS. YVONNE GARTH, President, Garth Solutions, Inc.
MS. DENIECE WILLIAMS, Garth Solutions, Inc.
MR. DANIEL JARDNE, Program Director, CBRE/HEERY
MR. MICHAEL BOBBY, CBRE/HEERY
MS. ASHLEY CARPENTER, Atkins
MR. DAN O'KEEFE, MSL, CPA & Advisors
MR. EDDY CASTANEDA, MSL, CPA & Advisors
MR. ANDREW GRUB, Student
MS. ASHLEY HOUSNER
MS. CHARLOTTE GREENBAUG
MR. JIM SIMON
MR. SCOTT TRAVIS, Reporter, Sun-Sentinel
MR. DONTAE MURRAY
MS. KATHLEEN LANGAN, AECOM

UNIDENTIFIED ATTENDEES:

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Unknown User
M(Guest)
RH(Guest)

1 Thereupon, the following proceedings were had:

2 MR. JABOUIN: Good morning. It is now
3 11:04 a.m. on Thursday, August 13th, 2020. We are
4 now ready to begin the first meeting of the audit
5 committee of the School Board of Broward County for
6 the fiscal and school year 2020 to 2021.

7 My name is Joris Jabouin. I am the district's
8 chief auditor. I will serve as the chair pro tem
9 for this audit committee meeting until a chair and
10 vice chair has been elected.

11 We will now start the meeting by standing up
12 for the pledge of allegiance.

13 (Whereupon the pledge of allegiance was
14 recited.)

15 MR. JABOUIN: Thank you.

16 I would like to take a roll call of the audit
17 committee members of the School Board of Broward
18 County, Florida, for attendance, if you can kindly
19 state your name after I call your name?

20 Mr. Moses Barnes?

21 MR. BARNES: Moses Barnes.

22 MR. JABOUIN: Ms. Rebecca Dahl.

23 MS. DAHL: Rebecca Dahl.

24 MR. JABOUIN: Mr. Robert De Meo?

25 Okay. We will -- if I can kindly, because

1 Mr. De Meo had --

2 MR. DE MEO: This is Anthony De Meo. I cannot
3 hear Joris.

4 MR. JABOUIN: If I may pause for a second to
5 ask our team members to call Mr. De Meo and give
6 him the -- he said he can't hear me. Bryan, if you
7 can kindly call him, or, Michele, if you can text
8 the number to Mr. -- Bryan, to reach out to him,
9 please, and just put the update on the chat.

10 We will confirm Mr. De Meo shortly.

11 Ms. Hagen Disch.

12 MS. DISCH: Hagen Disch.

13 MR. JABOUIN: Hagen Disch, I apologize.

14 Ms. Mary Fertig?

15 UNIDENTIFIED SPEAKER: (Unintelligible.)

16 MR. JABOUIN: Mr. Michael Gauci.

17 MR. GAUCI: I am here.

18 MR. JABOUIN: Did I just hear Ms. Fertig,
19 please?

20 We'll confirm Ms. Fertig.

21 Dr. Nathalie Lynch-Walsh.

22 DR. LYNCH-WALSH: Here.

23 MR. JABOUIN: Mr. Robert Mayersohn?

24 MR. MAYERSOHN: Robert Mayersohn, here.

25 (Telephone ringing.)

1 UNIDENTIFIED SPEAKER: Hello? Hello?

2 MR. JABOUIN: I think the background might be
3 Mr. De Meo.

4 Mr. Andrew Medvin?

5 MR. MEDVIN: Andrew Medvin is here.

6 MR. JABOUIN: Thank you.

7 Ms. Connie Pou?

8 I would like to ask my team if they can give
9 the dial-in number to Ms. Pou, as she very likely
10 had the same issues that she had at the nominating
11 committee meeting.

12 Ms. Phyllis Shaw?

13 MS. SHAW: Phyllis Shaw here.

14 MR. JABOUIN: Ms. Stephanie Shimm?

15 MS. SHIMM: Stephanie Shimm in attendance.

16 MR. JABOUIN: Thank you.

17 So we do have sufficient members to start the
18 meeting. Our team will continue to work with
19 Mr. De Meo. We will work with Ms. Pou, and then we
20 will keep an eye to see if Ms. Fertig joins the
21 meeting. Thank you.

22 I also would like to ask my colleague, Ms.
23 Judith Marte, if she is in the meeting, to
24 acknowledge her attendance?

25 MS. MARTE: Ms. Judith Marte is in the

1 meeting, Mr. Jabouin --

2 MR. JABOUIN: Thank you.

3 MS. MARTE: -- representing the superintendent
4 of schools today.

5 MR. JABOUIN: And then Mr. -- my colleague,
6 Mr. Vignola, if you can acknowledge your
7 attendance, please?

8 MR. VIGNOLA: Vignola is present.

9 MR. JABOUIN: I don't believe he is there.

10 All right. Thank you very much.

11 DR. WANZA: Mr. Jabouin, this is Valerie
12 Wanza. I am here.

13 MR. JABOUIN: Thank you, Dr. Wanza.

14 MR. SULLIVAN: John Sullivan is also here.

15 MR. JABOUIN: Thank you, Mr. Sullivan.

16 If there are any members of the
17 superintendent's --

18 MR. GOHL: Dan Gohl is also here.

19 MR. JABOUIN: Thank you, Mr. Gohl.

20 I'll pause for a minute on the cabinet
21 members. Thank you. Thank you.

22 With respect to agenda item number one, this
23 is the approval of the minutes from the June 18th,
24 2020, audit committee meeting.

25 There has been some discussion amongst the

1 audit committee over the last two years regarding
2 the composition of the meeting minutes. The
3 technical requirements for minutes, as we have
4 asked legal to research for us, is that they be
5 recorded and available to the public. The term
6 "minutes," as used in the Florida Statutes,
7 contemplates a brief summary or a series of brief
8 notes reflecting the events of the meeting. A
9 verbatim transcript is not required. The minutes
10 need to record the votes that were cast.

11 However, the board members would like to have
12 a comprehensive set of minutes, and they indicated
13 so; and they would like to have your comments as
14 they review the documents that are submitted to
15 them for transmission. And as such, we will place
16 more emphasis on the compilation of the minutes.
17 And so their direction is very clear, and it's not
18 an advisory comment.

19 The minutes do take a while to compile. The
20 set of minutes in your package took four hours of
21 my time and ten hours of my staff's time. In order
22 to alleviate that, we do have a court reporter that
23 is now part of the meeting. So Ms. Emily Scott is
24 in attendance, and she is going to prepare the
25 minutes for us, and then they will be attached to

1 the documents that are submitted to the School
2 Board for transmission.

3 Please note that the minutes that will be
4 submitted will be draft minutes, because this
5 committee is not scheduled to meet until October,
6 and there are documents that will likely go to the
7 School Board.

8 Now, given that we will proceed in that
9 fashion, we will not be posting the audio any
10 longer, because the minutes will turn out to be
11 verbatim that will go to the committee and to the
12 Board and our team needs time to put the closed
13 captioning, so that way they are ADA compliant.

14 So we will go ahead and proceed to have more
15 verbatim minutes that will be submitted to the
16 School Board, and then we will cease putting audio
17 of the meetings, and the written minutes will be
18 very -- will be exactly as the audio.

19 So with respect to the enclosed minutes, may I
20 please have a motion and a second for the review of
21 the audit committee minutes from June 18th of 2020.

22 MS. SHAW: So moved, Phyllis Shaw.

23 MR. JABOUIN: Thank you, Ms. Shaw.

24 May I please have a second for the review of
25 the audit committee minutes for June 18th of 2020?

1 MR. MAYERSOHN: Robert Mayerson, second.

2 MS. POU: Second, Connie Pou.

3 MR. VIGNOLA: Mr. Jabouin --

4 MR. JABOUIN: I did hear Mr. Mayersohn first.

5 And may I please have comments from the
6 committee members with respect to the minutes?

7 MR. VIGNOLA: Mr. Jabouin, Bob Vignola here.
8 Can you hear me?

9 MR. JABOUIN: Yes, Mr. Vignola.

10 MR. VIGNOLA: I believe you were calling for a
11 motion and a second to review the minutes. Did you
12 intend to ask for a motion and second to approve
13 the minutes?

14 MR. JABOUIN: Mr. Vignola, I had intended to
15 do that after the review.

16 MR. VIGNOLA: Very good.

17 MR. JABOUIN: Is that appropriate?

18 MR. VIGNOLA: You could. You could proceed in
19 that manner. I just wanted to make sure that that
20 would eventually happen.

21 MR. JABOUIN: Thank you.

22 MR. VIGNOLA: Thank you.

23 MR. JABOUIN: May I please have any comments
24 from the committee members on -- on the minutes?

25 DR. LYNCH-WALSH: Yes.

1 MR. JABOUIN: Is that --

2 DR. LYNCH-WALSH: I have (unintelligible) --
3 (Multiple speakers.)

4 MR. JABOUIN: -- Dr. Lynch-Walsh?

5 DR. LYNCH-WALSH: Yes, yes.

6 Did I hear correctly that you have
7 unilaterally decided to discontinue doing audio
8 recordings, which the committee voted unanimously
9 to start doing because the minutes had been -- not
10 been transcribed; but since they have been done,
11 the audio recordings, sometimes -- how can we be
12 certain that both -- both of them will be exactly
13 the same? Because there may be variations on one
14 or the other.

15 I can't understand, if you are doing the audio
16 recordings, as a lot of other groups are now doing,
17 especially since we are meeting virtually, this is
18 something that the committee voted unanimously to
19 start doing, and it would seem, to discontinue it,
20 you would need the committee to vote to do that.

21 MR. JABOUIN: In response to Dr. Lynch-Walsh's
22 comments -- thank you, Dr. Lynch-Walsh.

23 Can I please have some preferences from the
24 committee as to whether or not they would like to
25 continue to have the audio recording as part of the

1 website?

2 I do not recall, Dr. Lynch-Walsh, that there
3 was a vote on that. That was discussion; but,
4 nevertheless, the wishes the committee, we will
5 continue to do.

6 I only wanted to mention to the committee
7 members that that -- the process of making the
8 audio ADA compliant --

9 (Audio disruption.)

10 MR. JABOUIN: May I please -- if somebody can
11 kindly -- thank you very much. Somebody of my team
12 can put on mute -- thank you very much.

13 MS. FERTIG: Hi, this is -- this is Mary
14 Fertig, I raised my hand, but I don't know if you
15 see it.

16 MR. JABOUIN: Thank you, Ms. Fertig.

17 MS. FERTIG: I would just like to commend you
18 on getting a court reporter. I feel that's the
19 most accurate transcript we can have of what
20 happens at our meetings.

21 As for recording while we are Zoom -- you are
22 recording these meetings, so we have a recording --
23 back in the day, and I don't know how long ago this
24 is, but I see Mr. Vignola is on the line, so he
25 probably has a good memory of this, and I've had to

1 do this: When I wanted to hear something, I made
2 an appointment to listen to an audio recording.
3 You are still recording; you are just not posting
4 it on the website. Is that correct?

5 MR. JABOUIN: That would be the plan. We
6 would continue to record them. We would not put
7 them on the website, because in order to do so, we
8 would have to put the closed captioning, and there
9 is a significant amount of time that we would like
10 to use for other purposes for that.

11 MS. FERTIG: And I know that's not always an
12 accurate translation, so I feel like the
13 transcript, coupled with the ability to review a
14 Zoom meeting or come in and listen to this tape
15 is -- is giving us a lot of options.

16 I understand, Dr. Lynch-Walsh, the immediacy
17 of having the tape, but for the foreseeable future,
18 we have that really with the Zoom meeting, so --
19 and the court reporter can transcribe those in a
20 more timely manner anyways than what we have been
21 getting, so we should have transcripts which would
22 be acceptable to a court, should we need them.

23 So would you agree with that, Mr. Vignola?

24 MR. VIGNOLA: Yes, I would. I'd like to add a
25 couple of things here.

1 On the subject of how we keep track of what's
2 said, if we have a court reporter making a
3 transcript, you know, I've found with other
4 advisory committees, such as the superintendent's
5 insurance committee, they use a court reporter
6 transcript, that stands as the official record of
7 the meeting.

8 And I noticed here on our Microsoft Teams
9 screen, it notes that a recording has started.
10 I -- I would suggest that the best practice is for
11 the court reporter's transcript to be deemed the
12 official record of the meeting, not the Teams
13 recording, or whatever other ancillary means we
14 use, so if there was -- for example, the insurance
15 committee ends up having recommendations for bid
16 awards. If there was a bid protest, the official
17 record of the meeting would be the court reporter's
18 transcript; and I would similarly suggest that the
19 official record of these meetings be the court
20 reporter's transcript, when one is available.

21 MS. FERTIG: Okay. Well, I am just going to
22 hold the rest of my comments until after the
23 committee members speak, but I, for one, am glad we
24 are going to have more detail, rather than less
25 detail on what you are sending us, because for many

1 years, we did have more detail, and I relied upon
2 that heavily. So I'm glad you're going to the
3 route of having an official transcript.

4 Thank you.

5 MR. JABOUIN: I believe Dr. Nathalie
6 Lynch-Walsh' hand is up?

7 DR. LYNCH-WALSH: Yes.

8 I just want to clarify. I don't disagree with
9 Ms. Fertig at all, and I'm glad that we'll have the
10 transcripts again; but to the point of this being a
11 Teams meeting, one of the limitations we've
12 discovered is that for those of us -- because
13 advisory members are not part of this organization,
14 meaning the Broward County Public Schools, we
15 cannot access recordings in stream, so staff would
16 have to download it to be available to the audit
17 committee members, which, that, I would be
18 satisfied with -- and we shouldn't have to come in
19 physically, for God's sakes, we are meeting
20 virtually, so there is no going anywhere to listen
21 to this recording.

22 We should be able to access the recording from
23 a link. It will most likely be either OneDrive or
24 Sharepoint; but we cannot access -- those of us who
25 are outside of the organization cannot access

1 anything -- any of these Teams recordings, even
2 though we are part of the team. It is a
3 limitation, and the district is working on it; but
4 for now, we can't access it at all. It has to be
5 downloaded, and that I would be -- that would
6 satisfy my concerns, that if we needed to listen to
7 the recording to make sure that we heard something
8 correctly, we have access to it.

9 So that would involve the Office of the Chief
10 Auditor downloading it to a shared folder and
11 providing us with a link or then uploading it to a
12 Teams folder which we could then all access; but we
13 cannot click on the recording and play it. That is
14 a misconception.

15 MR. JABOUIN: As far -- I'm sorry, somebody
16 was going to say something?

17 I do see another hand up. One moment.

18 Dr. Lynch-Walsh, your hand may be the only
19 hand -- Ms. Shaw?

20 DR. LYNCH-WALSH: I think I took it down, but
21 I think --

22 MR. JABOUIN: Ms. Shaw? Ms. Shaw and then
23 Ms. Fertig.

24 MS. SHAW: Hi, good morning. Hi, good
25 morning.

1 So having had to go through making recordings
2 ADA compliant, I know the -- the stress and the
3 amount of work and the cost if you don't. I agree
4 with both Ms. Fertig and Dr. Nathalie Lynch-Walsh
5 about having the recording at a place where it is
6 accessible for us and -- as well, as long as that
7 is done and we have the minutes that have been
8 verbatim -- I am using a court reporter in my other
9 assignments doing minutes, so I know they have to
10 record everything that we say, even the nonsense
11 that we say sometimes. So I have faith that that
12 recording will be, you know, in -- in -- in good
13 shape.

14 But for those who need to actually go back and
15 look at those recordings, especially in light of
16 Covid-19, I'm not sure where we will be in the next
17 year, we may need to look at other options in
18 making it accessible to the rest for us; but I am
19 in favor of recording, and if I need to make a
20 motion at some point, I'll do that.

21 MR. JABOUIN: If I understood you, Ms. Shaw,
22 correctly, that you're fine with the transcripts,
23 but I was -- I was not sure about the recordings.
24 I was not able to determine that.

25 MS. SHAW: As long as we can make

1 accommodations for the recording, especially in
2 light of Covid-19 and whatever else may happen,
3 where we are able to access it remotely or we are
4 provided with the access (inaudible) --

5 (Simultaneous speakers.)

6 MR. JABOUIN: I will -- the meetings will
7 continue -- Ms. Fertig, if I may say this before
8 your comments -- to be recorded on Zoom.

9 As far as having them available during
10 requests, I'll go through the evaluation process
11 that comes in from requests that come in. So I
12 don't anticipate that there would be problems with
13 providing them if I am going through the District's
14 procedures on how we provide information, but the
15 meetings will continue to be recorded.

16 MR. MAYERSOHN: Mr. Jabouin?

17 MR. JABOUIN: Yes, somebody said something?

18 MR. MAYERSOHN: Yeah, Mr. Mayersohn.

19 MR. JABOUIN: Mr. Mayersohn, thank you.

20 MR. MAYERSOHN: I wrote -- I don't know how to
21 raise my hand, so I'll just raise it this way.

22 But in regards to -- we talk about ADA, is
23 that -- you've got both visually impaired, as well
24 as hearing impaired. If we're going to have just
25 the transcript, which, again, to Mr. Vignola's

1 point, one, being the official record, the court
2 reporters would be for those that are hearing
3 impaired that can read it; but for those that are
4 visually impaired won't be able to see a meeting,
5 or at least have some ADA, I guess, closed
6 captioned that they could take advantage of.

7 So I think we have to be mindful of both of
8 those issues, and whatever I guess the district ADA
9 compliance staff would recommend, I would follow
10 that suggestion.

