SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

KC WRIGHT ADMINISTRATION CENTER
BOARD ROOM
600 SE 3RD AVENUE
FORT LAUDERDALE, FLORIDA

THURSDAY, JANUARY 28TH, 2021

11:35 A.M. - 2:03 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
United Reporting, Inc.
633 SE 3rd Avenue, Suite 200
Fort Lauderdale, FL 33301

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 1 COMMITTEE MEMBERS IN ATTENDANCE:
 2 MR. ROBERT MAYERSOHN, CHAIR
   MR. ANDREW MEDVIN, VICE CHAIR
 3 MR. MOSES BARNES
   MS. REBECCA DAHL (Telephonically)
 4 MR. ANTHONY DE MEO, CPA
   MS. HAGEN DISCH (Telephonically)
 5 MS. MARY FERTIG (Telephonically)
   MR. MICHAEL J. GAUCI, CPA
 6 DR. NATHALIE LYNCH-WALSH
   MS. CONNIE POU
 7 MS. PHYLLIS SHAW (Telephonically)
 8
   OFFICE OF THE CHIEF AUDITOR STAFF:
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   MR. JORIS JABOUIN, Chief Auditor
10 MS. ALI ARCESE, Manager, Property and Inventory Audits
   MS. ANN CONWAY, Manager, Internal Funds Audits
11 MS. JENNIFER HARPALANI, Manager, IT Audits
   MR. ERIC SEIFER, Auditor III
12 MR. BRYAN ERHARD, Systems Support Specialist II
   MS. MICHELE MARQUARDT, Executive Secretary
13 MS. ASHLEY ACEVEDO, Inventory Audit Specialist
14
   DISTRICT STAFF:
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   MRS. JUDITH MARTE, Chief Financial Officer, Office of
16     the Chief Financial Officer
   MR. DANIEL GOHL, Chief Academic Officer, Office of the
17     Chief Academic Officer
   DR. VALERIE WANZA, Chief School Performance &
18     Accountability Officer, Office of School
       Performance & Accountability
19 MR. MAURICE WOODS, Chief Strategy & Operations
       Officer, Office of the Chief Strategy Operations
20     Officer (Telephonically)
   MR. PHILLIP DUNN, Chief Information Officer, Office of
21     the Chief Information Officer
   MR. FRANK GIRARDI, Executive Director, Office of Chief
22     Facilities & Construction Management (OFC)
   MS. MARY COKER, Director Procurement & Warehousing
23     Services
   MS. VIVIAN PILAR, Accountant V, Accounting & Financial
24     Reporting
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1 INVITED GUESTS:

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MR. MATTHEW BLONDELL, RSM CPA, Business Risk
3   Consulting, RSM
MR. EDDY CASTENADA, MSL CPAs & Advisors
4 MR. TANYA DAVIS, S. Davis & Associates
MS. CLAUDIA ESTRADA, S. Davis & Associates
5 MR. RODERICK HARVEY, CPA
MS. KATHLEEN LANGAM, AECOM
6 MS. ASHLEY CARPENTER, Atkins
MR. TIMOTHY BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

2   MR. MAYERSOHN: Good morning everybody.

3 Welcome to the Audit Committee Meeting, Thursday

4 January 28th. Currently -- just a couple of

5 housekeeping things. Currently, we do not have

6 quorum, so we're going to start having our

7 informational meeting until quorum is achieved.

8 We're waiting for one more person, which I

9 believe should be here, but, if not, we'll just

10 roll with the punches as we continue to move down

11 the agenda.

12   So if we can all rise for the Pledge of

13 Allegiance?

14   (Whereupon, the Pledge of Allegiance was

15   recited.)

16   MR. MAYERSOHN: All right. Can we get a roll

17 call of who's here and who is on the phone?

18   MR. JABOUIN: I can do that.

19   Mr. Moses Barnes?

20   MR. BARNES: Here.

21   MR. JABOUIN: Ms. Rebecca Dahl?

22   (No response.)

23   MR. JABOUIN: Ms. Dahl, if you can push star

24 6 to unmute yourself, Ms. Dahl?

25   I'll move on until she comes in.

1   Mr. Anthony De Meo?

2   MR. DE MEO: Present.

3   MR. JABOUIN: Ms. Hagen Disch?

4   MS. DISCH: Here.

5   MR. JABOUIN: On the phone. Thank you.

6   Ms. Mary Fertig?

7   (No response.)

8   MR. JABOUIN: Mr. Michael Gauci?

9   MR. GAUCI: Here.

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

11   DR. LYNCH-WALSH: Here.

12   MR. JABOUIN: Mr. Robert Mayersohn?

13   MR. MAYERSOHN: Here.

14   MR. JABOUIN: Mr. Andrew Medvin?

15   MR. MEDVIN: Here.

16   MR. JABOUIN: Ms. Connie Pou?

17   MS. POU: Here.

18   MR. JABOUIN: Ms. Phyllis Shaw and Ms.

19   Stephanie Shim, who have both contacted me and

20   they're excused for today's meeting.

21   Ms. Rebecca Dahl?

22   (No response.)

23   MR. JABOUIN: Ms. Dahl, when you're able

24   to --

25   MS. DAHL: Present.

1   MR. JABOUIN: Thank you, Ms. Dahl.

2   MS. DAHL: I'm here, but I can't hear you.

3   You're too low.

4   MR. JABOUIN: Ms. Dahl, is this better?

5   MS. DAHL: No.

6   MR. JABOUIN: Ms. Disch, are you able to hear

7   me?

8   MS. DISCH: Yes, I'm able to hear you.

9   MR. JABOUIN: Is it clear for you, Ms. Disch?

10   MS. DISCH: Yes, I can hear you, but it is

11   low and a little muffled.

12   MR. MAYERSOHN: BECON will work on the audio

13   portion of the meeting.

14   All right. So can I get -- now that we have

15   quorum, Mr. De Meo is here, thank you, can I get

16   an approval of the agenda for the January 28th

17   Audit Committee Meeting?

18   MR. JABOUIN: Mr. Mayersohn, if I can please

19   say a couple of comments about the agenda before

20   the committee considers it?

21   MR. MAYERSOHN: Sure.

22   MR. JABOUIN: So this agenda was posted to

23   the Office of the Chief Auditor's website on

24   Thursday, January 21. We posted the related

25   meeting documents on Friday, January 22. We

1   delivered the packages to the committee members'

2   homes and businesses that requested it. On

3   Tuesday, January 26, I sent out a communication

4   to the school board, the audit committee and the

5   cabinet that I had added Agenda Item Number 14,

6   HCT Report - IT Technology Devices. That was

7   added on Tuesday. I then communicated to the

8   same parties that that agenda was item -- was

9   added. We have included that in the spaces of

10 the committee members, if you would like to have

11 a copy that was emailed, and then we also have

12 the new agenda there for you as well.

13   That concludes my comments on the agenda.

14   MR. MAYERSOHN: Okay. And the only other

15 comment that I'm going to make, Dr. Wanza had

16 asked if we could move up her item, Number 11.

17 So I'd like to use it as, I guess I'll call it

18 7A. We'll move almost in between 7 and 8.

19   Is that okay with you, Dr. Wanza?

20   So if everybody is good with that we can have

21 a motion to approve the agenda.

22   DR. LYNCH-WALSH: Oh, we have quorum?

23   MR. MAYERSOHN: We're approving it with that

24 change in mind.

25   DR. LYNCH-WALSH: Oh, we have quorum. I

1   forgot.

2   MR. MAYERSOHN: Right. So do we have a

3   motion to approve the agenda?

4   MR. MEDVIN: So moved.

5   MR. MAYERSON: Moved by Mr. Medvin, Mr. Gauci

6   second.

7   All in favor signify by saying aye.

8   COMMITTEE MEMBERS: Aye.

9   MR. MAYERSOHN: On the phone?

10   COMMITTEE MEMBERS: Aye.

11   MR. MAYERSOHN: Anybody -- anybody opposed?

12   (No response.)

13   MR. MAYERSOHN: All right. The ayes have it.

14   Chief Auditor Administrative Matters.

15   MR. JABOUIN: Thank you. Thank you very

16   much. I'm Joris Jabouin, the chief auditor.

17   The district thanks the committee members for

18   coming in for this meeting. I thank the members

19   that are participating in person and by phone. I

20   am -- the district is always grateful for the

21   service of the committee members. I am

22   particularly grateful for your time, your

23   experience, your knowledge and expertise, as I

24   guide the program.

25   There is a long agenda. Many people are

1   expected to come in and out for the different

2   agenda items. For social distancing we are

3   managing the attendance in the room. We have

4   some of the other attendees that are in the

5   pre-function room waiting to come in based on the

6   timing of the items that are presented. The room

7   itself was e-misted last night, the building was

8   e-misted last night. The spaces that you're

9   sitting in were wiped down. We do require masks

10   during the course of this entire meeting. The

11   guests that are coming in and out, their place

12   will be wiped down as well as the podium as well.

13   With respect to the meeting, we do have

14   physical quorum, so if members leave at some

15   point we will lose quorum. We will pay attention

16   to that, particularly if there's a matter that

17   requires a vote.

18   As I noted in the Chief Auditor's Report,

19   Agenda Item Number 13, the motion for home rule

20   authority, the Office of the General Counsel,

21   they are pending a response from the Attorney

22   General's Office on some questions they have on

23   that. This affects every advisory committee, not

24   just this one. So when that response is received

25   they will evaluate it, accordingly.

1   As far as the meeting, itself, the

2   timeframes, these are guides. You know, we do

3   provide them to the committee to consider. We do

4   provide them also to district staff so they can

5   manage themselves as far as the different

6   meetings that they have, so they can come in and

7   out of the meeting. And we need it in order to

8   manage the spacing in the room as well.

9   So we are very thankful to the committee. We

10   respect your time. And we thank you for coming

11   in and having an efficient meeting.