11 MR. JABOUIN: Okay. Thank you, Mr. Mayersohn.

12 Ms. Fertig, if you can unmute yourself?

13 Ms. Fertig, if you could please unmute
14 yourself?

15 MS. FERTIG: I wanted to assure everybody I
16 didn't have any misconceptions about the tape.

17 This is how I'm envisioning it: We have an
18 official transcript that's a court reporter's
19 record, which I don't think we could ask for
20 better; and posting the tape with the closed
21 captions and using that as the means for doing the
22 minutes, there have been a number of errors, as we
23 saw, particularly at last month's meeting.

24 So in the foreseeable future, to Ms. Shaw's
25 point, we are going to be recording -- we are going

1 to be recording these meetings in Teams, and that
2 is available upon request. So I -- I would say
3 that would address the issue of people being able
4 to get a recording, should they want to watch it.
5 I mean, I'm thrilled you are going to have a
6 transcript so that I don't have to watch a
7 recording, no offense to anybody; but I just think
8 you are addressing all of the issues with this.

9 If we ever get out of this time, which I kind
10 of like these Teams meeting, so I hope we don't,
11 where we don't do a Teams meeting, then -- you
12 know, we can -- we can then talk about the best way
13 to get a recording and have the availability for
14 the committee; but I just don't see it as a problem
15 when you have a recorded Teams meeting, that if one
16 of us calls you and asks for access, we would have
17 the right to have.

18 I'm not -- I'm not understanding what the
19 problem is; and I'm sure if a member of the public
20 were to ask you for that, you would help them to
21 make it available.

22 We had a conference last night on Teams for --
23 on Microsoft Live for -- through parent university.
24 We had 8,600 participants. It's already on the
25 School Board website. I -- I just can't even tell

1 you what I view with technology, how we are able to
2 access these. I am not seeing a problem, and we
3 have a very long agenda.

4 So if you need a decision from us, I'm with
5 Ms. Shaw. If necessary, I am moving that you
6 retain the services of a court reporter to
7 transcribe the business of the audit committee and
8 that you continue to -- to back that up with either
9 an audiotape or a Microsoft Teams tape.

10 Thank you.

11 MR. JABOUIN: Thank you, if I can hear from
12 (inaudible) --

13 (Simultaneous speakers.)

14 MS. SHAW: There's a motion on the table.

15 MS. POU: I would --

16 MR. JABOUIN: Dr. Lynch-Walsh --

17 MS. POU: -- second that motion. That's
18 Connie Pou.

19 MR. JABOUIN: Yes -- yes, Ms. Pou?

20 MS. POU: I would second the motion of
21 Ms. Fertig to continue the process, to continue
22 this meeting, because we have a long agenda, and to
23 issue the recording, to get services from the court
24 reporter to make it an official transcript.

25 MR. JABOUIN: Okay. Thank you.

1 And the second part is to continue to record
2 the meetings and make them available upon request.

3 Dr. Nathalie Lynch-Walsh?

4 DR. LYNCH-WALSH: Yes. I am hereby requesting
5 a Teams recording of today's meeting because this
6 is the exact same situation we had a -- over a year
7 ago, where, as a member, I requested audio
8 recordings of the meetings, and it wasn't until the
9 board member I represent stepped in -- you tried to
10 have me do a public records request.

11 I am trying to explain, it is very -- the
12 problem is, because none of us, who are volunteers,
13 are part of this organization -- and, Ms. Shaw, you
14 do probably have to make a motion, because what is
15 being side-stepped here is the very simple thing of
16 providing the team -- we have a team, or in theory,
17 called the audit committee. They could download
18 and upload the Teams recording to a folder in that
19 team and done, I wouldn't have to say another word.

20 But that is not what Mr. Jabouin is saying.
21 He is saying if you request it, he'll give it to
22 you; but I, based on past experience, have not had
23 that occur.

24 So I just requested it via the chat. I don't
25 know if I need to copy my board member to ask for

1 it to be sure, because this recording will be done
2 when this meeting is done, and then everybody who
3 is in the organization can access it, but those of
4 us who are not need to have it housed somewhere
5 other than stream. We cannot access it from
6 stream.

7 MR. JABOUIN: Dr. Lynch-Walsh --
8 Dr. Lynch-Walsh, that's not what's -- I'm
9 considering doing. It would be recording them and
10 having them available upon request that we would
11 provide them.

12 DR. LYNCH-WALSH: You mean make a recording of
13 the Teams recording?

14 MR. JABOUIN: The recording that's going on
15 right now would be available upon request. We will
16 not be depositing it somewhere for downloading, but
17 it will be --

18 DR. LYNCH-WALSH: I know that's what you are
19 saying. That's the problem.

20 So I'll just get with my board member. I've
21 already requested it, and I'll follow up with her,
22 and I'm good.

23 MR. JABOUIN: (Unintelligible) --

24 DR. LYNCH-WALSH: I believe we have a motion
25 on the floor with a second.

1 MR. JABOUIN: Yes.

2 Just to make sure that the motion is clear is
3 that the services of -- the court reporting
4 services for the compilation of transcripts will be
5 the minutes for the meeting and that the audio --
6 I'm sorry, the meeting will continue to be recorded
7 and be made available upon request. That would be
8 the motion. If I can kindly have someone move for
9 that and second that, please?

10 MS. FERTIG: I believe I moved and there was a
11 second.

12 MR. JABOUIN: I'm sorry, I missed it.

13 Are you the first, Ms. Fertig, and Ms. Shaw
14 was the second?

15 MS. FERTIG: Well, I think -- I don't know. I
16 think --

17 MS. SHAW: Connie Pou was the second.

18 MS. FERTIG: I think there were -- yeah. Yes.

19 MR. JABOUIN: Ms. Fertig, you were the first?

20 MS. SHAW: Yes.

21 MS. FERTIG: Yes, I was.

22 MR. JABOUIN: Okay. Thank you. I apologize,
23 and Ms. Shaw was the second.

24 Can I please get the results of this motion?
25 All in favor say "aye."

1 ALL PRESENT: Aye.

2 MR. JABOUIN: All opposed?

3 No opposition?

4 So the motion passes.

5 Okay. Now, are there any comments on the
6 meeting minutes, any comments on the content of the
7 meeting minutes?

8 If no, may I please have a motion to move the
9 audit committee meeting minutes for June 18th,
10 2020, and a second, as well.

11 MS. DISCH: I'm sorry, Joris? This is Hagen
12 Disch. I actually did have a comment on the
13 minutes.

14 MR. JABOUIN: Oh, I'm sorry, Ms. Disch.

15 MS. DISCH: In the minutes, you document how I
16 asked about approval of time sheets. I had also
17 requested a followup of what the hours looked like
18 in January and February, and I would like that
19 added to the minutes.

20 I have not received --

21 MR. JABOUIN: Tell me what page that you are
22 on, Ms. Disch.

23 MS. DISCH: Page six, top of page six.

24 MR. JABOUIN: All right. Which paragraph are
25 you referring to?

1 MS. DISCH: The first one.

2 MR. JABOUIN: Mr. Jardine, who will be on, did
3 provide information on the hours; would you like
4 that forwarded to you?

5 MS. DISCH: I would like it forwarded to me,
6 but I would also like that I asked that question
7 added to the minutes.

8 MR. JABOUIN: Okay. That you asked a question
9 regarding -- could you kindly give me the wording,
10 please?

11 MS. DISCH: It says, Ms. Disch stated that
12 according to the report, it states that Mr. Jardine
13 did subsequent testing for January and February and
14 found that it was signed off. I then asked him
15 what the hours were that were signed off.

16 MR. JABOUIN: Thank you, Ms. Disch.

17 MS. DISCH: Thank you.

18 MR. JABOUIN: I will scan to see if there are
19 any other hands up.

20 I do not see any.

21 May I please have a motion and a second for
22 the approval of the minutes with the changes that
23 were just commented on by Member Hagen Disch.

24 MR. MAYERSOHN: So moved.

25 MS. SHAW: So moved -- second, Phyllis Shaw.

1 MR. JABOUIN: Mayersohn and Shaw.

2 All in favor of the motion, please say "aye."

3 ALL PRESENT: Aye.

4 MR. JABOUIN: All opposed?

5 Thank you. The motion passes unanimously.

6 So we are now on agenda item number two, so
7 this is a few administrative matters that I would
8 like to discuss with the committee. First is we do
9 have some suggested timeframes, which we're a
10 little bit behind on, but I do want to mention to
11 the members that these do serve as a guide. They
12 are being provided because we have had some
13 instances where the meetings have gone in excess of
14 the agendas, and we want to be sensitive to the
15 committee's time. We are very grateful for the
16 work that you do for us, and we want to be able to
17 make sure that we take good advantage of that.

18 If we do pass the timeframes, I am hoping that
19 we can make it up in other areas; and we've also
20 provided this time the district staff so that they
21 can attend portions of the meeting that is backed
22 up.

23 Also, from an administrative standpoint, the
24 Committee of Ethics Form 8B, the Memorandum of
25 Voting Conflicts with the County, Municipal, and

1 Other Local Public Officers, we emailed that to the
2 audit committee members yesterday. If applicable,
3 if there is a case of a voting conflict, I will
4 seek to have those signed by you so you can return
5 them over to our office.

6 So this is the first audit committee meeting
7 for the new school year. We will need the
8 Acknowledgment of School Board Advisory Committee
9 Member Responsibilities form to be completed. We
10 will email those to you tomorrow. I would like to
11 ask that the committee members please return them
12 to us by Friday, August 21st.

13 Also, we will email the committee members the
14 link tomorrow for the District's annual training
15 program for School Board established advisory
16 committees. We are going to send that link to you.
17 I would like to ask the committee members to please
18 complete it by Friday, September 25th, so that way
19 I can report on that to the committee at its next
20 meeting on October 8th.

21 And, finally, I would like to say thank you
22 very much to Mr. Moses Barnes for serving as chair
23 for the past two years.

24 Mr. Barnes, thank you very much for your
25 leadership. I started with the District in June of

1 2018, and you were a very key person to my
2 transition. You did provide very good advice, and
3 you were very responsive to my many calls. You
4 successfully advocated for an increase to our
5 unit's head count, and you led the committee with
6 trust and dignity. Thank you very much,
7 Mr. Barnes.

8 However, you are not going anywhere, since
9 Dr. Osgood just reappointed you, and we are
10 counting on you for your service, and we need every
11 bit of your experience in the District.

12 Thank you, Mr. Barnes.

13 MR. BARNES: Thank you, Mr. Jabouin.

14 MS. MARTE: Mr. Jabouin.

15 MR. JABOUIN: Thank you, Ms. Marte.

16 Ms. Marte?

17 MS. MARTE: On behalf of -- on behalf of
18 Superintendent Marte -- Superintendent Marte, I
19 just, I just promoted myself -- Superintendent
20 Runcie who has asked me, on his behalf, to share
21 the leaderships team -- leadership team's gratitude
22 for your service, your patience, your guidance,
23 your level-headedness, your insight, and for the
24 fact that you've served us in this role during some
25 very, very difficult times in this district.

1 So on behalf of Mr. Runcie, Superintendent
2 Runcie, and the leadership team, I would like to
3 express our -- our gratitude and look forward to
4 you continuing on in this very important work that
5 you are doing for the District, sir.

6 MR. BARNES: Thank you, Ms. Marte.

7 MS. DAHL: Mr. Jabouin?

8 MR. JABOUIN: Thank you.

9 Ms. Dahl?

10 MS. DAHL: This is Rebecca Dahl.

11 I'm requesting -- because it used to be in the
12 past, that there was a shorter version of the
13 ethics and everything that you want us to do; and
14 last year I -- the only thing I could access was
15 the longer version. So I'm asking that we make
16 sure that the shorter version is available, because
17 I don't -- not that I don't like it, but I really
18 don't want to sit through it again, the whole
19 thing.

20 MR. JABOUIN: Thank you, Ms. Dahl. We will do
21 so.

22 There is a short version available; and in
23 addition to what Ms. Dahl says, if you experience
24 any technological problems, please connect with my
25 office. We can do a Teams meeting to help guide

1 you through it.

2 Ms. Dahl, you should receive the short version
3 because you took the test before.

4 MS. DAHL: Yes.

5 MR. JABOUIN: Obviously, I've asked for a due
6 date for that; if you run into any technical
7 issues, please let me know so we can go ahead and
8 address that.

9 I'm just checking to see if there are any
10 other hands.

11 Thank you.

12 So agenda item number four is reserved to
13 allow the new audit committee member, Ms. Stephanie
14 Shimm, to introduce herself to the colleagues and
15 the School District. Ms. Shimm and board member
16 Ann Murray's appointee.

17 Welcome, Ms. Shimm.

18 Ms. Shimm, let me check if you are muted or
19 not, one moment.

20 MS. SHIMM: Can you hear me -- wait. Can you
21 hear me now?

22 MR. JABOUIN: Yes, Ms. Shimm, we can hear you.
23 Thank you.

24 MS. SHIMM: Thank you, Mr. Jabouin.

25 Good morning, everybody. My name is Stephanie

Shimm. I've been a resident of Broward County for 20 years now, and I've had three kids, all of whom have been a part of our wonderful Broward County public school system. Prior to moving here to Florida in 1998, I was a practicing attorney in Philadelphia; and since arriving in Florida, I've been involved in my family's real estate development business.

I'm delighted to be a part of this committee, and I look forward to being of assistance.

MR. JABOUIN: Thank you very much, Ms. Shimm, and welcome.

MS. SHIMM: Thank you.

MR. JABOUIN: Agenda item number five is --

MR. MAYERSOHN: Mr. Jabouin, we missed -- we missed public comments, if there are any.

MR. JABOUIN: Thank you very much, Mr. Mayersohn.

We did not receive any public comments that are to be read. This is a good opportunity for everyone's knowledge to know that every public comment needs to have a person's name and address, as it said at the top of the agenda.

Thank you very much, Mr. Mayersohn, for pointing that out.

1 And so we are now on agenda item number five,
2 where we ask the nominating committee chair,
3 Ms. Connie Pou, to please present the nominating
4 committee report on the committee's nominee for
5 chair and vice chair of the audit committee for the
6 School Board of Broward County for the next school
7 fiscal year.

8 MS. POU: Okay. So the nominating committee
9 met and unanimously recommends Mr. Robert Mayersohn
10 for chair and Mr. Andrew Medvin for vice chair.

11 MR. JABOUIN: Thank you very much, Ms. Pou and
12 the nominating committee.

13 So we now move on to agenda item number six,
14 which is the election of the chair and the vice
15 chair. The nominating committee has nominated
16 Mr. Robert Mayersohn as chair and Mr. Andrew Medvin
17 as vice chair. I would like to ask if there are
18 any nominations from the floor? I'll pause for one
19 moment.

20 I note no nominations from the floor, and
21 nominations from the floor are now closed and we'll
22 proceed to a roll call vote for first Mr. Robert
23 Mayersohn as chair.

24 Mr. Moses Barnes?

25 MR. BARNES: Yes.

1 MR. JABOUIN: Ms. Rebecca Dahl?

2 MS. DAHL: Yes.

3 MR. JABOUIN: Mr. Robert De Meo?

4 MR. DE MEO: Anthony De Meo, yes.

5 MR. JABOUIN: I apologize. Anthony De Meo,
6 thank you.

7 Ms. Hagen Disch?

8 MS. DISCH: Yes.

9 MR. JABOUIN: Ms. Mary Fertig?

10 MS. FERTIG: Yes.

11 MR. JABOUIN: Mr. Michael Gauci?

12 MR. GAUCI: Yes.

13 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

14 DR. LYNCH-WALSH: Yes.

15 MR. JABOUIN: Mr. Robert Mayersohn?

16 MR. MAYERSOHN: Yeah, I guess so.

17 MR. JABOUIN: Mr. Andrew Medvin?

18 MR. MEDVIN: Yes.

19 MR. JABOUIN: Ms. Connie Pou? Ms. Pou?

20 MS. POU: Yes.

21 MR. JABOUIN: Thank you, Ms. Pou.

22 Mr. Phyllis Shaw?

23 MS. SHAW: Yes.

24 I was going to say that we haven't asked them
25 if they accepted, but I guess Mr. Mayersohn

1 accepted.

2 MR. JABOUIN: Yes, thank you very much. Thank
3 you very much.

4 Mr. Mayersohn, since you voted for yourself, I
5 assume that you accepted. I neglected to do that,
6 and I'll be sure to do that for the next position.

7 Thank you.

8 Ms. Stephanie Shimm?

9 MS. SHAW: Yes.

10 MR. JABOUIN: All right. Thank you. The vote
11 is unanimous for Mr. Robert Mayersohn as chair.

12 I would like to ask Mr. Andrew Medvin that he
13 has been nominated by the nominating committee to
14 be vice chair, do you accept this nomination,
15 Mr. Medvin?

16 MR. MEDVIN: I accept.

17 MR. JABOUIN: Thank you very much, and now for
18 a vote.

19 Mr. Moses Barnes?

20 MR. BARNES: Yes.

21 MR. JABOUIN: Ms. Rebecca Dahl?

22 MS. DAHL: Yes.

23 MR. JABOUIN: Mr. Anthony De Meo?

24 MR. DE MEO: Yes.

25 MR. JABOUIN: Thank you, Mr. De Meo.

1 Ms. Hagen Disch?

2 MS. DISCH: Yes.

3 MR. JABOUIN: Ms. Mary Fertig?

4 MS. FERTIG: Yes.

5 MR. JABOUIN: Mr. Michael Gauci?

6 MR. GAUCI: Yes.

7 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

8 DR. LYNCH-WALSH: Yes.

9 MR. JABOUIN: Mr. Robert Mayersohn?

10 MR. MAYERSOHN: Yes.

11 MR. JABOUIN: Mr. Andrew Medvin?

12 MR. MEDVIN: I guess I'll have to, yes.

13 MR. JABOUIN: Ms. Connie Pou?

14 MS. POU: Yes.

15 MR. JABOUIN: Ms. Phyllis Shaw?

16 MS. SHAW: Yes.

17 MR. JABOUIN: And Ms. Stephanie Shimm?

18 MS. SHAW: Yes.

19 MR. JABOUIN: Thank you.

20 Congratulations to Mr. Robert Mayersohn as
21 chair and to Mr. Andrew Medvin as vice chair, I now
22 turn the virtual gavel over to Mr. Robert Mayersohn
23 to conduct and lead the meeting for the fiscal year
24 2021.

25 MR. MAYERSOHN: Thank you, Mr. Jabouin.

1 First of all, I just want to thank all of you
2 for your vote of confidence. I greatly appreciate
3 it.

4 I also want to thank Mr. Barnes for his two
5 years of leadership. I've learned a lot from him,
6 just watching him, so I want to thank him; and I
7 think we should all give Mr. Barnes a round of
8 applause for his great work, so thank you.

9 I also look forward to working with
10 Mr. Medvin, so if eventually or if at some point in
11 time I'm not able to be in a meeting or leaving
12 early, whatever, I think we are in good hands with
13 Mr. Medvin, as well. So thank you for wanting to
14 serve.

15 We are now moving on to item number, I guess,
16 seven, which is the MSL required communications
17 under governmental auditing standards.

18 Do we have a presentation?

19 MR. JABOUIN: Yes, we do. We do have
20 representatives of MSL that are here. They began
21 their audit for fiscal year 2020 a few months ago.
22 We do have a Partner Dan O'Keefe and Manager Eddy
23 Castaneda that are here to discuss documents in
24 agenda item number seven.

25 UNIDENTIFIED SPEAKER: Mr. Mayersohn?

1 MR. MAYERSOHN: Yes.

2 MR. BARNES: Someone needs to -- someone is
3 unmuted.

4 MR. MAYERSOHN: Okay. I'm unmuted.

5 MR. BARNES: I don't know who it is.

6 MR. MAYERSOHN: Can we mute -- can we mute
7 everybody to figure out who is making all the
8 noise?

9 MR. JABOUIN: Yes, let me quickly check.

10 I do not see Mr. O'Keefe or Mr. Castaneda in
11 the meeting, Mr. Chair, if I can kindly --

12 MR. CASTANEDA: Can someone hear me? I'm not
13 sure.

14 MR. JABOUIN: I see Mr. Castaneda. Okay.

15 MR. CASTANEDA: Okay. This is Eddy Castaneda.

16 MR. JABOUIN: Thank you, Mr. Castaneda.

17 MR. CASTANEDA: Dan should be on line.

18 Dan, if you want to speak, just to make sure
19 everyone can hear?

20 MR. O'KEEFE: Yes, I'm here.

21 MR. CASTANEDA: Okay. Great.

22 Well, welcome, everybody. It's that time of
23 year again, for the annual audit update. Like
24 Mr. Jabouin said, we are -- we have started our
25 interim fieldwork for the district for fiscal year

1 2020. That has been a virtual -- virtual interim
2 audit, where we are requesting files to be uploaded
3 to our portal. Staff has also been responsive in
4 getting that information requested to us; however,
5 it has been -- since this is the first year,
6 obviously, with all things related to Covid, it's
7 been -- it's been interesting to start an audit
8 when you -- you know, you can't be face to face
9 with someone, but we are progressing as scheduled.

10 So the purpose of this meeting is just to give
11 a -- our annual audit requirement communications to
12 the audit committee. These are governmental --
13 these are governmental auditing standards that we
14 are required to give the audit committee certain
15 communications. You should have been provided with
16 a letter from us, which is just kind of a summary
17 of all the required communications, which we will
18 now go over.

19 So, like I said, we've -- we've started
20 interim fieldwork. We are scheduled to do our
21 year-end fieldwork from October to November with an
22 anticipation of issuing our final audit at the end
23 of November so we can make that first December
24 board meeting -- district school board meeting;
25 however, things may change due to any Covid-related

1 incidents that might occur in the future. However,
2 that is the schedule that we are presenting to you.
3 If anything were to alter that, you would be
4 notified via myself or via Dan.

5 Now, there are some new auditing standards
6 that have been issued that will -- that may or may
7 not affect the District, depending on the type
8 of -- the type of implementation; however, I won't
9 bore you with all of them. I do want to point out
10 one is that all standards that have been issued in
11 GASB 95 -- GASB 95 was a response to the Covid
12 pandemic, which is now delaying by one fiscal year
13 all other GASB standards to be implemented, the
14 more -- the majority -- the major one being leases
15 has now been affected to fiscal year 2022, which
16 I'm sure your finance staff is happy about that,
17 but that is the only major new GASB that's really
18 affecting the school district at this time.

19 There are also no new auditing standards that
20 are affected this fiscal year.

21 So going through the letter, just real
22 briefly, significant -- significant audit and
23 financial reporting issues, obviously internal
24 controls over financial accounting is something we
25 look at and issue a report on.

1 Your IT systems is something -- your IT
2 systems, as it relates to the financial stuff,
3 where we don't test or -- or -- you know, any
4 penetration testing or anything like that on the
5 overall District's IT systems; however, we are
6 certainly capable, should this audit committee want
7 to go down that route. However, we just look at an
8 assessment of the IT's -- the District's IT
9 information as it relates to the financial
10 reporting software.

11 Capital assets accounting is something we look
12 at, as well, investments, debt, payroll processing
13 and budgetary compliance and accountability.

14 So as the -- our responsibilities, we are
15 responsible to express an opinion on the basic
16 financial statements of the District. It is
17 management's responsibility to take responsibility
18 over those financial statements. They're also
19 responsible for making all financial records and
20 related information available to us. This is now
21 going to be our fourth year doing this audit. We
22 have never had an issue when it comes to that.
23 It's also management's responsibility to design and
24 implement the internal controls for the District's
25 financial statements.

1 And, lastly, we do a -- the auditor general
2 requires us to do certain specific testing as it
3 relates to school districts in Florida. That's the
4 compliance supplement for district school boards
5 which is issued annually by the Florida Auditor
6 General. So we are -- we conduct our tests to make
7 sure that we are doing those tests that the AG
8 requires us to do.

9 And other than that, if any members of the
10 audit committee had any questions or concerns or
11 areas that they wanted us to look at, you know,
12 I'll open the board up to the audit committee.

13 MR. MAYERSOHN: Ms. Shaw, you have a question?

14 MS. SHAW: Yes. Good morning.

15 So I wanted to ask, you know, one of the
16 issues over the past few years, and it's been --

17 (Disruption of audio feed.)

18 MS. SHAW: -- with construction, are you
19 planning to do any additional testing in that
20 particular area or any of the areas that you feel
21 might need some additional testing?

22 MR. CASTANEDA: We typically, as part of
23 our -- it depends on the level of materiality and
24 what goes into that.

25 We have tested change orders as it relates to

1 construction in the past. We will continue to do
2 so. We would also test any major construction
3 expenses for the year, because those are high
4 dollars, just to make sure that they've been
5 appropriately reviewed and approved by appropriate
6 personnel; but that's kind of the limit. It
7 changes year to year, but from the past, those are
8 the -- kind of the two areas that we've been
9 focused on.

10 MR. MAYERSOHN: Any other questions,
11 Mr. Shaw -- Ms. Shaw?

12 I guess not.

13 Mr. Gauci?

14 MR. GAUCI: Yes, just a couple of comments.

15 As the auditor said, there is a couple of
16 GASBs that were -- that are new, and especially
17 GASB 87, as he mentioned, with the leases, this is
18 going to place significant strain on our accounting
19 staff. So I know it's been delayed, the
20 implementation date, but this could -- this could
21 rear its ugly head really fast. So I just want to
22 make sure that we are relaying to our accounting
23 staff that they should start planning now for
24 implementation, especially of GASB 87. It's just
25 an overall comment.

1 And a question for the auditor: On page six
2 when you talk about significant audit and financial
3 reporting issues, you mentioned, obviously this
4 year is a little bit strange, because you are doing
5 everything virtually, so far, have there been any
6 differences from the prior year in the significant
7 audit and financial reporting issues that you noted
8 this year, as compared to last year?

9 MR. CASTANEDA: I could say off the bat that
10 some of the approval processes have changed during
11 this timeframe. Sometimes there will be a physical
12 signature; however, that's now being done via
13 email, as people can't actually do physical
14 signatures on invoices for approving to be paid, so
15 that has kind of been the major one so far -- I
16 want to say "so far," because we have only done
17 interim fieldwork; we haven't done our year-end
18 fieldwork, but that is the change that we've seen,
19 which is not just affecting the District; it
20 affects all our clients across the board during
21 these past few months. But that's the one change
22 that I've seen going forward, which may or may not
23 continue, depending on how things open up, but
24 that's kind of the change that we've been ...

25 And to your point on leases, yes, that is a

1 great point to make that, you know, we can't rest
2 on this, just because it's been delayed. Staff is
3 aware, and they are -- in speaking with finance
4 staff, they are aware of it and they are -- we are,
5 both with our help and theirs, kind of building an
6 attack plan on how to implement this so it goes
7 smoothly, or as smooth as it could get.

8 MR. GAUCI: And I appreciate that. Thank you
9 so much; and, you know, hopefully we can get some
10 updates along the way, so we don't --

11 MR. CASTANEDA: Absolutely.

12 MR. GAUCI: -- we don't get surprised at this
13 time next year.

14 MR. CASTANEDA: Sure.

15 MR. GAUCI: Thank you so much.

16 MR. MAYERSOHN: Ms. Disch, you had a question?
17 On mute.

18 MS. DISCH: There it is. Sorry about that.

19 I have two comments, one on the leasing
20 standard, I don't know if it's something that's
21 allowed or not, but I implemented that at my
22 leasing company that I work at in 2019 audit, so
23 if -- if the County needed our -- I created kind of
24 like a template that makes it very easy just to put
25 an operating lease into and to calculate the

1 right-of-use asset and liability -- I'm not
2 allowed?

3 MR. CASTANEDA: Oh, no, I -- what company do
4 you work for? I'm sorry, I don't --

5 MS. DISCH: It's called Willis Lease
6 (inaudible) --

7 (Simultaneous speakers.)

8 MR. CASTANEDA: Willis Lease.

9 Yeah, I'd love to see that. Maybe that is
10 something, a tool that could be shared with
11 finance.

12 MS. DISCH: Yes.

13 MR. CASTANEDA: I'm not quite sure -- well,
14 because the districts, they operate under
15 governmental accounting standards, so those -- I'm
16 not quite -- so those standards might be a little
17 different for implementation --

18 MS. DISCH: Right.

19 MR. CASTANEDA: -- and -- but, yeah, I would
20 love to see that. If you want to make that
21 available to us and to finance, that would be
22 great.

23 MS. DISCH: If that's allowed, Joris, I think
24 it would probably help the finance team immensely.

25 And then my second comment was: Did you say

1 that due to Covid, people are approving their own
2 invoices?

3 MR. CASTANEDA: No, that people -- the
4 approval process is being done electronically.

5 MS. DISCH: Okay.

6 MR. CASTANEDA: Not that they are approving
7 their own invoices.

8 MS. DISCH: There is no manual sign-off, but
9 there is --

10 MR. CASTANEDA: Right.

11 MS. DISCH: Okay.

12 MR. CASTANEDA: There is a email trail, no,
13 no, no, no, no.

14 MS. DISCH: I had a small heart attack. Okay.

15 MR. MAYERSOHN: Any other questions?

16 MR. DE MEO: I have a question.

17 MR. MAYERSOHN: I know Mr. De Meo has one.
18 Go ahead.

19 MR. DE MEO: Okay. Good morning.

20 MR. CASTANEDA: Good morning.

21 MR. DE MEO: In the significant audit and
22 financial reporting issues identified, I was
23 wondering if you thought revenue recognition and
24 estimates are areas that you consider significant;
25 and some of the estimates, for example, compensated

1 advances and litigation and contingencies and
2 retirement and employee benefits, those seem to me
3 to be not only significant in terms of materiality,
4 but significant in terms of risk of material
5 misstatement.

6 MR. CASTANEDA: Yeah, that's a good point.
7 Many times you are dealing with estimates and
8 things of that nature, they are -- I will say, from
9 an audit perspective, it does -- it's an area that
10 we do look at.

11 With the significant audit, for the retirement
12 benefits and your OPEB liability, that would be
13 under that payroll processing and debt, significant
14 audit issues that we do look at. I will say that
15 those estimates are done through actuaries and,
16 obviously, the retirement, which is a huge portion,
17 comes from the state. They take those numbers.
18 They calculate them, and then they allocate
19 whatever that liability is. The portion gets
20 allocated throughout all of Florida.

21 So that is not something that the District
22 necessarily has control over in estimating. They
23 just take that information from the State, and
24 that's what it is.

25 So while it is significant and we do look at

1 that, we do recalculate what the State provides the
2 District for reporting numbers, as well as their
3 OPEB liability. We also do look at and recalculate
4 some compensated absences, like you had mentioned.
5 So, yes, while it's not maybe specifically listed
6 here, we are testing that.

7 MR. DE MEO: And so that revenue recognition,
8 I know there is a GASB coming out on that, but
9 still, it's very significant. Is that something
10 that is a significant area for you, in terms of
11 audit testing and --

12 MR. CASTANEDA: I mean, yeah, sure, revenue is
13 always -- especially revenue recognition standards,
14 it is coming down the pipeline. It is something
15 that we test.

16 For revenues, particularly for a Florida
17 government, it's pretty easy to test because, you
18 know, we'll reach out to -- we'll get independent
19 confirmation of all funds that's being sent to the
20 District through the County, as well as through the
21 State. So it is lot of dollars. It is, I will
22 say, relatively easy to identify what those funds
23 actually are for Florida governments, in general.

24 MR. DE MEO: Thank you.

25 MR. MAYERSOHN: Does anybody else have any

1 questions?

2 Ms. Pou, you have got to unmute yourself.
3 Phone or video, either one, we still can't hear
4 you.

5 Is she talking to us, or she is -- Ms. Pou, we
6 still can't hear you.

7 MR. JABOUIN: It looks like she is dialing in,
8 but we can't hear her.

9 MR. MAYERSOHN: We'll put her on hold. We'll
10 put her on hold for a minute.

11 Does anybody else have any questions?
12 Mr. Barnes? Mr. Medvin? Ms. -- Dr. Lynch-Walsh?

13 The only -- the only two questions I had is,
14 you talked about information technology systems,
15 that you weren't drilling down into the, I guess --
16 what do you want to call it, the penetration, but
17 if we --

18 MR. CASTANEDA: Correct.

19 MR. MAYERSOHN: -- if we decided that was
20 something that we might want to proceed with, you
21 would consider that?

22 MR. CASTANEDA: We have the capabilities of
23 doing such testing. Our scope of services, as
24 outlined in our engagement with the District, only
25 covers information technology as it relates to the

1 financial software, so it's not a general kind of
2 overall IT assessment.

3 In doing that process, we do conduct a IT
4 assessment, because we are already talking to your
5 IT people, so we might as well just do it, but
6 that's the limit of it. We don't do deep
7 penetrative testing and other capabilities that we
8 could do through our IT branch of our -- our firm.

9 However, should the -- like I said, should the
10 committee want to explore that, we have those
11 capabilities to do so. It's just currently we are
12 not required do them in our scope of services, per
13 our engagement letter that we've signed with the
14 District, but we are more than capable of doing
15 that, should you wish.

16 MR. MAYERSOHN: Okay. So that would be
17 something that I would just throw out to the
18 committee to see if that's something that we want
19 to proceed with.

20 The other question that I have -- or,
21 actually, two other questions, one dealing, you
22 have budgetary compliance and accountability. Does
23 that go into reviewing bids and seeing how they
24 match up with budgets and -- because we've had some
25 issues where there's been some bids that have kind

1 of been separated and maybe in a budgetary
2 capacity, you know, it's under a certain threshold,
3 it's legitimized in that sense, but it kind of
4 diverts bids, which can be suspect.

5 MR. CASTANEDA: Yeah, we do test bids to make
6 sure they are compliant with the District's
7 purchasing policy.

8 I will say that, you know, they issue -- the
9 District issues a lot of bids throughout the year.
10 We take a sample of it; we don't test each and
11 every individual bid.

12 MR. MAYERSOHN: No, no.

13 MR. CASTANEDA: Yeah, so we do do that
14 testing, as well as, like I said earlier, on
15 construction contracts, we do a specific test on
16 change orders, just to make sure that that was done
17 appropriately and the rationale for the change
18 order appears reasonable and the appropriate
19 personnel signed off on it.

20 And I will say that, as part of our general
21 testing of expenditures or payments, we do have
22 some -- we do things that are -- how do I want to
23 say this -- if it's right under the threshold, like
24 if -- for example, if the threshold is \$1,000 to
25 get three quotes and there is a lot of \$999.99-type

1 transactions, we do look at that, we'll pull some
2 specific items; but, again, it's on a test basis,
3 and we haven't seen any thing under that. However,
4 that -- if this is something that you would want us
5 to do a specific test on, you know, we'll keep that
6 in mind, and we'll implement that into our audit
7 plan for year end for sure.

8 MR. MAYERSOHN: Okay. Those are the only two
9 questions.

10 Is Ms. Pou back on the line? I don't know.

11 Well, seeing no further questions, do I have a
12 motion to transmit?

13 UNIDENTIFIED SPEAKER: So moved.

14 MR. MAYERSOHN: Do I have a second?

15 MS. SHAW: Second, Phyllis Shaw. Second,
16 Phyllis Shaw.

17 MR. MAYERSOHN: Okay. All those in favor of
18 transmitting item number seven, MSL required
19 communication under government auditing standards,
20 signify by saying "aye."