12   For the purpose of the minutes, we do have

13   Tim Bass, the court reporter, here to make it

14   easier. Just like I did at the beginning of my

15   section, if you can please state your name like I

16   did, I would also ask the guests to do the same.

17   As far as the forms, the Committee of Ethics

18   Form 8B, the memorandum of voting conflicts for

19   community, municipal and other public officers,

20   we have that, if applicable, in case any of the

21   members have a voting conflict.

22   And then we are still pending two of the

23   Acknowledgment of School Board Advisory Committee

24   Membership forms. Those two members are not here

25   in the room. We did email it to them. We hope

1   to get them by the next meeting. But all members

2   have completed the annual training for the School

3   Board Advisory Committee.

4   That concludes the Chief Auditor

5   Administrative items. I kindly ask the people

6   that are on the phone to please use star 6 to

7   mute themselves in and out throughout the course

8   of the meeting.

9   Thank you, Mr. Mayersohn.

10   MR. MAYERSOHN: Okay. Thank you, Mr.

11   Jabouin.

12   Are there any public comments?

13   MR. JABOUIN: No, Mr. Mayersohn, there are no

14   public speakers at this time. If I may provide

15   the committee with an update with -- from the

16   last meeting when there was a public speaker?

17   MR. MAYERSOHN: Sure.

18   MR. JABOUIN: At the November 19th audit

19   committee meeting Mr. Andrew Grub, a student of

20   Cypress Bay High School, he attended the meeting

21   and made public comments about the school

22   advisory funds. He requested information about

23   budget requests that cover the payment of

24   transportation for reading, math, biology,

25   history and teacher pay.

1   The proper process is for him to go through

2 the school advisory council and the council

3 chair.

4   I was told that there is budget information

5 that is discussed at those meetings and also

6 provided to the members.

7   And I went into the website for Cypress Bay

8 yesterday and I did see minutes information that

9 covers a variety of periods of time. I went into

10 the website under student and parent section of

11 the website and I saw the agendas for a variety

12 of minutes. I went into the December 8th

13 meeting, itself. I saw budget discussions. I

14 saw a PowerPoint on budget. I saw the attendees

15 that were there. There were 26 people. Mr. Grub

16 was not able to make that particular meeting.

17 But the opportunity to ask those particular

18 questions, from what I could see, was in those

19 meetings.

20   So my thinking is, had he been able to make

21 that meeting, he would be able to ask his

22 questions.

23   This morning I was also provided some

24 documents from OSPA, Director Veda Hudge provided

25 me with documents of discussions of the budgets

1   throughout a very lengthy period of time and it

2   highlighted a lot of different expenses,

3   including some of the ones that were requested.

4   So from an audit standpoint there's not

5   anything that we're going to pursue any further

6   and my advice would be for people that have such

7   questions to attend those meetings and ask them.

8   That concludes my comments on the public

9   comments from November 19th.

10   MR. MAYERSOHN: Okay. Thank you.

11   Dr. Lynch-Walsh?

12   DR. LYNCH-WALSH: Okay. Thank you so much

13   for bringing that up because I was wondering how

14   I was going to work that into today's

15   conversation.

16   So on 11/19 we had an audit committee meeting

17   and the minutes in here indicate, if we're on

18   page -- it looks like page 2 and 3 of the actual

19   document, which covers pages 9 to 12, and it goes

20   on to the next page. So the understanding was

21   that Dr. Wanza was going to get with the school

22   and she mentioned that they had just done a

23   training and basically we had discussion in here

24   about the budget -- it was very clear that Andrew

25   had gone to multiple SAC meetings and did not

1   have clarity in terms of his question. There

2   were a lot of other things. I actually attended

3   one of the SAC meetings during which he was a SAC

4   member, or was, and couldn't make a motion. So

5   there were a lot of -- so there was a lot of

6   confusion on how they were running meetings, but

7   the bottom line is, I believe the reason he came

8   here to mention it is that he was looking for

9   additional information.

10   So that was 11/19. On 12/7 I became aware

11   that the AP for Cypress Bay wanted to have a

12   meeting with Andrew and his parents. This was

13   the day before -- 12/7 was the day before that

14   12/8 SAC meeting. So he -- because Andrew was

15   wondering how he was going to attend the workshop

16   on 12/8 and make it to his SAC meeting. It turns

17   out that he didn't have to because after that

18   meeting he called me and said, they got to me

19   through my parents. And that is why Andrew was

20   not at the SAC meeting. He was not -- it was not

21   for personal reasons. He basically got into

22   trouble with his parents. So he was not even at

23   the 12/8 workshop, nor was he at that SAC

24   meeting.

25   But, interestingly enough, if you do pull

1 what's at the SAC meeting on 12/8, it does seem

2 to answer all the questions that he had.

3   But to pretend as though he was just

4 inconvenienced -- I mean, the question is, will

5 he be at any more SAC meetings? I don't think

6 so.

7   So then the other day he went -- he got off

8 Twitter following that -- following 12/7, 12/8.

9 He hasn't been seen on Twitter since. He got

10 very quiet. And the other day, 1/20, apparently,

11 he was at a Stranahan -- the Stranahan community

12 meeting, and I bring that up because on 1/21 all

13 of a sudden I got a tassel of emails, one of

14 which was from his mother and one was forwarded

15 to me. And the reason they're getting forwarded

16 -- one was forwarded to me because Andrew was

17 Sarah Leonardi's appointee to the Facilities Task

18 Force.

19   So, based on my wealth of experience with

20 this district and the chain of events that have

21 taken place, I am going to suggest to you, and

22 this is because someone is bringing something up

23 at SAC and for whatever reason it's being met

24 with resistance. Based on my experience, I'm

25 going to suggest that somebody's violating the

 1   anti-bullying policy and retaliating against

 2   Andrew for bringing up this matter and pursuing

 3   it. Because I can't think of any other

 4   explanation for the chain of events that I just

 5   witnessed.

 6   So I am telling you, Dr. Wanza, because

 7   according to Policy 5.9, I don't know who, I

 8   don't know when, I don't know how, but,

 9   apparently, it began on 12/7, that something

10   untoward is occurring that has resulted in

11   someone who would generally be persistent and

12   continue attending meetings and participating

13   both on the task force and in general, something

14   is transpiring here that's prevented him from

15   being on his own SAC at his own school, and

16   because he's a minor, they went a route -- you

17   know, normally, you would issue a trespass

18   warning to the person on SAC, and nobody vets

19   trespass warnings, so you can put whatever you

20   want into a trespass warning and nobody's going

21   to check it.

22   MR. JABOUIN: I'm sorry, Dr. Lynch-Walsh.

23   DR. LYNCH-WALSH: So my point is --

24   MR. JABOUIN: Mr. Grub's questions have been

25   answered at the SAC meeting. Haven't we closed

1   this issue? These allegations are -- I mean, if

2   you don't have any basis for them --

3   DR. LYNCH-WALSH: Oh, I'm not making an

4   allegation. I am suggesting, based on the chain

5   of events, when you see something, you say

6   something. I am suggesting that Dr. Wanza needs

7   to investigate whether someone in between Cypress

8   Bay and her is violating the anti-bullying

9   policy. I've had it done to me, so if there's

10   no -- there's no -- if there's another reasonable

11   explanation, I'd love to hear it. But the kid

12   has basically disappeared. And I got three

13   emails in one day. So you tell me what's

14   happening. I'm just bringing it up. You opened

15   the door.

16   MR. JABOUIN: I will close that door then.

17   MR. MAYERSOHN: So if I can -- if I can just

18   interject here.

19   Ms. Marte, you are the superintendent's

20   designee; correct?

21   MRS. MARTE: Yes, sir.

22   MR. MAYERSOHN: So if -- if -- and, again, I

23   -- I appreciate you bringing this forward, but

24   this is not within the audit committee's purview.

25   DR. LYNCH-WALSH: I agree.

1   MR. MAYERSOHN: So what I would suggest is

2   that Ms. Marte, who is the superintendent's

3   designee bring it up to the superintendent or

4   whatever the chain of command may be. I mean,

5   Dr. Wanza is here, she's heard loud and clear.

6   You guys handle it. Mr. Gohl is here. I would

7   appreciate it if you could handle it and then --

8   I mean, I don't know if necessarily, you know, at

9   some point in time just let us know what might be

10   happening or let Dr. Lynch-Walsh know. Because I

11   don't -- this is not -- like I said, I appreciate

12   the fact that this is an incident that needs to

13   be looked at.

14   DR. LYNCH-WALSH: There is a process.

15   MR. MAYERSOHN: No, I understand that. But I

16   just don't -- this is not the place to discuss

17   that at this -- at this meeting. But, again, you

18   brought forward those comments, so is that

19   acceptable to you Dr. Wanza and Mrs. Marte?

20   MRS. MARTE: Through the Chair, Judith Marte,

21   Chief Financial Officer representing

22   Superintendent Robert Runcie at today's meeting.

23   I will share Dr. Lynch-Walsh's comments with the

24   superintendent.

25   DR. LYNCH-WALSH: I'm formally saying that

1   there needs to be an anti-bullying investigation.

2   These are not comments or concerns. I am saying

3   that there is a very good chance that the

4   anti-bullying policy is being violated. And I am

5   going to also share this with Sarah Leonardi, who

6   was his appointing school board member, so she

7   can also follow up with the superintendent.

8   MR. MAYERSOHN: Okay. Does that work for

9   you, Dr. Wanza?

10   DR. WANZA: Yeah.

11   MR. MAYERSOHN: Okay. So as long as we're

12   all on the same page we can move forward. And

13   thank you Dr. Lynch-Walsh for bringing that to --

14   to our attention.

15   DR. LYNCH-WALSH: Any time.

16   MR. MAYERSOHN: Moving on, Audit Committee

17   Chair Comments. Oh, that's mine.

18   Just one thing that I -- first of all, I just

19   want to welcome everybody. Happy New Year, since

20   we have not met since the beginning of the year.

21   So I hope we are all doing well and we're all

22   staying healthy and we're all wearing our masks

23   and protecting ourselves.

24   Do we have to, just for clarification, have

25   the people who are in the room introduce

1   themselves, or is that --

2   MR. JABOUIN: It's probably a good idea. I

3   should have done that after the roll call.

4   MR. MAYERSOHN: Okay. So if we can just do

5   as well. This is just a housekeeping area.

6   So Mrs. Marte?

7   MRS. MARTE: Good morning. Judith Marte,

8   Chief Financial Officer representing

9   Superintendent Robert W. Runcie, as well as my

10   role as CFO.

11   MS. POU: Good morning everybody. Happy New

12   Year. Connie Pou, Audit Committee member

13   representing Dr. Runcie.

14   MR. MAYERSOHN: Mr. Barnes, you don't have to

15   introduce yourself. Members have already had the

16   roll call, just those that are not members.

17   DR. LYNCH-WALSH: Did Mr. Runcie get a Ph.D.

18   while I was gone?

19   MR. MAYERSOHN: Mr. Gohl?

20   MR. GOHL: Not that we are aware, Ms. Dr.

21   Walsh.

22   Dan Gohl, Chief Academic Officer.

23   DR. WANZA: Valerie Wanza, Chief School

24   Performance & Accountability Officer. And he

25   does have an honorary, but I know -- I understand

1 what your question is, but he does have an

2 honorary.

3   MR. MAYERSOHN: Okay.

4   DR. LYNCH-WALSH: I guess following that,

5 I'll go. Dr. Nathalie Lynch-Walsh, and mine I

6 actually I got for real.

7   MR. MAYERSOHN: We don't have to introduce

8 because we already had a roll call. I just want

9 to for the record know who is here.

10   MS. PILAR: Vivian Pilar, Accountant V,

11 designee for Erum Motiwala.

12   MR. MAYERSOHN: Is your microphone on?

13   MS. PILAR: How 'bout now?

14   MR. MAYERSOHN: Now, it's on.

15   MS. PILAR: Vivian Pilar, Accountant V,

16 designee for Erum Motiwala, Director of

17 Accounting and Financial Reporting.

18   MR. MAYERSOHN: Eddy?

19   MR. CASTANEDA: Eddy Castenada, Audit Manager

20 MSL, external auditor for the district.

21   MS. DAVIS: Tanya Davis, audit partner with

22 S. Davis & Associates.

23   MS. Estrada: Good morning, Claudia Estrada,

24 Audit Manager of S. Davis & Associates.

25   MS. CONWAY: Ann Conway, Office of the Chief

1   Auditor.

2   MS. ARCESE: Ali Arcese, Office of the Chief

3   Auditor.

4   MS. MARQUARDT: Michele Marquardt, Office of

5   the Chief Auditor.

6   MS. ACEVEDO: Ashley Acevedo, Office of the

7   Chief Auditor.

8   MR. MAYERSOHN: Okay. So everybody who's

9   here at least, we know who's here.

10   Just one thing that I want to bring up and

11   kind of do some, I guess, housekeeping. We all

12   received the audit committee motion on the SMART

13   Bond versus inequity prioritization follow-up.

14   I'm not going to go necessarily into the

15   response, but I would suggest that we hand this

16   off to the diversity committee. I want to thank

17   Mrs. Fertig for bringing this forward. I think

18   that is the place where this could be further

19   looked at.

20   So if somebody is interested in making a

21   motion to do that we can do that and at least

22   have, again, some just some general housekeeping

23   or follow-up to see how that's going.

24   So, Dr. Lynch-Walsh, you have a comment?

25   DR. LYNCH-WALSH: No, I can make a motion to

1   that and I have a comment about what was captured

2   as the intent here.

3   MR. JABOUIN: If I can suggest to the

4   committee to obviously make that motion, but Mr.

5   Frank Girardi will be here a little bit later and

6   he compiled that response. So there is an

7   opportunity for him to enlighten the committee

8   further.

9   DR. LYNCH-WALSH: Well, here's my issue.

10   Last time I checked Frank was not --

11   MR. MAYERSOHN: He is here, actually.

12   DR. LYNCH-WALSH: That's not the problem. My

13   issue is that when I went back and read the

14   minutes, because -- the issue is the definition

15   of the word analyzed. I appreciate that he gave

16   a response, but it was very clear from the

17   conversation that the intent was essentially we

18   should have said audit instead of analyze.

19   Because somehow it got to them opining on how

20   things stood.

21   Now, I see in your report that you say that

22   it would get incorporated, I believe, into future

23   basically RSM reviews. I don't want to --

24   MR. JABOUIN: Although I did say that, I

25   believe that the -- Ms. Fertig is not here. Her

1   goals are beyond what RSM would do. They're --

2   in light of what Mr. Mayersohn indicated, the

3   place to do that type of assessment and to make

4   sure what kind of information on diversity goes

5   to the committee.

6   DR. LYNCH-WALSH: And I'm fine with that

7   because as luck would have it we do have joint

8   subcommittee for the diversity committee on the

9   task force right now.

10   MS. FERTIG: Dr. Lynch-Walsh, I apologize for

11   -- I just joined the meeting. I'm sorry

12   everybody. I had to get my second dose, and I

13   did, so I'll see you soon. But I am on remotely.

14   Thank you.

15   MR. JABOUIN: Mrs. Fertig, we just happened

16   to be discussing the diversity issue with the

17   SMART Bond. So your timing is fine if you choose

18   to make a comment on that.

19   MS. FERTIG: Yeah, I did speak with you. I

20   haven't heard the discussion up until now so I

21   apologize if anything I'm saying is out of

22   context. I did speak yesterday with Mr. Jabouin

23   and we talked about the intention on this. I

24   still -- you know, I believe this should go to

25   the diversity committee under any circumstances

1   because this is an issue that they deal with. I

2   still think it's critically important as a

3   district to ensure that the bond is being dealt

4   equitably. I would never have inferred or

5   mentioned that anybody is doing this

6   intentionally. I'm not sure of whether it's done

7   intentionally or not done intentionally it

8   changes, it really matters. Because what matters

9   is that we deliver things equitably. And if for

10   any reason it looks like we're not then we make

11   the effort to change what we're doing to ensure

12   that we are.

13   And I -- I still feel that should be a

14   component of future audits, but I'm fine with

15   sending it to the diversity committee.

16   MR. MAYERSOHN: Okay. So is that a motion?

17   MS. FERTIG: Oh, sure. That's a motion.

18   That was a long motion though. I would still

19   like to see the district -- I encourage the

20   district to include diversity and demographics in

21   future audits on the SMART bond to make ensure

22   the equitable delivery.

23   DR. LYNCH-WALSH: I'll second the motion.

24   MR. JABOUIN: Can I please get the wording of

25   the motion? Although we get the minutes, the

 1   timing of when I'd like to start working on that

 2   is more immediate than that.

 3   If I could kindly ask for the wording of the

 4   motion, so that way I can work with the chair of

 5   the diversity committee and the staff personnel.

 6   MS. FERTIG: Would you like me to say that

 7   over again?

 8   MR. JABOUIN: Yes, please, Ms. Fertig.

 9   MS. FERTIG: Okay. I'm gonna try.

10   I move that we encourage the board to -- or

11   suggest to the board -- what's the right word

12   here?

13   MRS. MARTE: We could just --

14   MS. FERTIG: Can we petition the board to

15   include in further audits the aspect of diversity

16   in demographics to ensure the equitable delivery

17   of the bond, in future audits on the SMART Bond?

18   MR. MAYERSOHN: Or that future audits should

19   be looked at through an equity lens.

20   DR. LYNCH-WALSH: I think Mary's first

21   statement was more clear and actually your intent

22   to refer this to the diversity committee, and

23   just to be clear about the word analyze, what

24   that means. We had a discussion in here, it was

25   clear that, to Mary's point, it meant being

1   included in future RSM reviews of the SMART Bond.

2   And the two are not mutually exclusive.

3   There's no reason why they can't, A, include it

4   in the RSM review, and, B, have the diversity

5   committee look at it as well. It's not that they

6   would be doing -- one would be auditing and one

7   would be gathering information as it's happening,

8   sort of looking ahead, trying to be more

9   proactive in terms of monitoring it on a

10   continuing basis instead of quarterly. Or you

11   could figure out what it would look like.

12   I mean, for instance, the Facilities Task

13   Force tries to get ahead of things and we look at

14   things on a monthly basis and RSM is doing a

15   review of the SMART Bond, but we don't just look

16   at the SMART Bond. So there's no reason that two

17   can't occur.

18   But I do think whatever Mary said initially

19   was more clear.

20   MR. JABOUIN: Can you repeat what was said

21   initially, please?

22   DR. LYNCH-WALSH: I don't think she can.

23   MRS. FERTIG: Do you want me to pull my

24   transcript out here or --

25   MR. JABOUIN: The --

 1   DR. LYNCH-WALSH: No, today, your first --

 2   the way you worded it today, the first time was

 3   perfect.

 4   MS. FERTIG: The way I said it the first

 5   time? It was so good and yet I couldn't repeat

 6   it exactly. I'm sorry about.

 7   DR. LYNCH-WALSH: And I can't either and it

 8   was perfect the way you worded it.

 9   MR. JABOUIN: Hopefully, the court reporter

10   was able to get it.

11   MS. FERTIG: I just would say this. I don't

12   -- I don't know -- I don't ever want to -- I

13   don't want to suggest that anything would be

14   intentional. I don't think that's the point of

15   this. I think the point is to ensure that we

16   have equitable delivery of the bond. And -- and

17   so, therefore, to do that it has to be added as a

18   component of future audits on the SMART Bond.