21 ALL PRESENT: Aye.

22 MR. MAYERSOHN: Anybody opposed, signify by
23 saying "nay."

24 The ayes have it, so we are transmitting.

25 Moving on to item number eight.

1 MR. CASTANEDA: Thank you.

2 MR. MAYERSOHN: Summary of activities for
3 2019-2020 school fiscal year and proposed audit
4 plan for the 2020-2021 school fiscal year.

5 Mr. Jabouin? We can't hear you. We can see
6 you, but we can't hear you.

7 While Mr. Jabouin is figuring it out, just
8 keep in mind that the next two items are going to
9 take, what I believe, a little bit more time than
10 what we have allotted, so what I may try to do is
11 just go around by roll call and ask if you have
12 questions, at least on the audit plan. The other
13 one may be after each item that we review. So this
14 way, it's easier to kind of keep track, if that's
15 acceptable to everybody?

16 UNIDENTIFIED SPEAKER: Yes.

17 UNIDENTIFIED SPEAKER: Yes, that's fine.

18 MR. MAYERSOHN: Okay. Are you ready,
19 Mr. Jabouin? Because you are still on mute.

20 I guess he is waiting.

21 DR. LYNCH-WALSH: You are in charge, Robert.

22 MR. MAYERSOHN: I know.

23 Let's move on to the next item now.

24 MR. BARNES: He is saying, Wait.

25 MR. MAYERSOHN: Boy, the first time you

1 control the meeting and I've got to wait.

2 Are you trying to share the screen with us?

3 Maybe Mr. Barnes can tell us about his trophy
4 room.

5 We can move on to audit committee member
6 comments, but I know we are going to have some
7 after this anyway, so ...

8 MR. JABOUIN: Hello?

9 MR. MAYERSOHN: Yes.

10 MR. JABOUIN: Here we go. Thank you.

11 And can the committee hear me now?

12 MR. MAYERSOHN: Yes, we can.

13 Now we can't.

14 MR. JABOUIN: Hello?

15 MR. MAYERSOHN: Now we can hear you.

16 MR. JABOUIN: Hello?

17 Hey, Bryan, I'm having trouble.

18 MS. POU: You are not the only one.

19 MR. JABOUIN: I just unmuted myself.

20 MR. MAYERSOHN: Okay.

21 MR. JABOUIN: It sounds like they can hear me
22 now.

23 Okay. Hello? Can the committee hear me?

24 MR. MAYERSOHN: Yes, we can.

25 MR. JABOUIN: Thank you very much.

1 It appears that I'm having a hard time hearing
2 you, but I could hear the committee very softly.
3 Give me one moment to adjust one other setting,
4 please.

5 Okay. I'm going to go ahead and get started
6 with my presentation, just do one last check if the
7 committee can hear me?

8 MR. MAYERSOHN: Yes, we can.

9 MR. JABOUIN: Thank you very much.

10 Okay. I do have on the screen the audit plan
11 document. I hope that that appears in -- on the
12 screen for the committee to be able to view, if I
13 can please get a confirmation of that?

14 MR. DE MEO: Yeah, I can see that.

15 MR. JABOUIN: Thank you very much. I
16 apologize for the technical matter.

17 This agenda item is in accordance with School
18 Board policy to have an audit plan prepared, and
19 this is the audit plan that I prepared for the
20 fiscal school year 2020 and 2021.

21 Now, two years ago, when we had to prepare
22 such a plan, the timing of when I started made it
23 very difficult to do that; I started in June of
24 2018, and the plan was due immediately after that,
25 and it takes a while, a few months, to be able to

1 prepare such a plan.

2 I was unable to find any sort of framework as
3 it pertained to the compilation of -- of previous
4 audit plans, and so a year later, last year, there
5 was more information. I was more aware since I had
6 the attended board meetings and workshops; and last
7 year I set up a risk assessment process and plan
8 for preparing an audit plan.

9 And I also reviewed different plans from
10 different districts on how they address certain
11 types of matters. I had risk assessment meetings.
12 I took a look at data with respect to contracts
13 pertaining to legal, procurement, some of our
14 intergovernmental agreements; certainly, the SMART
15 bond, but also the non-SMART bond projects, and
16 then information technology and -- and maintenance
17 contracts, as well.

18 In future years, I think the risk assessment
19 process is going to be better, because my knowledge
20 base will continue to get better and I'll continue
21 to get, you know, good, valuable comments from
22 members of the committee on areas that we should
23 take a look at.

24 So with respect to the document that I have
25 here, there are a few points that I would like

1 emphasize. One of them is that -- our primary
2 responsibility, and that is to assist the School
3 Board and the superintendent with their oversight
4 responsibilities, and then the audit committee with
5 your advisory responsibilities, as well as district
6 management as it pertains to their strategies and
7 operations and provide them with assurance to be
8 able to meet their goals and objectives and make
9 sure that it's done within appropriate -- in an
10 appropriate internal control environment.

11 The work itself is set up in accordance with
12 government auditing standards, in accordance with
13 my experience in how an audit function should be
14 conducted to look for internal controls and assess
15 the quality -- the quality of the work, but we
16 don't provide absolute assurance. We -- you know,
17 we test high-risk areas. We do sample testing. We
18 don't test everything, and we do test certain
19 periods of time. We do try to eliminate these type
20 of risks in the work that we do, but an audit is
21 not a document that provides absolute assurance.

22 I anticipate that in future years, we'll be
23 better able to take a look at the design of
24 controls, put in some very good antifraud
25 components of our program, and take a look at

1 inefficiencies that can be improved in the
2 environment, in our environment.

3 So I -- I mean, ultimately, the district
4 management, they are responsible for achieving the
5 goals. They are -- they are responsible for
6 putting in the controls, and they are responsible
7 for identifying and mitigating risks before we get
8 there, before the work starts; and I try to
9 communicate and liaise with them on various types
10 of matters in order for them to be able to have the
11 right environment before an audit starts.

12 And we do our audits in accordance with
13 government auditing standards. Our peer review
14 check to see that we were doing so, and we are.
15 There were a couple of exceptions in our peer
16 review that we needed to address as far as
17 reviewing, but our work has to be planned. Our
18 team members have to be proficient in their work.
19 Our work needs to be reviewed internally before
20 it's published.

21 When I was hired a couple years ago, I was
22 asked to put a continuous improvement program, and
23 I have done so. It's very difficult to be able to
24 review, you know, all of the work timely, but it --
25 it is something that's fundamental to our

1 programming.

2 Our plan itself has certain assumptions -- I'm
3 going to pause for a quick second just to make sure
4 that people can hear me, because I had the sound
5 problem. Can someone please confirm that my voice
6 is coming in okay?

7 MR. MAYERSOHN: It's coming in.

8 UNIDENTIFIED SPEAKER: Yes, we can hear you.

9 MR. JABOUIN: Our plan does have certain
10 assumptions.

11 Any consideration, just like us, we face the
12 health concerns that are out there, and we -- we
13 don't know how things are going to change,
14 hopefully for the better. It does take into
15 account that our team members will be there, that
16 no one is going to resign.

17 There is an assumption that I have, as far as
18 we are going to hire a facilities audit manager,
19 which is key to a very big part of your program,
20 that we can hire somebody and hopefully that person
21 can start before the end of the year and they will
22 be productive as soon as possible; the schools and
23 the departments, that they are accessible to us
24 given the environment.

25 And it's very challenging to be able to

1 anticipate the projections for absences that we
2 have and if any of the projects run over, and we
3 try to make sure that these projects are accurate
4 and they are the right context and that the work is
5 done professionally, and that drives a lot of what
6 we do.

7 And then, also, operationally, you know, there
8 is also my schedule. It is a very challenging
9 schedule to meet all the different meetings and
10 events that I participate in as far as assisting
11 the District in a variety of different matters, and
12 our auditors are often waiting on me to be able to
13 provide feedback and -- on the work and coaching
14 and -- and direction.

15 But, ultimately, though, as I go through the
16 plan with you, there is not much room for anything
17 else. So it -- it is a rather aggressive plan, but
18 if something needs to be added, then something
19 needs to be removed; and on some of the work that
20 we started on last year, we're very far along with
21 them, that removing them would actually not be
22 good, considering the amount of time that we've
23 spent on some of those areas.

24 The plan begins by taking a look at some of
25 the areas that we covered last year. This is

1 required by government auditing standards, to have
2 such a reconciliation; but we did, on internal
3 funds item number one, perform internal audits --
4 internal funds audits, despite being down three
5 people in that area.

6 The charter schools, item number two, we did
7 review the financial statements of all of the
8 charter schools this past year. We brought in more
9 schools than we typically do because of the
10 questions that we had as far as their ability to
11 properly manage their financial statements,
12 questions that we had on that front.

13 As we move on to the next page, I don't have
14 any particular comments until we get to the
15 operational audits.

16 The purchase card part on operational audit
17 number one, we -- the followup that we would do was
18 impacted by the fact that Jerry Usallan, who was
19 our facilities audit manager, who did very great
20 work for us, he -- he ran that audit for us, and he
21 retired. And so the followup work that I wanted to
22 do with the purchasing cards, that's going to roll
23 over into next year.

24 Operational audit number two on the vending
25 machines, we actually have done a substantial

1 amount of work for that, and my intention was to
2 present that report at the May 2020 meeting, but
3 now it makes sense to wait until the school
4 environment is what it needs to be and observe the
5 operations of the vending machines, in order to
6 make sure that our recommendations and findings are
7 meaningful and they are applicable unto the new
8 environment.

9 Operational audits number three on BECON was
10 planned, also, for May of 2020, but BECON was
11 heavily involved in the distance-learning
12 objectives that the District, you know, was
13 meeting.

14 And then, as it pertains to operational audit
15 number four on the discipline, our team did a lot
16 of fieldwork with respect to that. My
17 unavailability to be able to get into the details
18 of the work and the fieldwork, just due to my
19 availability, has impacted this work, because the
20 team often waits for me to be able to get direction
21 or to get support or be able to -- if data is not
22 coming through from the department, to be able to
23 push them. And so my workload impacts the
24 fieldwork in a lot of different audit areas we are
25 talking about, including this particular area.

1 As we move on to page nine, these are the RSM
2 audits that you are familiar with on facility
3 audits, you know, one through -- I guess one
4 through three.

5 And then we had begun, on item number seven,
6 the SREF inspections audit. Mr. Usallan had headed
7 that until he retired.

8 What was new for us this year was the
9 information technology audits. On IT audit number
10 one, the Board, during the presentation of the plan
11 to them, subsequent to the audit committee, wanted
12 to have more information technology work, and so we
13 were able to work on that. We do have meetings
14 that are scheduled with the IT area to be able to
15 go over those within the next month. So that --
16 that project is in the upcoming plan, and that will
17 be shortcoming -- forthcoming, excuse me.

18 And then the Recordex audit is number two.

19 On the property and inventory audits, we do
20 continue them. Essentially, I'll talk about the
21 technology distribution when I get to -- into the
22 plan a little bit further on, but I wanted to
23 emphasize number three on the inventory process
24 improvement project. Even though we did those
25 audits, we all know that the process needs to be

1 improved, because it isn't just a result of the
2 audit, because if the audit turns out to be
3 successful, it just may just be by chance that it's
4 successful or unsuccessful until we take a look and
5 we improve the process of that.

6 Jumping on a little bit further, on page
7 twelve, we spent a considerable amount of time on
8 item number five on the auditor general's FEFP or
9 the FTE audit of transportation. I would say that
10 we probably spent, from the week before
11 Thanksgiving up until the Christmas holidays, with
12 my time exclusively on that and the Recordex, as
13 well as Ann Conway's time and Jennifer Harpalani's
14 time on those particular projects.

15 And then, after that was done, the peer review
16 started in January. That's item number eight, and
17 that took pretty much the entire month of January,
18 and then we had the audit committee meeting at the
19 end of January.

20 And then, on page 13, you know, we have here
21 some of the work that we assisted with the
22 different firms on; and then we did spend some time
23 benchmarking ourselves on items numbers three,
24 four, six and seven, where we liaised with
25 different districts on a variety of, you know,

1 different matters.

2 As it pertains to the next pages, 14 through
3 16, our team were glad to be able to attend
4 trainings that we do for ourselves, trainings that
5 we do for other people throughout the District,
6 because the more that we can teach them about the
7 correct application of policies and procedures and
8 to avoid internal control gaps, then the better
9 this makes the entire control environment within
10 the District; and then we also participated in the
11 strategic plan meetings and various events with the
12 principals because that allows us to liaise with
13 them in understanding what are the issues and
14 challenges that they face.

15 Okay. As far as our audit program, the way
16 that I try to structure a variety of the bases or
17 the foundation of what we work on, the assessment
18 process itself is key for me to be able to
19 determine where the risk areas are; and then come
20 challenges of scheduling and processing them and in
21 doing the work and then recording it.

22 What I think is going to be critical for me,
23 throughout the year, is to be alert to the
24 different risk factors that are changing across the
25 organization. Because even though I'll do a risk

1 assessment next year, I -- I don't want to be
2 behind in the emerging issues and being able to
3 identify and assist different areas of the District
4 with different challenges that they have in
5 implementing things correctly.

6 Looking at our unit -- and it's best to look
7 at the following pages; we have organizational
8 chart that I have on pages -- on page 38 and a
9 little bit of a -- of a table on page 37, but,
10 ultimately, our area is broken out amongst -- the
11 first area is the internal funds. This is a
12 required area by statute that we'll have to look at
13 eventually the accounts of the 226 schools.

14 The second area, which is our operational and
15 discipline, given our risk profile and what the
16 Board, the Superintendent, has communicated, this
17 is a critical area and a very important area of our
18 program.

19 The charter schools, also important, we have
20 responsibilities as far as oversight of -- of the
21 financial -- the financial concerns of the charter
22 schools; and then, on the operational part, which
23 is the blue slice there, this is the area where
24 there can be discussion as far as where we look at,
25 because our risk profile is going to drive a lot of

1 what we take a look at.

2 And then the fifth area is facilities. Now,
3 that's broken out into separate subassessments that
4 I do. So you've got the SMART program -- well,
5 I've got a strategy with our RSM; we look at every
6 quarterly on what that program is going to cover.

7 And then you've got the non-SMART projects
8 that also need to be wonked so we can go ahead and
9 take a look at them. And then there is the
10 regulatory portion of it, which is a different
11 component of SREF, and then the maintenance
12 contracts that also need to be taken a look at.

13 But this -- but this area here, the
14 facilities, is very heavily dependent -- I mean,
15 some of the work is getting done with RSM -- on our
16 ability to be able to identify and hire and retain
17 and get contributions from a facility audit
18 manager.

19 The next area, the technology which is in
20 purple, that was new last year, so taking a look at
21 general computer controls and applications and
22 significant IT processes. It turns out the
23 Recordex and the other technology audit, that falls
24 in that area, as well. Even though those are
25 hardware, they are technology hardware.

1 And then on the green, the property and
2 inventory area, that's required, as well; and
3 what's very key is the inventory process
4 improvement that we will finish up this year.

5 And then the other area that's in red is
6 "other," and that actually, if I had to right-size
7 the effort amongst the slices, which all look like
8 they are the same, the "other" includes the
9 regulatory, the auditor general, and some of these
10 areas that are extremely important that we have to
11 react immediately and I have to move things around
12 for.

13 So that -- that's a picture of our area as we
14 get into the audit plan subjects here.

15 So, in the first line, you have internal
16 funds. So the requirement is the internal funds
17 have to be done within 12 months. So we were able
18 to report on 53 of them, and some of them pertain
19 to the prior year, so 199 of them need to be done
20 for school year '19, and then all 226 for school
21 year '20.

22 Now, the good thing is, though, our team
23 during the pandemic that they have been prepping
24 for them were able to do two-year audits. So even
25 though that number is greater than it would seem,

1 we'll be able to move forward with them in the way
2 that Ann Conway, who works for me, is strategizing;
3 but it is lot of work that needs to be done, and
4 we'll -- you know, it's on the plan for this year.

5 When we are caught up on some of this work in
6 the fourth quarter, we need to streamline our
7 school internal funds audits to carve out the
8 payroll work, because we need to make sure that --
9 in order to catch up, and we used to be way behind,
10 that we are addressing what's regulatorially
11 required; but now we are going to go ahead and do
12 that on a risk assessment basis.

13 Property and inventory, that is right below
14 that, but along the lines with some of the
15 questions you had, Mr. Mayersohn: The whole device
16 distribution process. So when you see the property
17 and inventory audit that we are planning, what we
18 are going to do is carve out what's been
19 distributed to the students and to the parents,
20 because that will get its own audit in the line
21 that I have over there, and -- and so the areas
22 that are not inclusive of the device distributions
23 will be what you see in the property and inventory
24 audit. So all of the items that employees may have
25 taken home, all of the items that are in the

1 schools, those are still in scope with that
2 particular audit.

3 Now we head into, as I was talking about
4 earlier, all the audits that are in yellow here --

5 MR. MAYERSOHN: Mr. Jabouin, if we can just
6 (inaudible) --

7 (Simultaneous speakers.)

8 MR. JABOUIN: -- (inaudible) cannot work in
9 those --

10 MR. MAYERSOHN: Mr. Jabouin, if we can just
11 (inaudible) --

12 MR. JABOUIN: (Inaudible.)

13 (Simultaneous speakers.)

14 MR. JABOUIN: Hello?

15 MR. MAYERSOHN: If we can --

16 MR. JABOUIN: Yes.

17 MR. MAYERSOHN: If we can just go back to page
18 21 --

19 MR. JABOUIN: Of course.

20 MR. MAYERSOHN: -- if anybody has any
21 questions on those audits, because this is the plan
22 for the 20/21 year.

23 So as we go through these pages, if anybody
24 has any questions, I'd rather do it this way, if
25 it's okay with the committee and yourself, than

1 come back later on and go: Well, let's go to 21;
2 no, maybe we are going to go to 26.