19   MR. MAYERSOHN: That works.

20   MS. FERTIG: Is that good?

21   MR. MAYERSOHN: That would work for me. What

22   we're doing is we're handing this off to the

23   diversity committee but looking at things in the

24   future through an equitable lens that it should

25   be included in future audits. Is that --

1   MS. FERTIG: Exactly. I mean, we're not

2   going to be able to go back in time, but we can

3   certainly, as we move forward, audit -- that's

4   just one component of an audit. But it's an

5   important component because it's going to, you

6   know, make sure that everybody is treated --

7   treated equitably.

8   MR. MAYERSOHN: Correct. Okay. So a motion

9   by Ms. Fertig. Are you clear, Mr. Jabouin?

10   MR. JABOUIN: The wording that I have is

11   ensure equitable delivery of the bond. It should

12   be include in future audits. That's the current

13   wording that I have.

14   MS. FERTIG: Okay. If you could change that

15   to as a component of future audits on the SMART

16   Bond.

17   MR. MAYERSOHN: So we have a motion by Ms.

18   Fertig, a second by Dr. Lynch-Walsh.

19   MS. FERTIG: Is that okay? Is that good? Is

20   that better?

21   MR. MAYERSOHN: It works for me. I mean,

22   again, I think --

23   DR. LYNCH-WALSH: As long as we transmit this

24   to the diversity committee.

25   MR. MAYERSOHN: Right. Yeah, I think the

1   diversity committee will have their discussions

2   as well as, you know, we will look for future

3   audits that everything is done through an

4   equitable lens will -- I mean, I think Mr.

5   Jabouin has --

6   MR. JABOUIN: If I can please smooth out the

7   wording a little bit. For the diversity

8   committee to ensure equitable delivery of the

9   bond as a component of future audits.

10   DR. LYNCH-WALSH: They can't --

11   MS. FERTIG: I don't want to put this on the

12   diversity committee because they don't do audits.

13   MR. MAYERSOHN: No, they do not.

14   MS. FERTIG: They can certainly monitor when

15   we have audits. But you have ongoing audits of

16   the SMART Bond. And just to tell you, on this

17   particular one, because I knew the schools

18   involved through my experience, I understood, I

19   immediately saw that there was some issues here

20   and then did the data on it which bore it out.

21   So I don't know that we want to depend on

22   having that recognition. The better way of doing

23   it is to include it as a component of future

24   audits on the SMART Bond. Instead of -- for

25   instance, if you were doing HVAC you would just

1   make that sure that the delivery of the product

2   was being done equitably. That would just be one

3   component of the audit.

4   MR. JABOUIN: Okay. So this would not go to

5   the diversity committee.

6   MS. FERTIG: And then it can go to the

7   diversity committee. And by the way the

8   diversity committee should be very well aware of

9   this moving on.

10   So, yes, it should be a presentation to them.

11   But they do not have the funds or the scope to do

12   an audit, so I don't think this has to go outside

13   of the -- of the next audit you do on another

14   component of the SMART Bond.

15   DR. LYNCH-WALSH: And it wasn't just roofing

16   either.

17   MS. FERTIG: And, Rebecca, you're on this

18   call and you're on the diversity committee.

19   DR. LYNCH-WALSH: And instead of ensure are

20   you replacing that with monitor? Because none of

21   us can ensure anything that happens.

22   MR. JABOUIN: The challenging part about this

23   is that the audit that was done of the roof

24   inspection analysis, it has some data, and if you

25   take a look at the data it falls in the way that

1   Ms. Fertig is describing. The audit, itself, is

2   done by focusing on policies, procedures

3   requirements of the RFP, so it does not influence

4   the results. It will continue to report what is

5   seen.

6   So if -- if the district's diversity goals

7   are beyond the audit, and the audit itself has

8   scope, it's limited to what it's looking at and

9   if this is not the place for it, of course we

10   will keep this in mind as I talk to Mr. Luker

11   about the future audits, but that's just the

12   point I wanted to make as far as what the

13   committee's goals might be, because the audits

14   are limited to what they're looking at. And

15   certainly we will keep --

16   MS. FERTIG: Well, this would be adding an

17   extra factor which would be diversity which is a

18   very easy factor to add in because it's the

19   district's own statistics. So if you add the

20   diversity to everything you're looking at and you

21   see a pattern, then I think it bares further

22   examination. I don't see this as putting that

23   much more on an auditor. And it's actually very

24   fact-based because it's based on what the

25   diversity statistics of the school are by the

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 1    school board's specific count, which is reported

 2    to the State of Florida.

 3         MR. MAYERSOHN:  Ms. Dahl, do you want to

 4    chime in?  Ms. Dahl?

 5         MS. DAHL:  Yes.  Thank you.  I have -- this

 6    is Rebecca Dahl.  I'm sorry.

 7         I have no problem with the diversity

 8    committee looking at it, but I do believe that

 9    most of the members of the diversity committee

10    would need some kind of information on what

11    they're being asked to do.  Because a lot of

12    people on the diversity committee, I don't

13    believe, would be that knowledgeable in audits

14    dealing -- construction audits.  So I'm just

15    asking if we pass it on to diversity, that we

16    have a presentation to kind of let us know what

17    we're doing.

18         MR. JABOUIN:  I could meet with Mr. Luker who

19    will be here later and we could go over that data

20    with the diversity committee at one of their

21    future meetings if that's acceptable to the

22    committee.  And I can talk to Mr. Luker as to

23    what we can do as far as building that into the

24    program if that's what the committee desires.

25         MR. MAYERSOHN:  The diversity committee or --
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1   MR. JABOUIN: Well, I was actually referring

2   to our audit, and then I can go to the diversity

3   committee to enlighten them on the findings. And

4   then they can take their own action if they feel

5   fit.

6   MR. MAYERSOHN: Ms. Dahl, I know you're not

7   the chair of the diversity committee, but does

8   that sound something that would be acceptable to

9   the diversity committee, to have a presentation?

10   MS. DAHL: Yes, I believe it would, Mr.

11   Mayersohn, because we're now -- because we came

12   to a few school visits this year, we're actually

13   looking at a lot of things that would come under

14   construction, such as the cafeterias or the

15   kitchens that still have no air-conditioning, how

16   certain home area labs are being handed out

17   because there are several schools that are --

18   that would be up at the top of the list because

19   they're lowest economically or areas that

20   wouldn't get necessarily everything, we're

21   finding that there are some issues with that as

22   well. So, yes, I do think it would be something

23   that we could definitely look at.

24   MR. MAYERSOHN: Okay. Dr. Lynch-Walsh?

25   DR. LYNCH-WALSH: Okay. So I believe we

1   already -- the motion we have, the intent --

2   MR. MAYERSOHN: We didn't pass anything.

3   DR. LYNCH-WALSH: No, not this one today, the

4   one from last time. And this is why I love

5   transcripts, because the intent, once again --

6   MR. JABOUIN: The wording was what I -- one

7   of the things I do, which I'm doing now, is

8   making sure that the wording is what gets

9   submitted. So even though there was discussion,

10   just like I need now, there's plenty of

11   discussion, I need to know what the motion that's

12   going to pass. And the wording is in the last

13   line, here's what was passed.

14   DR. LYNCH-WALSH: Okay. But I'm not

15   disputing that, I'm explaining the intent.

16   So Mr. Mayersohn clarified that this was not

17   in the scope of the original RSM scope of work.

18   Ms. Fertig, on page 16, which takes us to pages

19   61 through 64 says, "I'm just suggesting that

20   this be another component of future audits on the

21   SMART Bond." So everybody was on the same page

22   and that is the intent when we say analyze other

23   aspects from the diversity standpoint of

24   equitable prioritization and delivery of SMART

25   Bond projects.

1   And my intent, I know I can't jump in

2   everybody else's head, but based on the

3   discussion, my expectation was that it would be,

4   in fact, added to RSM's scope of work. So it

5   seems as though we already passed a motioned to

6   that effect.

7   MR. JABOUIN: No, we did not.

8   DR. LYNCH-WALSH: Okay. So then we need to

9   pass another one that specifies who can do the

10   analyzing. Because it wasn't until I saw the

11   staff call out, I said why in God's creation is

12   this coming from Frank? He's not an auditor.

13   He's not RSM. It's not -- we're not asking the

14   district to opine on whether there have been

15   equitable prioritization and delivery of SMART

16   Bond projects, we're asking it from the auditors.

17   So if that wasn't clear from motion number 1,

18   once we do motion number 1 today then it looks

19   like we need motion number 2 to further clarify

20   the prior motion.

21   MR. MAYERSOHN: So let's do this. If -- Ms.

22   Fertig, if you can withdraw your motion, because,

23   again, you have two parts to it, and let's do two

24   separate motions, one passing this on to the

25   diversity committee and having Mr. Jabouin make a

1   presentation to the diversity committee, that

2   would be the first. The second motion I believe.

3   MS. FERTIG: Okay. Let's just do that and

4   then we'll go to the second.

5   MR. MAYERSOHN: Okay. So do I have a second?

6   MR. JABOUIN: The motion is for the chief

7   auditor to make a presentation to the diversity

8   committee regarding findings, I guess it was

9   number 1, I think -- but, anyway, that the chief

10   auditor make a presentation to the diversity

11   committee.

12   MR. MAYERSOHN: Okay. So do we have a second

13   on that motion?

14   DR. LYNCH-WALSH: Yes, second.

15   MR. MAYERSOHN: Dr. Walsh.

16   All right. Is there any further discussion

17   on the motion number 1?

18   (No response.)

19   MR. MAYERSOHN: Seeing none -- anybody on the

20   phone?

21   (No response.)

22   MR. MAYERSOHN: All right. All those in

23   favor signify by saying aye.

24   COMMITTEE MEMBERS: Aye.

25   MR. MAYERSOHN: On the phone?

1   COMMITTEE MEMBERS: Aye. Aye. Aye.

2   MR. MAYERSOHN: Okay. Anybody opposed?

3   (No response.)

4   MR. MAYERSOHN: Seeing none, that motion

5   passes.

6   Now a second motion. Dr. Walsh, do you want

7   to make the second motion?