3 So does anybody have any questions?

4 I can't see if hands are raised, so are we
5 good on this?

6 MR. JABOUIN: Let me check.

7 MS. DISCH: Mr. Jabouin, I have a question.
8 It's Hagen.

9 MR. MAYERSOHN: Go ahead.

10 MS. DISCH: Hagen Disch.

11 On page 26, you have the roofing --

12 MR. MAYERSOHN: Go -- let's go to page 21. We
13 are going page by page so --

14 MS. DISCH: Page by page, I thought --

15 MR. MAYERSOHN: If you have any questions on
16 21 or 22, then hold off those questions until we
17 hit that page.

18 So seeing none, let's go to page 22.

19 MR. JABOUIN: Thank you.

20 All right. So as it pertains to page 22, and
21 this goes on to page 23, as I mentioned earlier in
22 my report, our team has done a significant amount
23 of work on that, and we should be in a position to
24 issue these, but a huge factor is my availability
25 to be able to look at the detailed work.

1 So tomorrow, at 11 o'clock is my first meeting
2 with the auditors that work for me that have been
3 working on this fieldwork for quite a while, after
4 they have been trying to meet with me for a while.
5 So a lot of that is based on -- us getting to
6 closure has to deal with my availability to do the
7 detailed work on this and the different audits that
8 we are doing, and that's -- if I may,
9 Mr. Mayersohn, that applies to both pages 22 and 23
10 up until we get to number five.

11 I'll pause now.

12 MR. MAYERSOHN: Okay. Does anybody have any
13 questions on these two pages?

14 MR. BARNES: Yes, Mr. Mayersohn, on 22.

15 MR. MAYERSOHN: Go ahead.

16 MR. BARNES: Barnes.

17 Mr. Jabouin, it doesn't tell me, but it may be
18 a part of the scope of body of work.

19 On the discipline matrix, in that side, we
20 talk about student services appropriate for
21 discipline. When we do these audit reports, will
22 there be a breakout based on grade levels, race,
23 and such? Because when I look at it, it says it's
24 going to be done; but when the final product come
25 out, will I be able to tell how many nonwhites, how

1 many blacks, how many, you know, hispanics on these
2 different discipline issues?

3 MR. JABOUIN: Mr. Barnes, I -- I was not
4 originally intending on doing it like that. I can
5 look at the data and -- to be able to see if I can
6 identify that, because the basis of selection was
7 schools that had a high number of -- of discipline
8 instances, as well as schools that had a low number
9 of discipline incidents, but it was right-sized
10 based on the population of the schools. We
11 excluded elementary schools. It was mostly middle
12 and high schools so -- and the reason why we chose
13 schools that had a low number was to try to
14 determine if there was incompleteness of data.

15 So we may have that information, but it wasn't
16 the basis of selection; and then I have to check to
17 see whether or not -- I mean, whether or not I am
18 able to sort of -- to be able to talk about that
19 and those type of things and those type of
20 categories.

21 But -- but we'll know the instances that we
22 are talking about, though, and maybe I can work
23 with some of the departments that do that as it
24 pertains to any issues regarding any -- any
25 concerns that people might have on that front.

1 So I'll have to keep that in mind, Mr. Barnes,
2 but that wasn't the focus as far as a selection.

3 MR. BARNES: Well, I think the schools would
4 probably -- you would probably be able to identify
5 some trends by just looking at the -- the makeup of
6 the school population or its location; but what I
7 was getting at is one of the things that we have
8 dealt with in this district is, say if you are in a
9 school where the majority of the students are not
10 students of color and you may have a lower
11 representation of students of color in a -- in that
12 school, but what you'll find out is that the
13 discipline, even though they may be low in
14 number -- what I am saying: The school population
15 sometimes reflects the basic community population
16 in terms of how -- I'm just saying, at some point,
17 we need to be able to identify whether there is --
18 and that may not be yours, but I hope that the
19 audit report would show that, that discipline
20 should -- should be the same no matter where you
21 are, no matter where the make-up.

22 So when the results come out, I want to be
23 able to look at -- we should be able to look at it
24 and say the discipline is the same at Stoneman
25 Douglas as it would be in Hallandale High School,

1 based on --

2 MR. JABOUIN: I certainly understand your
3 point.

4 I think what would make sense to me when the
5 statistics come out, is that I meet up with the
6 cabinet colleagues that are more experts into these
7 type of things and share that data with them,
8 because, obviously, the points that you bring up,
9 Mr. Barnes, are some that are discussed in our
10 communities.

11 MR. BARNES: Okay.

12 MS. FERTIG: I just want to join with
13 Mr. Barnes in saying I think that's a data point
14 that should be included in your audit, and when you
15 are doing the audit is the time to do it. I hope
16 that that will be a component of what you do.
17 That's Mary Fertig.

18 MS. DAHL: Rebecca Dahl, I agree with Mary
19 Fertig and Mr. Barnes. I believe the
20 disaggregation of the incidents with -- with race
21 is extremely important and should be definitely
22 part of that.

23 MR. JABOUIN: My comment to the committee is
24 that my expertise is not necessarily in those type
25 of factors, so when we are talking about technical

1 compliance with the policies and procedures, versus
2 making conclusions as it pertains to those type of
3 socioeconomic type of matters, that is a little bit
4 of a different discipline on that. I mean, I think
5 I would have to share that data with those that are
6 better qualified to that in order to be able to
7 make any conclusions from an audit standpoint.

8 MR. BARNES: Mr. Jabouin?

9 MR. JABOUIN: Yes, Mr. Barnes?

10 MR. BARNES: I think what would solve this
11 problem, and it would not be some additional --

12 MR. MAYERSOHN: You just muted yourself.

13 MR. JABOUIN: Mr. Barnes?

14 MR. BARNES: Okay. Now I'm good. Are you
15 good now?

16 MR. MAYERSOHN: Now I can hear you.

17 MR. BARNES: Yeah, it did it by itself.

18 What I am saying is, the problem that we are
19 talking about, it should not be an issue if the
20 reporting is district-wide, school by school. If
21 every school is required to report certain data,
22 then you will be able to pull from a district-level
23 database, and it could be disaggregated that way.

24 What I am saying is, it needs to be consistent
25 district-wide on reporting, not only discipline,

1 but threat -- what I am saying, all of these things
2 that deal with school-based discipline matrix, it's
3 the reporting criteria that needs to be in place
4 which will be universal throughout the district, if
5 that is in place, there will be no problem with
6 going in and pulling data that we are talking about
7 right now.

8 MR. JABOUIN: I agree.

9 MR. MAYERSOHN: Mr. Jabouin, can I -- and I
10 don't know if Mr. Gohl is still on the line or
11 Dr. Wanza.

12 DR. WANZA: Yes.

13 MR. MAYERSOHN: Maybe they can add into this
14 regarding, I guess, the basis system and how that
15 works and how -- what's reported in and what's
16 reported out.

17 MR. JABOUIN: I wanted to mention something
18 before either of them jump in.

19 I had communicated to them, as recently as
20 last week, that when we are ready to go over the
21 data, that they are both involved in it, and so I
22 I'll -- I'll obviously bring up the points that you
23 mentioned, if Mr. Gohl or Dr. Wanza are still on.

24 DR. WANZA: So this is Valerie Wanza, chief
25 school performance and accountability officer.

1 Good afternoon, everybody. I trust that all
2 is well with all of your families.

3 MR. MAYERSOHN: Welcome, Dr. Wanza.

4 DR. WANZA: You are welcome.

5 So I heard bits and pieces. I did hear what
6 Mr. Barnes was saying, and it is true that the
7 District does have a standard, if you will,
8 discipline plan that is to be uniformly and
9 consistently applied across -- or administered,
10 I'll say, across all schools. We do have one for
11 secondary, one for the primary grades and -- I'm
12 sorry, one for the intermediate grades in
13 elementary, and then there was some conversation,
14 obviously because, I'm going to say, behavioral
15 responses at the PK to 2 level may be a little bit
16 different than you would administer, obviously, for
17 a 5th grader, as opposed to a five-year-old.

18 But to answer your question: Yes, we do have
19 a discipline matrix that is supposed to be
20 administered consistently across all schools.
21 The -- the District's databases as it relates to
22 basis, terms, all of that does have all the
23 demographic data.

24 So, you know, if the -- it is -- if it is the
25 will of the committee that you want to see it

1 reported by -- demographically within infractions,
2 across infractions and across schools, that
3 capability is there.

4 I hope that answers the question. If I didn't
5 hear it appropriately, or if I didn't hear it the
6 way you intended it, ask it again, and I'll be glad
7 to respond.

8 MR. BARNES: You answered my question, Doc.

9 DR. WANZA: Okay. Thank you.

10 MR. MAYERSOHN: So I think Mr. Jabouin, from
11 what I'm hearing, is that Mr. Barnes' concerns and
12 comments that he made was obviously supported by
13 Ms. Dahl, as well as Ms. Fertig, without going
14 through a roll call, I'm sure some of the other
15 members; so when you do that audit, if you can
16 include some of that information, I think that
17 would be the will of the committee, if I'm hearing
18 that correct.

19 MS. SHAW: Phyllis Shaw, I would like to
20 speak?

21 MR. MAYERSOHN: Go ahead, Phyllis.

22 MS. SHAW: My only concern in having an
23 accounting auditor look at the statistics or the
24 results from the data that is collected is
25 misinterpretation. I would rather have someone who

1 is skilled in this particular area who is able to
2 look at the data, make sure there are no underlying
3 issues, make sure that the trending is correct, the
4 information is correct, be able to follow up with
5 the right questions, if they are looking at certain
6 datas and the data may not seem okay; versus an
7 accountant, who can look at statistics and can
8 calculate the statistics and say, this particular
9 area, the school's number is higher based on the
10 discipline matrix.

11 I mean, that's great; but I don't think it's
12 going to yield a result that we are going to
13 receive, or if we receive the result, it may not be
14 conclusive or correct. That's my only issue with
15 having an accountant, per se, look -- looking at
16 those numbers.

17 I think it's the great idea to have it
18 reviewed. I am on the discipline matrix committee,
19 so we really need to make sure that the data is
20 being interpreted correctly when it comes out.

21 UNIDENTIFIED SPEAKER: If I --

22 MR. JABOUIN: If I may add to what Mr. Shaw
23 was saying, even though I understand the components
24 of what was mentioned, my skill set, as far as
25 interpreting these matters with respect to the

1 community is limited on that.

2 Obviously, I can determine compliance with the
3 discipline matrix and the -- and the District
4 policies and procedures; but being able to make any
5 conclusions as far as different parts of the
6 community is a bit challenging.

7 MR. MAYERSOHN: So, Ms. Shaw, is that a
8 recommendation?

9 MS. SHAW: Well, my recommendation is for --
10 not for the internal audit committee, unless there
11 is someone with the experience to be able to
12 evaluate the data and provide sufficient finding.
13 If that's the case, we need to get someone who is
14 skilled in that area to do it, and I don't think
15 your internal auditors are thoroughly skilled.
16 They can provide some information, but I don't
17 think it's information that we need to publicize
18 and rely on, because there may be errors in
19 those -- in some of that information that needs to
20 be reviewed.

21 For example, the example he gave is doing a
22 comparison between the two schools, one of which
23 was Hallandale. What happens if you are looking at
24 the Hallandale data but it's not completely
25 conclusive? There may be underlying issues that

1 are relating to those numbers. Someone who is
2 skilled in that area would be able to pick it up
3 and ask more appropriate questions to find out what
4 is really going on, or vice versa.

5 MR. JABOUIN: As to what Ms. Shaw is saying,
6 as part of the fieldwork, we needed assistance from
7 people that were more expert in those particular
8 areas as to the application of it, because,
9 ultimately, there is a knowledge base with that
10 type of situation that is more than we can do,
11 outside of just checking for compliance with the
12 policies and procedures; but being able to
13 interpret them, as far as the rest of society, is a
14 bit more than we will be able to do.

15 MR. MAYERSOHN: So, again, Ms. Shaw, what --
16 what I'm -- what I'm asking is, because this is the
17 Office of the Chief Auditor's plan, which we can
18 make comments, and when it's presented to the
19 School Board, our comments will be included in
20 there, so what I'm asking is, if you would -- if
21 you feel that you would like to make some
22 direction, motion, that this plan include some
23 outside agency that might have some more insight --
24 no offense to Mr. Jabouin and his staff, but
25 someone who may have that expertise, as such was --

1 and, again, I'm not saying the validity of the
2 report or anything, but similar several years ago
3 to the Evergreen report that was done by an outside
4 agency.

5 MS. SHAW: Right. Yes. Yes.

6 MR. MAYERSOHN: So are you making a motion?

7 MS. SHAW: I am -- actually, yes, what you
8 just said, but I'll wait until there are other
9 comments. How about that?

10 MS. FERTIG: I'll second her motion.

11 MR. MAYERSOHN: Okay.

12 MS. SHAW: Thank you.

13 MR. MAYERSOHN: I'm just dealing with this
14 page, these two pages, so then we can move on, I
15 guess, and --

16 MS. DAHL: Mr. Mayersohn?

17 MR. MAYERSOHN: What?

18 MS. DAHL: This is Rebecca Dahl.

19 MR. JABOUIN: Yes.

20 MS. DAHL: I agree with what Ms. Shaw is
21 saying, but I think we have to be very cognizant of
22 the fact that the tenor of the United States has
23 changed dramatically in the past several months,
24 and I believe Dr. Wanza could, you know, agree with
25 me that one of the reasons the Promise program was

1 started was because we had the most discipline
2 problems in the state and it was heavily on the
3 black children.

4 So I don't want us to come back looking
5 like -- I want us to come back with a real picture.
6 So I agree with Ms. Shaw that we need to have an
7 outside, because I'm still very concerned that
8 discipline is netted out more to the minority
9 children, black and brown, than it is to white.
10 That's my comment.

11 MR. MAYERSOHN: So are you supporting Ms. --
12 so you are supporting --

13 MS. DAHL: Yes, absolutely. Absolutely, it
14 has to have somebody else that can look at that
15 data and tell us, you know, is there -- is there
16 inequities in the discipline that is being given to
17 children.

18 MR. MAYERSOHN: Okay. Mr. De Meo?

19 MR. DE MEO: Yes, I do think having a report
20 that discloses some of the outcomes of that program
21 would be useful, but I think for an internal
22 auditor, it's beyond the scope of what auditors do.

23 If -- if the OCA is going to test for
24 sign-offs and appropriate checklists and that type
25 of thing, which are objective and can be reported

1 on, I think that's appropriate; but I think beyond
2 that, it would be inappropriate for the OCA to
3 attempt to compile that data which might need
4 filtering, as everyone else has spoken about, and
5 it might be misleading.

6 So it would be great -- it would be great if
7 that's the wisdom of and the will of this group to
8 have a special report done by experts who can
9 interpret and understand and synthesize the data,
10 that's fine; but I really think it's beyond the
11 scope of the internal auditors to go beyond
12 compliance, let's say.

13 MR. MAYERSOHN: So -- so I guess what you are
14 saying is, If the will of the group is go with an
15 external auditor that has expertise, you are
16 willing to accept that; but for the internal
17 auditor to currently do, it's just going to meet
18 more of the compliance standards.

19 MR. DE MEO: That's -- that's correct, and I,
20 in fact, I wouldn't use the term "auditors"; I
21 would use the term, you know, "sociologists," those
22 trained in these specific human behavior
23 categories.

24 I don't think our auditors, who do great work,
25 are -- are equipped to do that.

1 MR. MAYERSOHN: Okay. So it's -- it sounds
2 like the will of the committee is to have an
3 external, call it, company that -- that can -- able
4 to interpret data, interpret discipline, if
5 that's -- and I believe Ms. Shaw made a motion and
6 Ms. Fertig seconded.

7 Ms. Shaw, you want to restate your motion?

8 MS. SHAW: My motion is for the -- for the
9 internal auditor to work to hire a company who is
10 able to look at the -- the policies and procedures
11 as it relates to the discipline matrix and be able
12 to evaluate whether it is being applied across the
13 district, regardless of school and grade, across --
14 equity -- equality, sorry.

15 MR. MAYERSOHN: Ms. Fertig, you seconded that
16 motion, correct, Ms. Fertig? You can nod your
17 head.

18 MS. FERTIG: Yes.

19 MR. MAYERSOHN: All right.

20 MS. FERTIG: I can nod my head.

21 MR. MAYERSOHN: You can.

22 All right. So seeing that it seems to be that
23 Ms. -- again, Ms. Shaw made a motion. Ms. Fertig
24 seconded it. Let's take a vote.

25 All those in favor signify by saying "aye."

1 MS. POU: I have a question. Can you hear me?

2 MR. MAYERSOHN: Yes.

3 MS. POU: This is Connie Pou.

4 MR. MAYERSOHN: Yes.

5 MS. POU: Okay. So let me -- let me
6 understand this. Are we saying that we are going
7 to be separating the report from the auditor, which
8 is going to address all the technical issues of
9 compliance, from the idea of getting onboard
10 experts that will be able to interpret this data?

11 MR. MAYERSOHN: I -- I believe that we are
12 looking for an outside firm that will do both, as
13 opposed to putting the burden on the auditor; and,
14 again, this would be up to the -- to the, you know,
15 Board, but the way that I'm hearing it is that that
16 can be accomplished by one group, as opposed to
17 having two groups work simultaneously, one
18 providing data, one interpreting data, because I'm
19 sure that there will be additional questions that
20 the outside group may need to ask or investigate,
21 versus the internal auditor meeting up with what
22 standards and compliance need to be met.

23 MS. SHAW: Absolutely, leave them to do the
24 work of the internal auditor.

25 MR. MAYERSOHN: Right. So we are relieving

1 the internal auditor of doing the work and having
2 the outside agency do it, which will give the
3 internal auditor more ability to do other things.

4 MS. POU: Okay.

5 MR. JABOUIN: If I may, it sounds like this
6 would be a separate project outside of this project
7 that we would seek to engage somebody to do.

8 What happens is, we are far along into the
9 fieldwork. You can have different fiscal years.
10 So you are going to have another firm come in --
11 they really can't jump.

12 But, also, my concern is my time is running
13 out, and we another audit report to do.

14 But if the motion, and I would need it to be
15 restated, is that there be a separate evaluation of
16 this after we are done, then that is something that
17 it seems like it is reasonable to pursue.

18 MS. SHAW: Yes, this is Phyllis Shaw.

19 MR. MAYERSOHN: Ms. Shaw, it's your motion.

20 MS. SHAW: Yes.

21 MR. JABOUIN: Ms. Shaw, without putting words
22 in your mouth, could the motion be calling for a
23 separate evaluation of discipline data with respect
24 to equity by an outside firm after the discipline
25 audit work is done; is that reasonable?

1 MS. SHAW: Yes, yes, that is reasonable. I'll
2 accept that. I'll accept it.

3 MR. MAYERSOHN: Okay. Ms. Fertig, do you
4 second that?

5 MS. FERTIG: I do. Thank you.

6 MR. MAYERSOHN: Okay. All right.
7 Dr. Lynch-Walsh, you had a question on project
8 five, which I -- says you want to know if it's part
9 of the motion?

10 DR. LYNCH-WALSH: Yeah, I'm just making sure
11 that the motion -- the motion is limited to project
12 five?

13 MR. JABOUIN: Just to provide a clarification,
14 project five, the discipline technology
15 application, is not -- even though, it's a -- it's
16 an audit of the behavioral -- it's a technical
17 audit as it pertains to general computer controls.
18 So it just happens to be a discipline program.

19 So I don't think that the -- that would be
20 inclusive of ...

21 MR. MAYERSOHN: Okay. Does that suffice?
22 Does that answer your question?

23 DR. LYNCH-WALSH: No, not really.

24 I am just trying to make sure that I
25 understand what the motion is limited to on this

1 case.

2 MS. SHAW: The motion is limited to, yes, the
3 discipline matrix (inaudible) --

4 (Simultaneous speakers.)

5 DR. LYNCH-WALSH: Thank you -- thank you,
6 Phyllis.

7 MR. MAYERSOHN: Okay.

8 DR. LYNCH-WALSH: Now I'm good.

9 MR. MAYERSOHN: All right. Now you are good.
10 So all those in favor of the motion, signify
11 by saying "aye."

12 ALL PRESENT: Aye.

13 MR. MAYERSOHN: Opposed?

14 Seeing none.

15 All right. The motion passes unanimously.

16 All right. We can move on to the next.

17 MR. JABOUIN: I have concern that I actually
18 don't have time to go through the items that I
19 would have like to in the detail that I would like
20 to be able to provide the background.

21 Maybe, Mr. Mayersohn, it would be best to take
22 questions throughout the document, because we just
23 have --

24 MR. MAYERSOHN: Okay.

25 MR. JABOUIN: -- the roof inspection work, and

1 one of the key members of the roof inspection
2 response team needs to leave at -- at a certain
3 time.

4 MR. MAYERSOHN: Okay. So let's go through,
5 then, any specific items.

6 Dr. Lynch-Walsh, you had a question on
7 page 24?

8 DR. LYNCH-WALSH: Yes.

9 Project number six, point of clarification, we
10 passed a motion which essentially was anything that
11 Tony Hunter touched, we wanted audited, and it
12 started with the Lenovos. I'm unclear whether
13 number six addresses Lenovos, because I don't
14 actually see the word here, and can that word be
15 added, as that's part of this, or -- I am looking
16 for clarification. That's the first question.

17 Then the second question -- I guess my second
18 question depends on the answer to this one.

19 MR. JABOUIN: What was discussed was, I went
20 through a list of projects that I compiled
21 regarding the ones that involved Tony Hunter, and
22 the decision was that we look at the largest one,
23 which is this particular bid number. This bid
24 covers a variety of different computers,
25 technological purchases. We are looking at the

1 entire purchase. If it happens to include a
2 certain brand, then it does; but we are looking at
3 all of the purchases that are involved with that
4 particular bid.

5 DR. LYNCH-WALSH: Okay. Mr. Mayersohn?

6 MR. MAYERSOHN: Yes.

7 DR. LYNCH-WALSH: Okay. So I can't even get
8 to my second question, because we're still working
9 on the first question.

10 It sounds like, in a roundabout way, the
11 answer is yes, this includes Lenovos. So since
12 we passed a motion, after discussion about Lenovos,
13 it would seem prudent to identify the full name of
14 this bid and provide us with the backup for this
15 bid so we know what's being audited. If we are
16 going to put the bid number, I'm not sure if there
17 is something -- everyone is hesitant to put the
18 word "Lenovo" in there, but that would clarify it
19 for the group.

20 And then I'm a little concerned that -- about
21 the auditor it is being assigned to, considering
22 that this audit firm did not have as its finding
23 the thing that -- the most basic thing, which was
24 the Recordex purchase that was used to circumvent
25 the rule about not splitting purchases to avoid --

1 I think it's 500,000, and then they had to go back
2 and add that in.

3 So I'm a little concerned that we would, A,
4 not put -- be specific about what this -- what
5 number six is about; and, B, that it would be
6 assigned to the same firm -- I'm all about
7 redemption, but I'm a little concerned that it
8 would be given to the same firm that didn't include
9 the most obvious -- what should have been the most
10 obvious finding related to the Recordex audit.

11 MR. MAYERSOHN: Mr. Jabouin?

12 MR. JABOUIN: I think Dr. Lynch-Walsh needs to
13 refer to the audit committee minutes on page four
14 on the specific motion.

15 Also, it is important to look at the entire
16 bid, and not limit ourselves to the exact wording.
17 There certainly are inaccuracies, of which she said
18 that we need to go ahead and make sure that that's
19 correct; but at the end of the day, if you look at
20 the bid, then we cover all of the purchases, not
21 just the particular Lenovo brand. It's better,
22 from a strategic standpoint, to go with that
23 approach.

24 MR. MAYERSOHN: Dr. Walsh, does that answer
25 your question?

1 DR. LYNCH-WALSH: Not really, but I'm
2 requesting the bid be provided to the audit
3 committee so that we have transparency on what is
4 about to be audited; and, no, we are not --
5 apparently, we are not going to answer why we are
6 giving it to HCT.

7 MR. JABOUIN: I recommend that the committee
8 go against that suggestion. We will look at the --
9 at the bid during the process; and during the audit
10 testing, we will go ahead and make the audit
11 decisions on that end.

12 HCT, during their report, they did identify --
13 they had a different position than I did. I had an
14 additional comment, an additional finding than they
15 did. I still think that they are the best firm to
16 go ahead and -- and do this work. Identifying
17 another firm, at this particular point, will delay
18 the work.

19 DR. LYNCH-WALSH: Mr. Mayersohn?

20 UNIDENTIFIED SPEAKER: Mr. Mayersohn?

21 MR. MAYERSOHN: Let's -- Ms. Walsh --
22 Dr. Walsh still has the floor.

23 Go ahead.

24 DR. LYNCH-WALSH: Okay. I'll leave the HCT.
25 The Board can also weigh in on HCT.

1 Just for point of clarification, did
2 Mr. Jabouin just say that he would not provide the
3 audit committee with the bid document?

4 MR. JABOUIN: Yes.

5 DR. LYNCH-WALSH: Now, you do realize that it
6 would be a public record and --

7 MR. JABOUIN: I recommended to the committee
8 that they do not, but if the committee asks as a
9 whole, because we do not take instructions from an
10 individual member, then we will go ahead and do
11 that, and that's fine for the public record.

12 DR. LYNCH-WALSH: Oh, you are saying we need
13 to pass a motion to get the bid documents provided
14 to us; otherwise, you are not going to. Got it.
15 Okay. (Inaudible.)

16 (Simultaneous speakers.)

17 MR. JABOUIN: (Inaudible) nothing further.

18 MR. MAYERSOHN: Okay.

19 UNIDENTIFIED SPEAKER: I have a question.

20 MR. MAYERSOHN: Who is that?

21 MS. SHAW: Phyllis --

22 MS. DISCH: Hagen Disch.

23 MS. FERTIG: And then Mary Fertig.

24 MR. MAYERSOHN: Okay. So Ms. Disch and then
25 Ms. Fertig, go ahead.

1 MS. DISCH: I have two questions.

2 On page 26, we have the roof inspection
3 process and then a followup. Is that going to be
4 an audit or an analysis?

5 MR. JABOUIN: I anticipate, Ms. Disch, that
6 there will be action plans that are going to take
7 months to do on the roof inspection, and I think
8 that it's worthy to have a followup. I think it is
9 fundamental that we have a followup, a formal
10 followup on that end; but I don't think there is --
11 some of the action plans are going to be disclosed
12 timely that they need to put that, but it will have
13 recommendations.

14 MS. DISCH: So is it going to be an audit
15 or --

16 MR. JABOUIN: It can still be an analysis, as
17 well.

18 MS. DISCH: What is the difference? Because
19 it's listed as an audit in your plan.

20 MR. JABOUIN: I mean, I think we can call it
21 an analysis on the plan, but that's totally
22 appropriate, as well.

23 MS. DISCH: And then my next question was, at
24 my first meeting as a member of the audit
25 committee, we had a big ESE presentation on the

1 Evergreen report, and I don't see any update on
2 your audit plan regarding that, and we had asked to
3 have another thorough meeting with all those
4 members back in attendance.

5 MR. JABOUIN: So the ESE work was not one that
6 was done by my office a few years ago, so we do
7 intend on meeting with the department that did the
8 presentation for an update, but they -- they would
9 do that, provide an update from that particular
10 meeting, but it's not something that's my product;
11 it's them providing an update to what they
12 previously provided the committee.

13 MS. DISCH: Is that going to be on the
14 calendar for any of the 2020 meetings?

15 MR. JABOUIN: It is, because you requested.
16 Now, it was originally being discussed for
17 May, and now we'll have to find the appropriate
18 time for it.

19 MS. DISCH: Okay.

20 MR. MAYERSOHN: I think -- I think, to
21 Ms. Disch's point, and I'm going to just chime in
22 here, because I think I made the motion to do that,
23 I think if there is somewhere in the audit plan
24 denoting that in another, call it, matrix or
25 whatever it may be to denote things that are --

1 bring -- that are -- that are brought back to the
2 committee, but not necessarily the workings of the
3 auditor, so that at least we have it memorialized
4 so that we can know and that it will be coming.

5 Does that make sense to you, Mr. Jabouin?

6 MR. JABOUIN: Mr. Mayersohn, slightly.

7 You may recall, before the pandemic, I used to
8 provide a normal chief auditor report --

9 MR. MAYERSOHN: Right.

10 MR. JABOUIN: -- and I haven't been able to do
11 that, due to timing; and there I used to capture a
12 variety of different points the committee requested
13 and how they stood. If I can -- if I can go ahead
14 and resurface that, then I think that might be the
15 best (inaudible) --

16 (Multiple voices and audio disruptions.)

17 MR. MAYERSOHN: Somebody has got their --

18 MR. JABOUIN: -- (inaudible) my team is going
19 to be doing, this would be done by Mr. Gohl's team.

20 And I think, Mr. Gohl, are you still on, as
21 far as whether or not you can commit to doing that
22 for the committee?

23 MR. GOHL: I am, and just let me know when.
24 Obviously, the opening of school is our immediate
25 time; but we will certainly come at the committee's

1 request to provide an update on the status of
2 exceptional student learning supports and how the
3 Evergreen report, while closed, continues to inform
4 our work.

5 MR. JABOUIN: I think, Mr. Mayersohn, that I
6 can capture that in the normal chief auditor's
7 report that I used to compile.

8 MR. MAYERSOHN: Right, and I think to
9 Mr. Gohl's comment that he made at the time where
10 he said they are going to come back, because that's
11 kind of a fluid document, there may be some
12 information about, obviously, eLearning and the
13 process and how is that working and structure,
14 because I know a lot of ESE parents are concerned
15 about that, so -- I already saw the thumbs-up, so I
16 am okay.

17 MR. GOHL: You are correct, sir; and
18 congratulations on your election to both you and
19 the vice chair.

20 MR. MAYERSOHN: Thank you.

21 Are there any additional comments from the
22 audit committee on this report?

23 MS. FERTIG: Yes, this is Mary Fertig.

24 MR. MAYERSOHN: Mary Fertig, you are on.

25 MS. FERTIG: Okay. On the subject of

1 technology audit, I -- it's my understanding, and I
2 was just sitting here. Fortunately, we are -- in
3 the format we are using, I am able to be
4 researching on another device, so I believe that is
5 the major audit -- major technology purchase made
6 in 2016, and I just want to make sure that that
7 audit captures the pricing and all the things you
8 can and also how those devices have performed,
9 because those were -- there were a lot of upfront
10 questions on whether that was the best device, and
11 I've heard there have been a lot of comments since
12 that it may not have been -- it may not necessarily
13 have been the best. I am not weighing in one way
14 or the other. I am just saying I would like to
15 know -- I am not stating this well, Joris, but do
16 you know what I am trying to say?

17 MR. JABOUIN: I do. In fact --

18 MS. FERTIG: And also what the outcome of that
19 purchase has been, as far as the usefulness of the
20 technology.

21 MR. JABOUIN: Yes, Ms. -- Ms. Fertig, can you
22 hear me?

23 MS. FERTIG: Yes.

24 MR. JABOUIN: Okay. I did have a meeting
25 with -- with HCT yesterday, and I did express that

1 there needs to be a quality component --

2 MS. FERTIG: Thank you.

3 MR. JABOUIN: -- to the product, as well; and,
4 hopefully -- I mentioned to them that it's not just
5 whether or not they need be to be fixed and
6 repaired, you know, what is the warranty situation
7 with that. So I think the essence of what you are
8 talking about I communicated to them yesterday.

9 MS. FERTIG: Okay. All right. Thank you.

10 And I -- I had a question on the P cards when
11 were you discussing them. Are you moving ahead
12 with that audit?

13 I feel that's a really important one to move
14 ahead with. I understand where vending machines
15 right now might not be getting the use that they
16 would have a year ago, but I feel like P cards
17 maybe are more so, so I just wanted to know what
18 you are doing with that audit.

19 MR. JABOUIN: Well, it's on the plan; and,
20 unfortunately, I am going to need to hire the
21 facilities audit manager and have them work on
22 that.

23 If you look at my org chart, on the bottom of
24 the page, it's not -- I mean, obviously, it's
25 important, you know. We did this. We know the

1 risk. We know the issues. We'll try to get
2 them -- like, I have it slotted for the fourth
3 quarter. It's really just based on how I
4 anticipate that the workload will go, but I concur
5 with you, Ms. Fertig.

6 MS. FERTIG: Thank you.

7 Thank you, Mr. Mayersohn.

8 MR. MAYERSOHN: You are welcome.

9 Are there any other questions, any other
10 committees members --

11 MULTIPLE UNIDENTIFIED SPEAKERS: Yes.

12 MR. MAYERSOHN: Okay. Who is that?

13 MR. DE MEO: Anthony De Meo.

14 MR. MAYERSOHN: Mr. Robert De Meo, or changed
15 his name to "Anthony."

16 MR. DE MEO: Anthony. Robert is my cousin.
17 He is in Chicago.

18 Accounting and internal auditing are very
19 occupied with historical data; but internal
20 controls, some of them have the nature of
21 preventative and detective, so they prevent and
22 they detect errors, and they safeguard the
23 District's assets and critical information, and
24 they insure that the financial statements are free
25 from material misstatement.

1 Okay. So on page 28, there are special
2 assignments; and on page 35, there are two future
3 initiatives entitled IT "General" and "Application"
4 controls. I think these -- this area is critical,
5 and I would like to see it moved up with the IT
6 security, which I'm very pleased to see; and I
7 think they are items 28 and ...

8 So, IT controls are important. They make sure
9 that only those that are authorized have access to
10 certain levels of data. They make sure that the
11 applications, the actual programs, are run
12 properly; and I -- I would urge our chief auditor,
13 Mr. Jabouin, if you could move them up as soon as
14 possible, because while we rightfully are occupied
15 with transactions that have occurred four and three
16 and five and six years ago, I am more concerned --
17 or equally concerned about all of that data being
18 protected that's on our various systems and the
19 access to it, as well as the security from cyber
20 threats. And I -- and I think we need to balance
21 the audit program with consideration of both those
22 two areas, IT general controls, IT application
23 controls.

24 MR. JABOUIN: Mr. De Meo, I -- I agree totally
25 with what you are saying. I'm glad that we were

1 able to put IT into the project. It's not an area
2 that we have covered for like at least ten years.

3 I would like to ask to you consider waiting
4 until you see the results of our IT work, and I can
5 see us leaning on you and your background with
6 that. And I totally agree that it's important.
7 One of my open positions is the supporting person
8 to Jennifer Harpalani under our org chart, and
9 given our -- our hiring freeze, we'll hire the
10 facility audit manager, but we can, and should,
11 observe the hiring freeze. The District is facing
12 a lot of financial issues.

13 So I understand your point, and I will try my
14 best to do that; and I would like to chat with you,
15 particularly after the IT audits are done, to get
16 your thoughts.

17 But, yes, I totally agree. There is so much
18 exposure in the information technology area, and
19 I'm glad it's part of our plan now, if that helps a
20 little bit, Mr. De Meo.