8   DR. LYNCH-WALSH: Okay. I guess instead of

9   -- so following from the prior motion, we move

10   that RSM review, analyze, audit other aspects

11   from a diversity standpoint of the equitable

12   prioritization and delivery of SMART Bond

13   projects.

14   MR. JABOUIN: Can you say that a little

15   slower, please.

16   DR. LYNCH-WALSH: We move RSM analyze, review

17   and otherwise audit other aspects from a

18   diversity standpoint of the equitable

19   prioritization and delivery of SMART Bond

20   projects.

21   MR. MAYERSOHN: Do I have a second on that

22   motion?

23   Ms. Pou?

24   MS. POU: Would that be adding to the scope

25   of the audit? Is that something that is going

1   to --

2   MS. FERTIG: I just want to make sure -- I'm

3   seconding it and saying that I want to make sure

4   that accomplishes what we want, which is a new

5   component of the SMART Bond audit.

6   MR. MAYERSOHN: Okay. So we're having

7   discussion now. Ms. Pou, now we're going to have

8   discussion. So, your question on the motion or

9   your discussion on the motion?

10   MS. POU: My issue is that this would be an

11   addition to the scope of the project for RSM. So

12   I'm sure that is going to cost additional funds

13   and maybe we need to find out about that.

14   MR. MAYERSOHN: Okay.

15   MR. JABOUIN: I'll discuss this with Mr.

16   Luker. There's also a possibility that they may

17   not have the persons to do this, and so -- but

18   I'll proceed with the motion. And only because

19   I'm trying to type this very fast, the motion is

20   for RSM to review and analyze and otherwise audit

21   other aspects from a diversity standpoint of the

22   equitable distribution of the SMART Bond.

23   DR. LYNCH-WALSH: All I did was take the old

24   motion and added specificity. So it should say,

25   from a diversity standpoint of the equitable

1   prioritization and delivery of SMART Bond

2   projects. Now, we can add at the end that, if we

3   want, as part of our program management's scope

4   of work, to be even more precise.

5   MR. MAYERSOHN: Ms. Fertig, did you have

6   anything else to say?

7   MS. FERTIG: No, I'm good. Thank you.

8   Sorry.

9   MR. MAYERSOHN: Mr. De Meo?

10   MR. DE MEO: Yes. Mr. Chair, I'm not as

11   versed on this matter as a lot of members are,

12   but those words "equitable", "analyze", that's

13   very tough for an auditor. This sounds like a

14   compliance issue. An auditor needs an assertion,

15   a very clear assertion. And I don't think we

16   have that. It sounds -- I'm not sure, but it

17   sounds like a compliance matter for a compliance

18   officer to look at. And then, if it's rooted in

19   law or policy or the bond indenture, perhaps our

20   chief auditor who has developed some kind of

21   program. But terms like equitable are -- it's

22   just somebody's opinion.

23   DR. LYNCH-WALSH: I got it.

24   MR. DE MEO: So I'm not sure that this is

25   going to accomplish much without narrowing the

1   focus, defining the scope and deciding who would

2   be the best group or person to look at this and

3   report back.

4   MR. MAYERSOHN: Dr. Walsh?

5   DR. LYNCH-WALSH: I don't disagree actually

6   in theory. Remember, the bond was sold to

7   everybody as being based on most critical need.

8   So if they were to analyze whether the most

9   critical needs were addressed in terms of how

10   they were prioritized and delivered, whatever

11   shakes out will paint a picture as to whether

12   there were any disparities within the

13   prioritization and delivery.

14   But it was supposed to be based on critical

15   needs and there was a prioritization done. I can

16   tell you on roofing it was guys sitting around

17   the room sort of assigning one, two -- you know

18   ones and twos to roofing and then HVAC in a

19   similar exercise. But in theory it was done on

20   most critical need. So that is something that is

21   concrete and in theory not arbitrary. But if you

22   find --

23   MS. FERTIG: Well, if you were to look -- if

24   you were to look, Dr. Lynch-Walsh, at the three

25   schools that are slated as the most needy and had

1   the greatest things, they were all predominantly

2   black schools that are not finished and are a

3   long way from being finished today.

4   DR. LYNCH-WALSH: I'm not arguing with you at

5   all.

6   MS. FERTIG: I'm not sure the two things are

7   exclusive, but when you can say that it takes 20

8   percent longer than the average time at a

9   predominantly black school and 20 percent less at

10   a predominantly white school, I think that's just

11   a data point. And it's a data point that if it

12   were across the spectrum it would raise questions

13   on how can we make sure we're delivering these?

14   And having worked in this area for many years, I

15   can tell you that the schools with the greatest

16   needs very often are majority minority schools.

17   So I -- I don't think the two things are

18   exclusive. I think they are very much tied

19   together.

20   MR. MAYERSOHN: So here's what I might

21   suggest before I go to Dr. Lynch-Walsh. Because

22   I've heard what Ms. Pou said, I heard what Mr. De

23   Meo said, I've heard what Ms. Fertig said, I've

24   heard what, you know, everybody else, Lynch-Walsh

25   has chimed in, as well as our chief auditor.

 1   If we can make this motion to direct the

 2   chief auditor to come back with information, then

 3   this way we'll have more of an understanding of

 4   whether it can't be done, whether it can be done,

 5   what the cost is, if it needs to be looked at in

 6   a more finite avenue then -- otherwise, we're

 7   directing something and, you know, like I said,

 8   I've seen information that we've asked for and

 9   sometimes not intentional but it kind of gets

10   lost in what our decision process is in

11   direction.

12   So I'll hear from Dr. Lynch-Walsh and then we

13   can move on and kind of make that or my

14   suggestion would be to make that direction to the

15   chief auditor and then we can move on with the

16   rest of the agenda.

17   DR. LYNCH-WALSH: Okay. So I can completely

18   visualize what Mary is looking for, but I'm not

19   driving the scope of work here. Because the

20   analyzing is simply, we're looking for data

21   crunching here. Because a lot of the work's

22   already been done. And to Mary's point, we all

23   know that the Big 3 poster children are not done.

24   So if you were to take the timelines, you

25   know, the work that's been completed and cross --

1   and cross-reference that against, you know, the

2   prioritization that was done initially, keeping

3   in mind that it was based on most critical need,

4   and then you throw the demographics in there,

5   you're going to see, for instance, the schools

6   that got done first were all -- I don't think any

7   of them were Title 1. And they were done -- they

8   were knocked right out in Year 1. One of them

9   was a Year 1. I'm not sure how that got in there

10 as a Year 1 when I went back and looked. So you

11 had -- you had Manatee Bay, Indian Ridge, those

12 are both District 6 schools and they are not

13 Title 1 and they are not predominantly minority

14 either. Meanwhile, back at the ranch, you have

15 Stranahan, you know, had a community meeting not

16 too long ago and they were being told that

17 there's going to be a capacity reduction, which I

18 have to look into that.

19   So I know what Mary's looking for and I

20 believe that the data will bare out what she's

21 saying. It's not that you're looking for some

22 sort of subjective thing. It is what it is.

23 Prioritizations were made, timelines were

24 developed, projects have been moving along. All

25 she's really saying is when you add the

1   demographics into what's already happened, it's

2   going to paint a picture and it's getting someone

3   to do that.

4   The office of capital programs does not do

5   data crunching, does not do number crunching. So

6   -- and I don't know who in the district would

7   crunch the data in terms of cross-counting the

8   demographics with what's been done. I can

9   picture in my head what I would want to see in a

10   report, but -- and I'm sure in a conversation

11   with David Luker he would understand what they're

12   looking for, but it, you know, depends on who's

13   doing the conversation with him.

14   So I -- I think the way it's written is fine.

15   It's just making sure everybody's on the same

16   page in terms of output.

17   MR. MAYERSOHN: Right. Well, that's where,

18   as I said, if it goes back to the chief auditor

19   to come back to us, then we can -- does that make

20   sense to you, Mr. Jabouin or what?

21   MR. JABOUIN: I can analyze it and maybe come

22   up with a recommendation of the next step.

23   Because I'm not aware as to whether or not Mr.

24   Luker can actually do that or -- it is not an

25   audit component. I mean, it's checking for the

1   compliance with the RFP, the policies and

2   procedures and those types of things, is the

3   work, from a construction angle.

4   Obviously, the part about speaking to the

5   diversity committee, I can do that regardless

6   of -- of what we do because they probably should

7   be enlightened of the results of that finding and

8   how things worked out with the schools.

9   But as far as whether or not that gets put

10 into the audit plan, it's not in the scope, it

11 requires an expansion of scope, budget and so

12 forth. So it's a little bit more layered than

13 that.

14   MR. MAYERSOHN: Right. Okay. As I said --

15   MR. JABOUIN: The first part, as far as going

16 to the -- which has already passed, going to the

17 diversity committee, I can certainly do that and

18 explain the findings.

19   MR. MAYERSOHN: So, I mean, is everybody okay

20 with that, to have the chief auditor come back

21 and give us an update and see what works, what

22 doesn't, what's in the scope, what's not, and

23 then maybe there's another way, whether it's

24 through the diversity committee or somewhere else

25 that we can accomplish what -- because I

 1   appreciate what Ms. Fertig is talking about, that

 2   can be accomplished in some other way, shape or

 3   form?

 4   So, yes, Mr. De Meo.

 5   MR. DE MEO: Yeah, I think that's a good

 6   idea, but I'm still unclear. Are we looking, and

 7   I don't think Mrs. Fertig said --

 8   MS. FERTIG: I'm going to --

 9   MR. MAYERSOHN: Ms. Fertig and then Ms. Dahl.

10   MS. DAHL: I don't think we have the

11   opportunity to take this back. Because as has

12   been said from other people, it's a simple thing

13   to do. And it is quite alarming to me and other

14   members on the diversity committee, because

15   another school that we're looking at is Park --

16   oh, shoot -- Parkway, which should have been done

17   quite a while ago, so much of it has not been

18   taken care of, like tearing down the old heaters

19   at that school. It's been pushed back. It's

20   going to be another year probably before they get

21   to the point where they are having plans for it

22   and then another year after that and are they

23   going to get extra money to build a cafeteria or

24   a new media center? So we're pushing this back

25   two years and that school is predominantly black,

1   but now is the only magnet performing arts magnet

2   middle school in the district and has the

3   district gifted children there. So asking to go

4   back and look at it, I don't think that's really

5   necessary.