21 MR. DE MEO: Well, I think you can also get
22 some assistance from an outside firm. They have
23 lots of -- RSM and others have lots of capability
24 in those areas and --

25 MR. JABOUIN: Yeah.

1 MR. DE MEO: -- as -- I don't speak for all
2 the audit committee members; but as a member of the
3 audit committee, if something happened in those
4 areas and we had not given them much attention in
5 ten years, you know, I -- I think it might not
6 reflect well on us.

7 MR. MAYERSOHN: Okay. Are there any other
8 questions on the audit plan?

9 MS. SHAW: Phyllis Shaw.

10 MR. MAYERSOHN: Phyllis Shaw.

11 I just -- before you go, Phyllis --

12 MS. SHAW: Yes.

13 MR. MAYERSOHN: -- I just want to remind
14 everybody that it is now 1:17, and we still have
15 the roofing process and analysts -- analysis, I
16 mean. I think that's going to take a while, so
17 let's judge ourselves accordingly.

18 Go ahead, Ms. Shaw.

19 MS. SHAW: Thank you.

20 So Ms. Fertig covered at least two of the
21 three items I wanted to look at. So the P cards
22 she covered, thank you, and also the technology
23 audit.

24 I wouldn't dare tell you who to hire to do the
25 audit, but knowing that we are going to be looking

1 at the audit report, I am -- I am happy that you
2 are looking at the entire audit process, the entire
3 requisition, not just the portion that applies to
4 the -- this portion of it, but the entire thing,
5 because I think that once you look at the entire
6 package, I think we will know -- we'll know that --
7 whether the process was a good process or is there
8 anything missing. So I'm happy about that.

9 On the roof audit, you said that there could
10 be an audit, on the roof review, there could be an
11 audit. I would like to see an audit; and if I need
12 to make a motion that we include an audit for the
13 roof, then I would like to do so right now. I
14 don't want it to be a process or an inspection. I
15 would like it to be a roof audit, an actual roof
16 audit.

17 MR. JABOUIN: Okay. If I may add, Ms. Shaw,
18 it probably is better to look at the process,
19 because that provides an opportunity to kind of
20 look at it from beginning to end. That's probably
21 a better scope now; and then later you get to that,
22 probably in phase four or something like that.

23 MS. SHAW: Okay. That's fine, but just know
24 that it probably will come back once we get the
25 result of the --

1 MR. JABOUIN: Sure.

2 MS. SHAW: -- of the process.

3 Thank you.

4 MR. MAYERSOHN: All right. Anybody else have
5 any further questions on the office of the chief
6 auditor proposed 2020-2021 --

7 MR. GAUCI: Yes.

8 MR. MAYERSOHN: Mr. Gauci?

9 MR. GAUCI: Yes, this is just an
10 administrative question.

11 You mentioned in earlier meetings, and you
12 also mentioned when you started to talk about this
13 report, that there are certain required audits and
14 reviews. You mentioned, as an example, the
15 internal funds earlier. Can we note somewhere on
16 the report which audits or reviews are required or
17 mandated versus which ones are not? As that would
18 be important for me to see.

19 MR. JABOUIN: Yeah, actually, it's kind of
20 interesting. The required ones are going to be at
21 the beginning. So the schools internal funds and
22 the property and inventory, those are required, and
23 they cover all the schools.

24 Then there is some work that we don't report
25 on that is required, like where it deals with the

1 auditor general. There is no latitude to not do
2 any of that, so those aren't as easily identified.

3 But the interesting thing is, as you look at
4 our audit world, much of our time is spent on the
5 internal funds and property and inventory. That's
6 where most of our resources are, and then some of
7 the "other work" that's here. Whereas the
8 opportunity to -- you know what, let me just go to
9 my org chart way at the end.

10 So, I'm sorry this is small; I am going to
11 make this a little bit bigger, and I realize I'm
12 taking time. I'll talk very fast.

13 Ultimately, Mr. Gauci, these people here are
14 the property and inventory. They are all doing
15 required work. These people here on the internal
16 funds, they are all doing required work. So what
17 you have left are these -- well, these, the charter
18 schools, are doing required work.

19 So you are really left with the maintenance
20 and the information technology and operational
21 audit, as far as where we have latitude to use risk
22 to determine where to go --

23 MR. GAUCI: Yeah.

24 MR. JABOUIN: -- if that helps answer it a
25 little bit.

1 MR. GAUCI: No, it certainly does; and I am
2 just saying it would be very helpful if the report
3 notes it somewhere, that we know -- or whoever the
4 audit committee members are now and in the future,
5 that they see these: All right, these are the
6 required audits versus the ones with latitude.

7 MR. JABOUIN: Thank you. I will do so.

8 MR. MAYERSOHN: Okay.

9 MS. FERTIG: Mr. Mayersohn?

10 MR. MAYERSOHN: Yes.

11 MS. FERTIG: Do you -- do you need a motion?

12 MR. MAYERSOHN: Yes, to submit, yes; to accept
13 the plan, yes.

14 MS. FERTIG: And that was what my motion was,
15 Mary Fertig.

16 MS. SHAW: Phyllis Shaw, second.

17 MR. MAYERSOHN: To accept the plan, Mary
18 Fertig. Phyllis Shaw second.

19 All those in favor, signify by saying "aye."

20 ALL PRESENT: Aye.

21 MS. FERTIG: That was to submit the plan with
22 the changes, yes.

23 MR. MAYERSOHN: Anybody -- with the -- with
24 the recommended changes, correct.

25 Anybody have any nays?

1 Seeing none, the plan passes unanimously.

2 All right. Moving on to -- Mr. Jabouin, how
3 much time do we have on this?

4 MR. JABOUIN: I believe we have 30 minutes, 37
5 minutes on that.

6 MR. MAYERSOHN: Okay.

7 MR. JABOUIN: I am aware that Mr. Morgan from
8 the building department needs to depart -- I'm
9 sorry, Mr. Hamberger needs to depart, I apologize.

10 MR. MAYERSOHN: Okay. We --

11 MR. JABOUIN: We do have, hopefully,
12 Mr. Girardi, the executive director of capital
13 programs; as well as Mr. Hamberger, the chief the
14 building official; Ms. Meloni, the director of
15 preconstruction; and CBRE/HEERY and Atkins are
16 here, as well.

17 MR. MAYERSOHN: Does Mr. Hamberger have to
18 leave now, or does he have to leave until -- at --

19 MR. HAMBERGER: Just -- about 2 o'clock.

20 MR. MAYERSOHN: At 2 o'clock, okay. So it's
21 not as if you are leaving now, but you've got --

22 MR. HAMBERGER: No, no, but Mr. Morgan, who is
23 the assistant building official, knows every bit as
24 much, if not more than I do, about roofing so --

25 MR. MAYERSOHN: Okay. So just for the

1 committee's sake and timewise, I surmise we are not
2 going to get through this today.

3 So is it the will of the committee to hear
4 staff present, or do we just want to go to
5 questions, or how do you guys want to proceed?

6 Dr. Walsh.

7 DR. LYNCH-WALSH: Okay. So here is the
8 inherent problem. This went to a Board workshop on
9 Tuesday, where there was a three-hour discussion.
10 Then it's going here to the audit committee for
11 what appears to be a 25-minute discussion, and the
12 facilities task force is going to discuss it on the
13 20th, because we have a special meeting scheduled;
14 and then, in theory, it goes back to the Board for
15 transmittal. Obviously, if we only have 25 minutes
16 to discuss it, they won't have that much feedback
17 from the audit committee and --

18 MR. MAYERSOHN: Well, we don't have to
19 transmit anything. I'm saying we can --

20 DR. LYNCH-WALSH: Okay. I just want to --
21 right. Well, that's great.

22 MR. JABOUIN: Mr. Mayersohn?

23 DR. LYNCH-WALSH: That's great to --

24 MR. MAYERSOHN: Yes.

25 DR. LYNCH-WALSH: -- hear that we don't have

1 to transmit it.

2 MR. JABOUIN: A transmittal is necessary for
3 this report.

4 DR. LYNCH-WALSH: Mr. Mayersohn?

5 MR. MAYERSOHN: Wait. Wait. Wait. Wait.
6 Wait. Dr. Walsh has the floor and then Ms. Fertig.
7 Go ahead.

8 DR. LYNCH-WALSH: Okay. At the workshop,
9 Mr. Jabouin acknowledged that he would not be able
10 to get it to the Board for the September 1st
11 meeting. He already knows that because -- and,
12 again, this was -- this -- this agenda was planned
13 with 25 minutes, which could have never been seen
14 as sufficient time.

15 So I am -- I have a real problem with him now
16 saying that we have to transmit it today. We
17 are -- we oversee the office of the chief auditor.
18 They report to us through a dotted line, the same
19 as they report to the Board via dotted line.

20 MR. MAYERSOHN: Okay. Ms. Fertig?

21 MS. FERTIG: Okay. I -- I intentionally did
22 not watch the board meeting, because I wanted to
23 start from one common point of information on this.
24 So I would -- just, procedurally, I would like
25 comments from RSM to us about their audit if they

1 are -- or I have a couple of specific points, Rob,
2 if you want to do those, that I -- I want to --
3 that I want to make comments on.

4 I tend to think that, you know, we're not
5 going to get done in 25 minutes; but if we can
6 continue after Mr. Hamberger leaves, maybe we just
7 deal with that and then go. But I would like to
8 hear at least a few comments from RSM on their
9 procedure and what they see as the most significant
10 findings. I don't know if everybody feels that
11 way, but I -- it was a lengthy report and an
12 important report.

13 MR. MAYERSOHN: Okay. So I am seeing -- I
14 can't see everybody's face, but I am seeing head
15 nods. So let's start out with RSM's report, and
16 then we'll see where we go from there.

17 MR. JABOUIN: Mr. Mayersohn, may I please make
18 a suggestion?

19 MR. MAYERSOHN: Sure.

20 MR. JABOUIN: Is it worthy of having a special
21 meeting just to discuss this report? We would do
22 this --

23 DR. LYNCH-WALSH: Yes.

24 MR. JABOUIN: -- online, if that's -- I see
25 some nodding heads on that.

1 Also, I think Dr. Lynch-Walsh just stated a
2 couple things that I've said, but I'll disregard
3 that; but my suggestion is that you and I meet to
4 explore a time that may work for a special meeting.

5 MR. MAYERSOHN: Okay.

6 MS. FERTIG: So I --

7 MR. MAYERSOHN: Yes.

8 MS. FERTIG: -- would say --

9 MR. MAYERSOHN: Wait. Wait.

10 MS. FERTIG: -- a special meeting would be
11 good, but -- just let me just make this comment.
12 Are we --

13 MR. MAYERSOHN: Go ahead.

14 MS. FERTIG: Because you can answer it: Do we
15 have a sunshine problem? Is this going to take us
16 a month to set this up so it can be properly
17 noticed? And if that's the case, what is that
18 going to do? So would that be a continuation or
19 would this --

20 MR. JABOUIN: I think we can call a special
21 meeting. We can call a special meeting just for
22 the purposes of discussing this, and it will be
23 noticed appropriately.

24 I had intended on doing some version of that
25 before, where it was just one item; but I think

1 what I'd have to do is poll the members as to their
2 availability, but I have to do some analysis and
3 speak to Mr. Mayersohn.

4 MR. MAYERSOHN: Okay. So let's go, at this
5 point, with RSM and let them make their
6 presentation; and then, probably in another, I
7 don't know, 15, 20 minutes, then we can figure out
8 where we are at, because looking, Ms. Marte is
9 saying we need to have a hard stop at 2 p.m.

10 So RSM --

11 MS. MARTE: Mr. Mayersohn? This is Ms. Marte.

12 MR. MAYERSOHN: Yes?

13 MS. MARTE: I need to leave at 2 p.m. I don't
14 control the committee.

15 MR. MAYERSOHN: Okay. Okay. Got you.

16 MS. MARTE: Thank you.

17 MR. JABOUIN: All right. If I can ask
18 Mr. Luker if you can kindly go through the report?
19 I can put it on the screen if would you like,
20 David.

21 MR. MAYERSOHN: You are on mute.

22 You are still on mute. There are you go.

23 MR. LUKER: Can you hear me now?

24 MR. MAYERSOHN: Yep.

25 MR. LUKER: Okay. Okay. Thank you, guys.

1 Joris, or Mr. Jabouin, I wanted to start -- if
2 you are going to share the report on the screen, I
3 just wanted to take a look at page 45, just to show
4 the committee the various processes that were
5 within our scope; and while waiting on that to come
6 up, I am happy to walk through this.

7 So, as you know, we have been requested to
8 conduct an analysis of the various roofing
9 processes, including the plan review process, the
10 procurement and selection and assignment of
11 contractors for roofing work, the sub-permitting
12 application process. Specifically, for roofing, it
13 is the only sub-permitting process that is existing
14 at the District.

15 We also conducted an analysis comparing the
16 Florida Building Code to the District's design
17 standards, as well as some benchmarking with Palm
18 Beach County and Miami-Dade County.

19 Our work also included the review of a
20 significant amount of data that was extracted from
21 the District's system for tracking building
22 department comments or review comments. That
23 system is called ISS. You'll hear us refer to that
24 from time to time, and we selected sample projects
25 from ISS and reviewed the data and comments tracked

1 in that system.

2 And, lastly, we also conducted some analysis
3 around pay application processing for the -- for
4 the specific purpose of identifying delays in
5 payment processing timelines.

6 So this -- this analysis was fueled primarily
7 through interviews and review of those sample
8 transactions and projects that I discussed. We
9 interviewed more than 20 individuals within the
10 building department, as well as the office of
11 facilities and construction and roofing contractors
12 and design professionals so that we got a
13 well-rounded perspective from all of the key
14 stakeholders to inform the observations that were
15 identified within our report.

16 Thanks, Joris, for pulling that up on the
17 screen, and now that we are there, I'm going to ask
18 that you jump back to page three of the report.

19 So the summary -- this is the executive
20 summary of our report. The observation highlights
21 on the left basically are a very high-level
22 perspective of the roofing design and permitting
23 and inspections processes and what -- basically
24 from all of the interviews and all of the -- of the
25 detail the observations included in this report,

1 kind of the amalgamation of what -- of what we
2 observed; and it is -- it is that the District's
3 building department has taken on a more advisory
4 and consultive and supportive role due to the lack
5 of available qualified design and construction
6 professionals as it pertains to -- specifically to
7 roofing scopes of work.

8 And the result of that has been a -- a longer
9 timeline for many projects and what we believe is
10 the building department being -- straying for
11 various resources and technological capabilities,
12 which, as you will see in the data that we present
13 here, currently has not significantly impaired
14 their ability to respond and review and provide the
15 comments that is required in these processes, but
16 that we do believe, going forward, will potentially
17 put project schedules at risk if it's not
18 addressed.

19 So I will cover each observation at a summary
20 level to support that overall observation
21 highlight, but I just wanted to share that.

22 In addition, on this page, we've tried to
23 capture in the center -- in the center column, the
24 current roofing project activity, just to provide
25 the readers with context. So 203 roofing projects

1 in their various phase, 68 roofing sub-permits have
2 been applied for and 48 have of them have been
3 approved.

4 Some more interesting information on the right
5 column, we -- part lot of this analysis was to
6 focus on responsiveness and schedule advancement,
7 and you can see in -- on the right, the plan review
8 process analysis and the roofing sub-permit
9 analysis are reflective of the samples that we
10 reviewed and also very reflective of the fact that
11 the building department, in general, returns review
12 comments around -- quite more efficiently than the
13 third-party providers. So you can see 53 days are
14 an average process time for the building department
15 to review a set of plans; whereas, the design
16 professionals take 196 days, almost 200 days, to
17 answer the building department's comments and
18 revise and resubmit those plans, and that's a
19 similar statistic for the sub-permitting process.

20 So the next page, page four, includes a very
21 brief summary of each of the nine individual
22 observations that we identified through our work.
23 With -- I know we are short on time, so I am just
24 going to give a quick summary of each of these, and
25 I'm happy to answer questions.

1 The observation number one specifically
2 relates to the plan review process, and our
3 observation identifies that, through our
4 interviews, many stakeholders noted that designers
5 did not possess specialized roofing knowledge that
6 was required to facilitate the plans and design
7 document development process. They also noted that
8 as-built drawings utilized in the process are old
9 and in some cases not accurate. They also noted
10 that site visits, both from design professionals
11 and roofing contractors, were not always performed
12 or not always extensive enough to provide the
13 vendor with the appropriate basis for their work.
14 And all of these items contribute to the slowness
15 of the plan -- of the design and plan review
16 process, as well as, maybe more importantly, they
17 affect the sub-permitting process, which has been
18 one of the areas that has been brought to the
19 surface as a significant area of issue or concern
20 between the District and its third-party
21 professionals for getting approvals on roofs.

22 So the second observation that we identified
23 was that a strategic long-term plan for the
24 District's roofs does not exist, which is -- has
25 been -- or was noted to us during interviews

1 multiple times as one of the potential drivers for
2 not being able to appropriately scope or understand
3 how value-engineering approaches or other
4 alternative approaches to the scopes of work for
5 these roofs might be adjusted based upon a
6 strategic long-term vision for the roofs,
7 themselves. So we are recommending that that
8 long-term plan be developed.

9 Observation three, this is a recommendation to
10 attempt to decouple, where available, roofing
11 projects from larger bundled scopes of work, if you
12 will. You guys are very familiar with the fact
13 that we utilize the CM-at-Risk model for many of
14 our projects.