6   MR. MAYERSOHN: Okay. Ms. Fertig.

7   MS. DISCH: This is Hagen Disch. I have to

8   say, I agree. It feels like every single audit

9   committee we've had a discussion about this or

10   some variance of this topic and every single time

11   it gets pushed back and it feels like nothing

12   grows from it and it gets put off to the next

13   meeting. So I personally think that just sending

14   it back to the chief auditor might not accomplish

15   anything and we could be in the same position at

16   the next meeting.

17   MR. MAYERSOHN: Okay. Ms. Fertig, did you

18   have something to say?

19   MS. FERTIG: Yeah, I'm trying to think of a

20   simple way to do this. And, I mean, I can do

21   this -- I did it this time. I can go put the

22   steps in and tell you what it says, but why

23   aren't we just simply -- it's not going to be

24   every audit, but there's going to be audits on

25   certain things, why aren't we looking what the

1   diversity of the schools are? We have

2   commitments to equity in the district. This to

3   me is like a no-brainer. I'm happy to -- I'm

4   happy to give this one more meeting and by the

5   next meeting I will bring a very well-formulated

6   motion. I've been doing this for 35 years. No

7   one intended -- I'm going to be kind here. No

8   one intended, some of the pictures that I show

9   regularly, no one intended that this happen, but

10   it happened.

11   If you make a conscious decision to make sure

12   it doesn't happen, it's less likely to happen

13   than if you just say it's nobody's

14   responsibility. It's every one of ours

15   responsibility to make sure that every single

16   child in this district is treated equitably. And

17   I'm simply adding some diversity component onto

18   the analysis. I think we've taken this a long

19   way to doing that. But I am happy to wait a

20   month and make that motion. Our next meeting is

21   March 11th, I believe.

22   MR. MAYERSOHN: Correct.

23   MS. FERTIG: And I'm happy to bring a motion

24   then or I'm ready to vote and say just to do it

25   now.

1   MS. DISCH: I would rather do it now. That's

2   very generous of you.

3   MS. DAHL: I would rather do it now, Rebecca

4   Dahl.

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

6   MR. DE MEO: Yeah, I think -- I think we need

7   some clarity here. I can see that it's clear

8   that in the past we've had some questions about

9   how the decisions were made to go about to

10   improve which schools first. Then we have the

11   future. If there -- if the process is flawed,

12   let's fix it. Or let's send it to the proper

13   group to look at it and fix going forward the

14   decision about which schools to improve and when.

15   As far as the path goes, do we want to

16   analyze a report, take statistics and say draw

17   conclusions? Who's going to draw the

18   conclusions? Because maybe there is good reasons

19   why a school was done first or second or fifth.

20   I think it's more important to focus, and I think

21   Ms. Fertig said this at the top of her

22   conversation, what is the process now? Let's

23   look at that and make sure that, going forward,

24   works right. What's happened in the past, we can

25   get -- we can get this data. Who's going to

1   decide that it's equitable or not equitable? It

2   might be obvious, but is that a productive use of

3   our time? I'm not sure.

4   MR. MAYERSOHN: Okay.

5   Dr. Lynch-Walsh, and then let's wrap this up.

6   DR. LYNCH-WALSH: I know where you're going

7   on this, but just to clarify, there is no path

8   here. Only we have 200-plus schools and only 20

9   of them are done. So what we find out on this

10   now, because they're re-baselining for the third

11   time, the new program manager is changing the

12   timelines on the projects again. This was done

13   initially, then Heery -- so we had the initial

14   timeline, then Heery came in and added a year,

15   then we had to re-baseline in 2018 to 2023 of the

16   end of the program, and now they're going out to

17   25-26, which is more realistic. So there is no

18   path that this happened. We are stuck in the

19   present for the past six years. We're now in

20   year 7 of the present. The only thing that you

21   can't undo are the 20 schools that are already

22   done. But this will inform, you know, whether

23   something else leaps ahead of say a Parkway.

24   Bennett Elementary started a two-phase process

25   where none of the fire safety is going in because

1   they don't know what they're doing for phase 2 on

2   the oldest buildings that are now proposed to be

3   demolished. There's a lot of things that because

4   of the lack of front-end planning we are stuck in

5   the present on the vast majority of the work to

6   be done. And what Mary and everyone else is

7   trying to do is make sure that as we move forward

8   into the rest of the projects that we don't push

9   things, we don't -- Stranahan doesn't get left

10   with less cafeteria capacity, Northeast gets

11   done, Blanche Ely gets done. Parkway Middle,

12   Markham Elementary that has a tree growing out of

13   the roof, Plantation High School. You know,

14   everything in terms of equity, in terms of

15   prioritization is still up for grabs in a lot of

16   places because of nothing moving in terms of

17   getting things complete. But I understand your

18   point, but there's very little that's actually

19   passed so far.

20   And I'm ready to --

21   MR. MAYERSOHN: So are we ready to vote or to

22   make a decision? I mean, it's up to --

23   MS. POU: Could you repeat the motion?

24   MR. JABOUIN: I will repeat what I have in

25   here, Ms. Pou.

1   The wording is, RSM to review and analyze and

2   otherwise audit other aspects from the diversity

3   standpoint of the equitable prioritization and

4   delivery of SMART Bond projects. That's the

5   motion.

6   MR. MAYERSOHN: Okay. So we have a motion,

7   we have a second, I'm going to do a roll call as

8   opposed to -- because, again, we've got people on

9   the phone.

10   So Dr. Lynch-Walsh?

11   DR. LYNCH-WALSH: Aye.

12   MR. MAYERSOHN: Mr. Gauci?

13   MR. GAUCI: Aye.

14   MR. MAYERSOHN: Ms. Pou?

15   MS. POU: Nay.

16   MR. MAYERSOHN: Mr. Barnes.

17   MR. BARNES: Nay.

18   MR. MAYERSON: Mr. De Meo?

19   MR. DE MEO: I'm going to abstain because I

20   don't know where we're going with this.

21   MR. MAYERSOHN: You can't abstain.

22   MR. DE MEO: Nay.

23   MR. MAYERSOHN: Mr. Medvin?

24   MR. MEDVIN: Nay.

25   MR. MAYERSOHN: Ms. Fertig?

1   MS. FERTIG: Yes.

2   MR. MAYERSOHN: Ms. Dahl?

3   MS. DAHL: Yes.

4   MR. MAYERSOHN: Ms. Disch?

5   MS. DISCH: Yes.

6   MR. MAYERSOHN: All right. I'm the last

7   and -- I'm going to -- at this point I'm going to

8   vote no.

9   So what are we --

10   MR. JABOUIN: I count five yeses.

11   MR. MAYERSOHN: We're five-five, so the

12 motion fails.

13   So the motion does not pass. I think

14 there --

15   MS. FERTIG: Can I ask what the vote was?

16 You're fading in and out so --

17   MR. MAYERSOHN: Okay. The motion was

18 five-five. The motion didn't pass.

19   MS. FERTIG: Okay. Can I try this a

20 different way?

21   MR. MAYERSOHN: Yeah, no, I think we're

22 dealing with two things. I think we're asking

23 one part of being an audit and the other part of

24 being in compliance moving forward which is more

25 of an operational aspect of it. And I think

1   that's kind of -- you know, we're asking for

2   oversight, which I think the motion can be looked

3   at and that's why I referred back to the chief

4   auditor to kind of figure out a way of how we can

5   figure out the oversight. But I think this is

6   more, Ms. Fertig, of an operational issue moving

7   forward that, based upon, you know, the language

8   that -- or the response that we receive is that

9   equitability is a prioritization of this project,

10   and that if it's not being accomplished, I would

11   go back to Ms. Marte and ask the superintendent

12   to ensure that, you know, these things are being

13   looked at in some form or fashion. So that's --

14   I mean, I think, is that the direction that

15   you're looking to go?

16   MS. FERTIG: I was just going to suggest that

17   rather than doing an audit overall on it that it

18   just be a component of every audit that when Mr.

19   Luker has a lot of schools like you get in

20   roofing that he simply has that diversity

21   information. That's the information that the

22   diversity committee would need and that's the

23   information that the district would need. And

24   it's going to say what it's going to say. It can

25   be left for people to interpret. But I just want

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1   to see it as a component of ongoing audits. I

2   think that's appropriate for a district that has

3   the history of Broward County. And so I -- I

4   think -- I took the previous motion to be as a

5   stand-alone audit, but I would just like to see

6   it being an ongoing component.

7   We can make this motion again next month if

8   that's your preference when we get more

9   information. But I guess I'm not understanding

10   why that data that's used in everything else the

11   district does is not used in this.

12   MR. MAYERSOHN: We don't have a motion on the

13   floor. Dr. Lynch-Walsh.

14   DR. LYNCH-WALSH: Well, we just voted.

15   MR. MAYERSOHN: I know. The motion failed.

16   DR. LYNCH-WALSH: Right.

17   MR. MAYERSOHN: So she said she wanted to

18   bring back something else.

19   DR. LYNCH-WALSH: Okay. Has the motion --

20   MS. FERTIG: I was just going to just say to

21   have the demographics component on future audits

22   on the SMART Bond where appropriate. It's not

23   going to be appropriate on, you know, how many --

24   how many orders didn't get assigned the right

25   way, but it would be appropriate if you're

1 looking at a critical mass of schools and you're

2 seeing -- and you're debating on how long it took

3 to get through the permits on something, then you

4 could put the demographics of the school in

5 there.

6   This is not a hard thing. This is not

7 something that the diversity committee has the

8 resources to do other than to themselves -- I'm

9 not even sure they have the resources.