15 We understand that some of the payment
16 application delay issues and some of the
17 subcontractor procurement delay issues that are
18 affecting the project timelines could potentially
19 be remediated through the District contracting with
20 roofing professionals, rather than utilizing or
21 going through a general contractor. We acknowledge
22 that there are limitations to that approach,
23 because of the \$2-million cap on our continuing
24 service contracts, which will be moving up to
25 4 million in the future; but we recommend that the

1 District evaluate its remaining pool of projects,
2 and even projects that have not yet received a
3 subcontractor -- or a sub-permit for roofing, that
4 those projects be evaluated and potentially be
5 carved out and be advised of different contractors
6 that may more expeditiously get these roofs
7 completed.

8 Observation number four relates to the
9 sub-permitting process specifically and the nature
10 and extent of the review comments from the building
11 department to contractors as is depicted in the ISS
12 system.

13 So we noted that in many cases, the reviewed
14 comments from the building department are -- are --
15 let's use the word "commingled" or "combined" in
16 ISS. In many -- in many cases they are focused on
17 formatting and other preferential items that the
18 lead inspector comments on relating to the way that
19 the roofing sub-permit binder is structured, and
20 this commingling of comments and maybe some of the
21 lack of clarity in the comments can make the
22 review -- or the revise-and-resubmit process
23 difficult for a contractor.

24 You know, we read lots and lots of these
25 review comments; and in some cases, it's not

1 directly referenced where in the permit binder the
2 review comment is speaking to. In many cases it
3 did, but in some cases, it did not, which would
4 further complicate the roofing contractor's ability
5 to respond to those comments. And then, in some
6 cases, the commingling of comments did not allow
7 for a future rounds ability to understand which
8 comments had been cleared versus which comments
9 were still open.

10 So our recommendation for observation four is
11 that the building department perform a more -- a
12 more targeted review commenting process and that
13 the structure of their comments in ISS be modified
14 to where it is more consistent and easier for
15 roofing professionals to decipher and respond.

16 Observation number five is around the fact
17 that the roofing sub-permitting process is highly
18 manual in nature. Roofing contractors submit a
19 paper binder, you know, a three-ring binder, and
20 that binder is reviewed and has to be resubmitted.
21 So this -- you can imagine, some of the data that
22 we've shown in the report reflects that there can
23 be six, eight, ten rounds of revisions. So that
24 paper document has to be reproduced and taken to
25 the building department for their review over and

1 over.

2 And in our benchmarking, we did come to
3 understand that Palm Beach County utilizes a
4 completely electronic process and that many of the
5 subcontractors that are working for the District's
6 roofing program noted that they would welcome and
7 had experience with a completely electronic
8 submittal process. So we are recommending that the
9 District consider evaluation of their capabilities
10 to be able to migrate to that type of an approach.

11 Observation six pertains to the resources that
12 exist within the building department specifically
13 for sub-permitting, and I think this observation
14 really speaks to probably a broader concern or a
15 broader issue within the building department, and
16 that is that the lead inspector, who is far and
17 away the most qualified roofing professional,
18 really, in this entire -- of the 30-some-odd people
19 that we interviewed, that lead inspector is
20 responsible for many of the administrative
21 processes.

22 That person is the sole review commenter
23 within the ISS system for sub-permitting and -- and
24 while, currently, that person's ability to turn
25 around review comments has been pretty effective at

1 13 days on average, we -- through our interviews
2 and through our meetings with the building
3 department, we have come to understand that the
4 volume of sub-permitting applications that are
5 being submitted has significantly increased
6 recently, and we expect it to continue to increase.

7 And in addition, that lead inspector also is
8 responsible for managing various administrative and
9 technical aspects of the roofing inspections
10 process. So this person is -- is stretched quite
11 thin and relying on pretty manual processes and is
12 required to perform various administrative and
13 documentation-type tasks as a part of their role.

14 So we are suggesting that the building
15 department -- allocating additional resources to
16 support this process and include other potential
17 reviewers of the sub-permitting binders, which the
18 building department has developed an incredible
19 template that -- it basically makes it quite simple
20 for a contractor to follow, but they continue to
21 have to educate and work with contractors on
22 conforming their submissions to meet the District's
23 or the building department's requirements.

24 But we think additional resources in this
25 process, especially now that this highly-skilled

1 resource has developed the framework and developed
2 the baseline template for the sub-permitting
3 process, that others, under that person's
4 direction, may be able to be involved in the
5 process, which would likely yield some
6 efficiencies.

7 Observation number seven is a -- is around a
8 lack of formalized policy or procedures for the
9 roofing inspections process. As I mentioned in
10 relation to observation number six, the lead
11 inspector is responsible for scheduling roofing
12 inspections, and that process no longer routes
13 through -- I believe many years ago it routed
14 through a centralized hotline and inbox and those
15 sort of things; and because of the influx of all of
16 the roofing projects with the bond program, that
17 centralized system was modified to basically be a
18 phonecall or a text message to this lead inspector
19 to schedule all roofing inspections, and then that
20 person distributes those -- those text messages or
21 writes down in a day planner, in a manual planner,
22 the different projects and the timing of the
23 different inspections.

24 So we felt that a roofing or a -- or an
25 inspections scheduler role is someone that would

1 likely provide benefit to the District and would
2 allow the lead inspector to serve in the technical
3 and supervisory capacity that is best suited for
4 that person's expertise, rather than kind of
5 managing the administrative aspects of getting
6 inspections performed.

7 Observation number eight is likely one of the
8 most technical and complicated areas of this -- of
9 this issue, or of the roofing process; and the
10 Board, in prior workshops and meetings, there has
11 been a lot of discussion about whether or not the
12 District's design standards are more stringent than
13 the building code and whether or not that is
14 driving an increase in price or a delay to the
15 schedule.

16 So our analysis, the results of our analysis,
17 have been summarized here in observation eight.
18 And the highlights of that are: We understand that
19 the District's roofs -- we were told, through
20 interview, that the District's roofs, in many
21 cases, are in -- their current condition requires
22 that the roof be basically taken down all the way
23 to the substrate or the deck; and then when that
24 happens, new -- new roof building code requirements
25 apply. And so, it has always been the building

1 department's position that that is the case, and
2 they continue to express that to us in our
3 interviews.

4 And -- and what -- what that -- that factor,
5 the factor of having to take the roof all the way
6 down to the existing substrate, that drives many of
7 the issues that have been discussed at length, and
8 we've summarized those in this observation. And
9 one is -- in particular, is that notice of
10 acceptance or the NOA process.

11 So an NOA is a -- is a -- is an approval from
12 Miami-Dade that a roof assembly meets a certain set
13 of requirements and that has actually been tested
14 as such; and we have understood that there are
15 approximately 17 different NOAs that exist for
16 various pressures and various applications, but
17 that, in the situation, where a District's roof
18 must be taken down to the existing deck, a
19 temporary roof, and then a new roofing system, has
20 to be applied. And the District -- the District's
21 building department has determined that the -- the
22 only -- there only exists one acceptable NOA, and
23 that NOA is only acceptable because it represents
24 the testing of a full system, which includes both
25 the temporary and the new permanent roof. And of

1 the 17 NOAs that exist, only one manufacturer,
2 Suprema, has gone through the process of testing
3 both the temporary and the new as a full assembly.

4 So we -- we understand, also, that system
5 riders and wind riders, which, for lack of a better
6 term, maybe we can simplify, call those warranties,
7 are -- have been a big topic of conversation in
8 areas that both the District and its Board and
9 legal counsel have -- have discussed at length; and
10 our understanding is that the NOA basically drives
11 the ability to obtain a system or a wind rider for
12 that pressure requirement and -- and as such, only
13 that one manufacturer, who has the fully-tested
14 assembly, is currently able to provide a -- the
15 warranty that is sufficient to -- to the District's
16 standards that's needed for the pressure or the
17 wind-speed requirements that exist in the
18 high-velocity hurricane zone.

19 So this is a -- the wind- or system-rider
20 requirement is more -- it's more of a preference,
21 and we identified that there are various reasons
22 why the warranties or the riders may not be
23 effective or may be considered null or void in the
24 event of a hurricane or other existing conditions
25 on the roof.

1 So their value, I think, was called into
2 question by several interviewees, as well as some
3 of the benchmark entity -- well, one of the
4 benchmark entities that we talked to. So, really,
5 the NOA, because the need for the single NOA
6 because of the driver and the warranty or the wind
7 rider is basically a supplement to that.

8 So our -- I said a lot there. There -- the --
9 our recommendation around this is that, you know,
10 if there ever exists a situation where the design
11 professional does not feel like existing conditions
12 on the roof require the need to go all the way down
13 to the deck, that that be challenged and formally
14 an opinion or a declaratory statement be sought
15 from the FBC. That has never happened; and,
16 frankly, a designer is not likely to challenge the
17 building department's position on something like
18 that.

19 But we also recommended that the District
20 consider evaluating whether or not engineered
21 approaches, rather than the Miami-Dade NOA, is an
22 acceptable alternative to perhaps opening the pool
23 of manufacturers to more than just one.

24 And, lastly, observation nine relates to pay
25 applications and the delays in payment processing,

1 which we have encountered this and audited this in
2 various ways through our work with the chief
3 auditor outside of the roofing project, and we --
4 we certainly identified, through -- through this
5 specific test work, that the processing days were
6 quite extensive; in some instances, you know, over
7 100 days to get a pay application processed and a
8 roofing subcontractor paid. But we understand that
9 the District has implemented a process for
10 short-paying or carving out nonconforming
11 components of the pay application, and that has
12 increased, you know, or shortened the processing
13 timeline.

14 So I've covered a lot. I took all the time.
15 I apologize, but there is a ton here, and I hope
16 that my summarizations were sufficient to give
17 everybody an understanding of the results of our
18 work.

19 So I'm happy to answer any questions.

20 MR. MAYERSOHN: Let me -- before we go to the
21 questions, it's almost 2 o'clock.

22 I know Ms. Marte has to leave. I know
23 Mr. Hamberger has to leave.

24 So if it's the will of the committee, as
25 Mr. Jabouin had discussed before, to have a special

1 meeting, I would recommend that we -- and, again, I
2 want to thank you for the presentation; it was --
3 it was excellent -- that we hold off questions and,
4 we can do that at a special meeting, if that's
5 acceptable to the will of the group?

6 MS. FERTIG: This is Mary Fertig. I would
7 like to move to defer --

8 MR. MAYERSOHN: Okay.

9 MS. FERTIG: -- to a special meeting.

10 Do you want me to give a timeframe to that?

11 MR. MAYERSOHN: You could say a special
12 meeting to be determined by the chair and chief
13 auditor that's acceptable to the committee members.

14 MS. FERTIG: Okay. And --

15 MS. SHAW: I'll second that.

16 MS. FERTIG: And could we try to do that
17 within the next three weeks? Is that -- I -- my
18 motion is fine, but now I have a question: Can we
19 try to do it?

20 MR. JABOUIN: Mr. Fertig, it is my intent to
21 do it in September, so definitely within the next
22 three weeks. Obviously, the next meeting is
23 October 8th; it will -- should be before that, as
24 well.

25 MS. FERTIG: Okay. Well, thank you.

1 You have my motion, Rob; and Phyllis, I think,
2 seconded it.

3 MR. MAYERSOHN: All right. Who seconded?

4 MS. SHAW: Phyllis Shaw.

5 MR. MAYERSOHN: Ms. Shaw.

6 Okay. Dr. Walsh, you had a question?
7 Dr. Walsh?

8 DR. LYNCH-WALSH: Sorry, I'm trying to keep
9 the noise down. I forgot I needed to unmute.

10 I'm planning to support the motion. I just
11 wanted some things -- there were some things thrown
12 out at the workshop that are hanging in the air as
13 unanswered questions, and they are kind of critical
14 to us having a discussion; and so if these things
15 could be answered, or at least some additional
16 clarity provided, that would be very helpful.

17 One -- one is having to do with the system
18 rider. There is a belief among -- it's been sort
19 of marketed in a way that they believe that it's
20 completely voided as a result of the conditions
21 that are listed in the system rider; and risk
22 management and legal, I believe, were going to
23 clarify as to whether that was the case, because
24 it's kind of a huge question, and there has been --
25 there isn't a definitive answer.

1 Do those conditions -- are they things that
2 are excluded, or do they actually void the entire
3 warranty. That's one.

4 MR. MAYERSOHN: Okay. Dr. Walsh -- Ms. Shaw,
5 you -- I don't want to interject; but, Ms. Shaw,
6 you have --

7 DR. LYNCH-WALSH: I don't want to -- you are
8 right; I don't want to create an amendment, either.

9 MR. MAYERSOHN: Ms. Shaw, are you just waving
10 your hand, or are you just saying hi?

11 MS. SHAW: No. Actually, I wanted to add a
12 friendly amendment that any additional questions or
13 information that is needed from committee members,
14 those questions are sent to our internal auditor in
15 advance so he can be prepared, or we can be
16 prepared, for the next meeting.

17 I don't know if Ms. Fertig is in favor of
18 that.

19 MR. MAYERSOHN: Ms. Fertig, do you accept the
20 friendly amendment?

21 MS. FERTIG: Yes.

22 MR. MAYERSOHN: Okay. Dr. Walsh.

23 DR. LYNCH-WALSH: Okay. So one was
24 clarification on the system rider, and if we vote
25 to -- for these -- this additional information, I

1 can certainly put it in writing to the chief
2 auditor.

3 MR. MAYERSOHN: Right.

4 DR. LYNCH-WALSH: The second thing is that
5 whether the one NOA, which is tied to the existing
6 roofing assembly, as you know, there is only one
7 manufacturer that has the NOA, which is for the one
8 roofing assembly, there seemed to be some confusion
9 as to whether there is an alternative for reroofing
10 to that one roofing assembly, and that's something
11 I think the building department is clarifying.
12 Because if there isn't, then there is no point to
13 some of these questions -- not my questions,
14 meaning this debate.

15 The third thing is -- well, actually, I guess
16 that ties into two and three, because this whole
17 idea of sole sourcing, it's really -- it's
18 single-source responsibility, but there is one
19 manufacturer with the NOA.

20 So it comes down to clarification over the
21 system rider and clarification over the roofing
22 assembly being the only options, or if there are
23 other options. Those are two things that were not
24 clear after the workshop, but if we are not clear
25 on them, I don't know how we are going to draw any

1 conclusions.

2 MS. FERTIG: I have a number of other
3 questions, Bob, besides that. I have a number of
4 the other findings I want to address. So I would
5 just -- I think Phyllis's suggestion of forwarding
6 questions to Mr. Jabouin is a really -- is a good
7 one, that we wouldn't be limited by that, but it
8 would help -- be helpful.

9 MR. MAYERSOHN: Yes, I -- without, obviously,
10 calling the question, at this point I think that
11 it's -- we've got some clear direction that if any
12 member has questions, they send them to
13 Mr. Jabouin. Mr. Jabouin will then send them on to
14 RSM or the departments that need to, and then we
15 can get a list of those questions when we return so
16 that everybody's question is answered. Either we
17 can have it -- you know, which I'd rather just have
18 it answered at the meeting, than necessarily have a
19 response, but at least have those departments be
20 prepared for a response. I think that's the best
21 way to go.

22 So I would like to, obviously, entertain the
23 motion. If there are no further comments on the
24 motion, all those in favor signify by saying "yea"
25 or "aye."

1 ALL PRESENT: Yea.

2 MR. MAYERSOHN: Anybody opposed, signify by
3 saying "nay."

4 All right. So, Mr. Jabouin, you have,
5 clearly, that direction that we need to take moving
6 forward to have a special meeting. Whatever that
7 process is, you and I will get together on that.

8 I want to, first of all, ask: Are there any
9 additional audit committee member comments?

10 MS. SHAW: On the report or just in general?

11 MR. MAYERSOHN: I heard somebody say
12 something.

13 MS. SHAW: On the report or just in general?

14 MR. MAYERSOHN: It says audit committee member
15 comments. Anything you want to say in general?

16 MS. SHAW: You are going to really enjoy us
17 here. It's wonderful group of people.

18 MR. MAYERSOHN: Thank you.

19 Dr. Walsh, any comments?

20 DR. LYNCH-WALSH: It would take another two
21 hours. So, no, I'll wait for the special meeting.

22 MR. MAYERSOHN: Anybody else?

23 Seeing none, I want to thank you for
24 entertaining me for the first audit committee as
25 chair. I think that -- you know, I appreciate all

1 the work that everybody does.

2 I'd like to, if someday -- and I will discuss
3 this with Mr. Jabouin, if we can strategically
4 figure out how to make our time most efficient and
5 effective would be probably the best direction to
6 work on; but I think we have a solid plan. And,
7 you know, the plan is always fluid at times, but
8 keeping in mind that we don't want to put one
9 person in one direction and take them off and send
10 them into another, so -- excuse me, so with that
11 being said, we have some direction. Do I have a
12 motion to adjourn?

13 MR. BARNES: You do.

14 MS. SHAW: Motion.

15 MR. MAYERSOHN: Second?

16 MR. BARNES: Yes.

17 MR. JABOUIN: Mr. Barnes made a motion to
18 adjourn. Ms. Shaw second. All those in favor
19 signify by says "aye."

20 ALL PRESENT: Aye.

21 MR. MAYERSOHN: Is there any opposed that want
22 to stay for another couple hours?

23 All right. Thank you all; and, again, I will
24 get with Mr. Jabouin and we will send out
25 information letting everybody know, you know,

1 opportunities and when those dates may be.

2 So thank you all. Stay well and be safe.

3 Thank you.


4 (Whereupon, the video-conference meeting was
5 concluded at 2:08 p.m.)
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C E R T I F I C A T E

THE STATE OF FLORIDA)
COUNTY OF BROWARD)

I, EMILY SCOTT, certify that I was
authorized to and did stenographically report the
foregoing video-conference proceedings and that the
transcript is a true and complete record of my
stenographic notes.

Dated this 24th day of August, 2020.



EMILY SCOTT



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