10   MR. MAYERSOHN: No, I understand what you're

11 saying.

12   MS. FERTIG: My motion is very simple, make

13 it a component of future audits where

14 appropriate.

15   MR. MAYERSOHN: Okay. Mr. Jabouin?

16   MR. JABOUIN: If I may for the committee,

17 what's happened is on the finding and the RSM

18 report Mr. Luker was able to sort the data by the

19 different schools. And so that is what I'll be

20 presenting to the diversity committee. So it's

21 pretty easy when we run into those type of

22 circumstances to do the same thing, to present

23 that to the diversity committee. So we can do

24 that if the data is there within the findings.

25 So that's something that if you want to -- I

 1   mean, if that's the intent, we can certainly do

 2   that, because that's what we would do for the

 3   findings I will present to the diversity

 4   committee and they can react to it appropriately.

 5   MS. FERTIG: Well, why wouldn't you present

 6   that to the audit committee as part of the audit

 7   that Mr. Luker would be doing?

 8   MR. JABOUIN: I mean, I can talk to him about

 9   how to present the data, but one of the things

10   that we should avoid is having the auditors make

11   a conclusion on diversity, because that's outside

12   the scope --

13   MS. FERTIG: I would never ask them to make a

14   conclusion. I don't think that's appropriate. I

15   think you have the data and the district has it

16   to use.

17   So I'm just going to try the motion one more

18   time and then I'll quit until next month. I'm

19   going to ask that we make a component of future

20   audits on the SMART Bond where appropriate the

21   demographics in diversity.

22   MS. DAHL: This is Rebecca Dahl, I second it.

23   DR. LYNCH-WALSH: Okay. Rebecca, just

24   seconded Mary's motion.

25   MR. MAYERSOHN: Hold on. Ms. Pou?

1   MS. POU: I think that we can have the chief

2   auditor have a conversation with Mr. Luker and

3   try to figure out a way to sort the information

4   so that we can get that in the same report

5   without adding to the scope of them having to do

6   any additional work.

7   MR. MAYERSOHN: Okay. So is that your

8   motion?

9   MS. POU: I guess you could call it that.

10   MR. MAYERSOHN: Do you want to make a

11   friendly amendment to it?

12   DR. LYNCH-WALSH: Yeah, because I think that

13   it failed because some people want it done now

14   and some people want to wait a month. So that

15   gets it to wait a month, which I think is

16   digestible to everybody else.

17   So if I can make a friendly amendment to have

18   the chief auditor have a discussion with RSM to

19   look into how to implement the request in this

20   motion, which is looking at other aspects from a

21   diversity standpoint of the equitable

22   prioritization and delivery of SMART Bond

23   projects, and now we're just back to delaying it

24   a month. So the friendly amendment would be to

25   have --

1   MS. FERTIG: I have a motion on the floor

2   though.

3   DR. LYNCH-WALSH: Right. We're trying to

4   amend it to make it so that --

5   MS. FERTIG: I don't mind if anybody wants to

6   defer that motion for a month I think that's

7   fine, but --

8   MR. MAYERSOHN: No, your motion that you --

9   wait a second. The motion that you presented

10   initially failed. It was five-five. So we're

11   now having -- I mean, unless -- we're having a

12   discussion about this item. Ms. Pou, I believe,

13   made a motion.

14   MS. FERTIG: I had made a motion, too, and

15   Rebecca had seconded it.

16   MR. MAYERSOHN: I didn't --

17   DR. LYNCH-WALSH: She did.

18   MR. MAYERSOHN: Okay. I mean, what was --

19   what was the motion you made, Ms. Fertig?

20   MS. FERTIG: I don't know. The sound is

21   coming in and out, I'm having trouble hearing Ms.

22   Pou, but I did make a motion to incorporate as a

23   component of future SMART Bond audits

24   demographics in diversity where appropriate.

25   MS. POU: My motion is different.

1   MR. MAYERSOHN: Right. I understand what

2   your motion is. Go ahead.

3   MS. FERTIG: And I did not hear hers, so if

4   you can repeat that?

5   MR. MAYERSOHN: And you said Rebecca seconded

6   the motion?

7   MS. FERTIG: Yeah, but I can't hear Ms. Pou,

8   so I don't know if we're having --

9   MR. JABOUIN: I believe Ms. Pou's motion is

10   on the floor.

11   MS. FERTIG: I still can't hear.

12   MR. MAYERSOHN: Ms. Fertig said she can't

13   hear. Ms. Fertig had made -- I believe Ms.

14   Fertig had made a motion. I thought it was just

15   a discussion point. But apparently she's saying

16   she made the motion and Ms. Dahl seconded the

17   motion.

18   So I would defer to Ms. Fertig because she

19   did bring up -- no offense to Ms. Pou, but she

20   did bring up that point. So I would defer and

21   say Ms. Fertig did make a motion. I didn't hear

22   Ms. Dahl second it.

23   Ms. Dahl, did you second it?

24   MS. FERTIG: I can't hear Ms. Pou.

25   Mr. Mayersohn, you are very clear. Can you

1   just repeat Ms. Pou's motion?

2   MR. MAYERSOHN: Ms. Pou is your microphone

3   on?

4   Okay. Can you speak into the microphone?

5   MS. POU: Can you hear me?

6   MR. MAYERSOHN: You have to speak -- just so

7   everybody's aware, just so everybody is aware,

8   the microphones, because we're all wearing masks,

9   don't pick up unless you are actually talking

10   into the microphone. If I'm standing here,

11   you're not going to hear me. So lean over and

12   speak in would be very helpful for those on the

13   phone as well as us. I mean, we can hear each

14   other in the room, but -- okay? So that's

15   just -- so Ms. Pou, go ahead.

16   MS. POU: Okay. So my motion was to have the

17   chief auditor have a conversation with RSM and

18   figure out how they can provide the information

19   that is needed and if it is in addition to the

20   scope of the project, if it's going to be a cost,

21   additional cost, or to see if they can sort the

22   information that is already being provided to

23   satisfy Ms. Fertig's request.

24   MS. FERTIG: Yeah, that's great. That's

25   great. Thank you. I couldn't hear her, but

1 that's good.

2   MR. MAYERSOHN: Okay. So here's what we're

3 going to do. Ms. Fertig, are you going to

4 withdraw your motion?

5   MS. FERTIG: Yes, I'm going with Ms. Pou's

6 motion.

7   MR. MAYERSOHN: Okay. So Ms. Fertig -- and,

8 Ms. Dahl, you withdraw your second? I'm

9 assuming.

10   MS. DAHL: Yes, I withdraw the second.

11   MR. MAYERSOHN: Okay. Okay. So Ms. Pou has

12 a motion on the floor, Dr. Lynch-Walsh had a

13 friendly amendment.

14   DR. LYNCH-WALSH: I can withdraw that.

15   MR. MAYERSOHN: Okay. So Ms. Pou has a

16 motion, Dr. Lynch-Walsh are you still maintaining

17 your second?

18   DR. LYNCH-WALSH: Sure.

19   MR. MAYERSOHN: Okay. So we have a motion on

20 the floor by Ms. Pou, a second by Dr.

21 Lynch-Walsh. Did you get it?

22   MR. JABOUIN: I will repeat it. So the

23 motion, and Ms. Pou I was typing very fast, but I

24 believe I got it. The chief auditor to have a

25 conversation with RSM to figure out how they can

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1 provide the information if it is needed -- if it

2 will change the scope of the audit to see if it

3 can be sorted to satisfy Ms. Fertig's request.

4 And Ms. Fertig's request was, from a diversity

5 standpoint the equitable delivery of SMART Bond

6 projects.

7   DR. LYNCH-WALSH: Prioritization included.

8   MS. FERTIG: To include a diversity component

9 in future audits of the SMART Bond.

10   MR. JABOUIN: I'm so sorry, Ms. Fertig, can

11 you repeat that again, please?

12   Can you please repeat that again? I

13 apologize for asking again.

14   MR. MAYERSOHN: Ms. Fertig, can you repeat

15 it?

16   MS. FERTIG: Yes. To include diversity,

17 slash, demographics, as a component of future

18 SMART Bond audits where appropriate. And it

19 won't be -- and there are times when you will

20 have a SMART Bond project -- I'm saying where

21 appropriate because there are times when it

22 wouldn't be. But to simply include that

23 information and I'm not asking them to draw any

24 conclusions.

25   MR. MAYERSOHN: Okay. Do we have it all?

 1   MR. JABOUIN: I believe so.

 2   Can you recognize Ms. Shaw?

 3   MR. MAYERSOHN: Ms. Shaw, are you on the

 4   phone?

 5   MS. SHAW: Good afternoon everyone. My

 6   apologies for being late. Yes, I am.

 7   MR. MAYERSOHN: Okay. All right. So did you

 8   have your hand up, Ms. Shaw?

 9   MS. SHAW: Yes, I wanted to know what item we

10   were on.

11   MR. MAYERSOHN: We're on the Chair's

12   Comments. We're on Item Number 6, Audit

13   Committee Chair Comments.

14   DR. LYNCH-WALSH: Yes, we're an hour behind,

15   Phyllis.

16   MS. SHAW: Thank you.

17   MR. MAYERSOHN: So you didn't miss much.

18   All right. So let's take a -- I don't

19   believe we're going to need a roll call. All

20   those in favor of the motion signify by saying

21   aye.

22   COMMITTEE MEMBERS: Aye.

23   MR. MAYERSOHN: Anybody opposed?

24   MR. BARNES: I do.

25   MR. MAYERSOHN: Mr. Barnes?

1   MR. BARNES: Yes.

2   MR. MAYERSOHN: Mr. Barnes votes in the

3   negative.

4   Okay. So we have one, two, three, four,

5   five, six, seven, eight, nine, 10, 10 to 1?

6   MRS. MARTE: Yes.

7   MR. MAYERSOHN: Okay. All right. I thank

8   you for your patience. That took us a while but

9   we're getting through it.

10   All right. Item Number 7, Approval of

11   Minutes of the November 19th Audit Committee

12   Meeting, do I have a motion to approve?

13   DR. LYNCH-WALSH: So moved.

14   MR. MAYERSOHN: Dr. Lynch-Walsh. Do I have a

15   second?

16   MR. GAUCI: Second.

17   MR. MAYERSOHN: Second by Mr. Gauci.

18   All those in favor signify by saying aye.

19   COMMITTEE MEMBERS: Aye.

20   MR. MAYERSOHN: Anybody opposed?

21   (No response.)

22   MR. MAYERSOHN: Okay. Motion approved.

23   We're moving up to Item Number 11.

24   Dr. Wanza.

25   MR. JABOUIN: I will introduce Item Number

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1 11. This is our audit of internal funds for 33

2 schools. At the November 19th meeting I did go

3 into a very detailed discussion as far as the

4 scope of the audit and the sub-accounts that were

5 reviewed and so forth.

6   In the interest of time I'd like to avoid

7 that because I covered that at the last meeting.

8 So I wanted to ask the members to just note the

9 schools that were reviewed in the table of

10 contents and note that there were no exceptions

11 to the procedures with respect to those schools.

12   So pending any questions from the committee,

13 I would like to ask the committee to consider

14 transmittal to the board.

15   DR. LYNCH-WALSH: Motion to transmit.

16   MR. MAYERSOHN: Do I have a second?

17   MS. FERTIG: Second. Second, Mary Fertig.

18   MR. MAYERSOHN: Motion by Dr. Lynch-Walsh,

19 second by Ms. Fertig.

20   Dr. Wanza do you have anything to say?

21   DR. WANZA: No, I don't. Thank you for your

22 time.

23   MR. MAYERSOHN: All those in favor signify by

24 saying aye.

25   COMMITTEE MEMBERS: Aye.

1   MR. MAYERSOHN: Anybody opposed?

2   (No response.)

3   MR. MAYERSOHN: All right. Motion to

4   approve.

5   MR. JABOUIN: Did we have one person oppose?

6   MR. MAYERSOHN: No, we had all ayes.

7   Okay. Motion passes.

8   Item Number 8, MSL Report.

9   MR. JABOUIN: Okay. So Agenda Item Number 8,

10   these are the reports that are required by the

11   auditor general and other agencies. They were

12   prepared by MSL and Mr. Castaneda is here. These

13   are the Independent Auditor's Report on Internal

14   Controls over Financial Reporting and on

15   Compliance with Other Matters, as well as the

16   Independent Auditor's Management Letter and the

17   Independent Accountant's Report.

18   After the board approves it subsequent to

19   transmission we provide these reports to the

20   Florida Auditor General, the United States

21   Department of Education, the Florida Department

22   of Education and the Federal Audit Clearinghouse.

23   It is important to note before Mr. Castaneda or

24   Ms. Marte choose to speak is that there are no

25   exceptions in the management letter. A year ago

1   when this was presented there were two exceptions

2   with respect to the purchase cards and the SFI

3   forms and the district was able to close these

4   issues out and they're no longer there.

5   So this is the reflection of the work of Ms.

6   Marte, Ms. Motiwala, Ms. Pilar. And so I would

7   like to ask Mr. Castaneda to please discuss these

8   documents that are Agenda Item Number 8 and then

9   ask for the committee's approval for

10 transmission. Mr. Castaneda?

11   MRS. MARTE: If I may?

12   MR. JABOUIN: Yes, Ms. Marte.

13   MRS. MARTE: Thank you. Through the Chair, I

14 want to extend my heartfelt gratitude and

15 appreciation to Ms. Motiwala and her staff. I

16 believe this is fourth year in a row there have

17 been no accounting related findings in this

18 report. I want to thank MSL and the level of

19 professionalism they exercised. It was quite an

20 undertaking to do an audit remotely during COVID.

21 And the procedures, the processes, everything

22 that they did to make sure that this was done

23 with the integrity that it needed to be done as

24 well as respecting people's, you know, social

25 distancing and everything was amazing. It was --

1   they were here maybe a little bit longer than

2   usual because of some of the COVID issues, but

3   they -- you know, I want to thank them on behalf

4   of my staff.

5   But, again, I can't say the greatest

6   accounting department I've ever worked with, it's

7   a tie, because I'm sitting next to the one who

8   ran the other greatest accounting department I

9   ever worked with, but a team strong and mighty

10   and a job very well done.

11   Vivian, to you, thank you very, very much.

12   MS. PILAR: Thank you, Mrs. Marte.

13   MR. JABOUIN: Mr. Castaneda.

14   MR. CASTANEDA: I just want to stop there.

15   I was just going to say that because both Mr.

16   Jabouin and Ms. Marte summed up what these

17   reports entail and what they represent, I'd also

18   like to express my gratitude to Ms. Marte's

19   department as well in the accounting and

20   financial reporting.

21   Should the audit committee have any questions

22   on the results of these reports?

23   MR. MAYERSOHN: Are there any questions, Ms.

24   Pou?

25   MS. POU: I would just like to congratulate

1   Mrs. Marte and her staff for a great job. I

2   mean, having no comments in the management letter

3   is really an attestation of the great work the

4   district is doing.

5   MR. MAYERSOHN: Anybody else? Mr. De Meo?

6   MR. DE MEO: Yeah, this is commendable and

7   you should be very proud. But I do have a

8   question. It says we do not have any

9   recommendations. We're that good?

10   MR. CASTANEDA: We -- I won't say -- it is

11   good. We wouldn't have any recommendations that

12   we felt would need to be written in the report.

13   But several recommendations and discussions

14   throughout the audit go back and forth between

15   management and ourselves, just none rose to the

16   level where we thought that it would require an

17   official documented finding as well as

18   management's response.

19   MR. DE MEO: Great. And you, of course,

20   bring deficiencies, internal control deficiencies

21   to our attention, not significant or material,

22   but they're not in the report, but you bring them

23   to our attention; right?

24   MR. CASTANEDA: Well, technically, any

25   deficiency we would have it in writing in this

1   report should we find it, whether it's a

2   deficiency, a significant deficiency or material

3   weakness.

4   MR. DE MEO: Wow. That's very impressive.

5   MR. CASTANEDA: So we did not have any of

6   those; no.

7   MR. MAYERSOHN: Thank you. Can you repeat

8   that again, because that's worth mentioning.

9   MR. CASTANEDA: Yes. In the first report,

10   which is a report over internal controls, we

11   define what a deficiency is as a material

12   weakness. Any -- any findings that we felt

13   are -- met those criteria of those definitions

14   would absolutely be written into this report.

15   And then we would have management's response and

16   it would be brought up to the audit committee as

17   well as the board as well. But we do not have

18   any items.

19   MR. MAYERSOHN: Okay. Any other discussion?

20   Anybody on the phone? Dr. Lynch-Walsh?

21   MS. SHAW: Yes, Phyllis Shaw.

22   MR. MAYERSOHN: Ms. Shaw?

23   MS. SHAW: Good afternoon, again, everyone.

24   You know, as I said the last time we were at K.C.

25   Wright and we reviewed the actual report, it was

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1   an absolutely great job with the staff getting

2   all together getting through this period, this

3   difficult period of COVID, and it turned out to

4   be an absolutely beautiful CAFR. And to the

5   auditors as well, because I cannot imagine going

6   through this period and trying to do fieldwork

7   and getting information and integrating that. We

8   are at a place now where we probably can now

9   function electronically because you have

10   perfected it. So kudos to you guys. Keep up the

11   great work. And to all of the staff,

12   congratulations. Awesome job.

13   MRS. MARTE: Thank you, Ms. Shaw.

14   MR. MAYERSOHN: Dr. Lynch-Walsh.

15   DR. LYNCH-WALSH: Yeah, I just want to thank

16   you guys. You always end up having to stay here

17   longer than you intend at these meetings and get

18   an earful and it is encouraging, I guess, and I'm

19   not being facetious, that our reporting is always

20   so on point and clean. Because, as you can see,

21   and we'll discuss later, sometimes the numbers

22   that -- how the numbers got in there has issues,

23   but not the reporting of the numbers. So if you

24   can appreciate what I'm saying. But thank you so

25   much and all of you over there actually and the

1   accounting department. And I hope that you

2   figured out how to get them raises over there

3   actually, Ms. Marte.

4   MR. MAYERSOHN: Okay. Ms. Fertig, did you

5   have something to say?

6   (No response.)

7   MR. MAYERSOHN: Ms. Disch?

8   MS. DISCH: Yeah, I have just one thing just

9   to add. And I don't know the scope of the audit

10   that's performed. When you say that there were

11   no issues with internal controls, I know that we

12   sit in on meetings where we hear that there are

13   timecards not properly reviewed, credit card

14   statements paid not properly reviewed, and those

15   to me are control issues. So I just want to

16   know, is that not part of the scope of this

17   audit?

18   MR. CASTANEDA: Yes, they -- this report, the

19   external audit, the scope is the internal

20   controls over financial reporting, not

21   necessarily -- not all the district's internal

22   controls in all the departments. I will say --

23   MS. DAHL: It's just controls over how

24   numbers are booked? You don't have to do

25   anything about how those numbers wound up in the

1   ledger? For example, if there are fraudulent

2   timecards being approved and payments that are

3   not properly approved being paid, that aspect

4   doesn't matter as long as those amounts that are

5   paid and approved are properly recorded?

6   MR. CASTANEDA: That -- I wouldn't put it

7   that way. We do look at timecards as part of an

8   overall payroll testing as we've identified

9   payroll as obviously the largest expenditure of

10   the district. So we do test controls over that

11   area. However, it is a sample basis. We don't

12   test all of them. But we do have that test and

13   we have looked at timecards and agreed that it

14   has the appropriate supervisor's approval, that

15   the hours -- we calculate the sample selection to

16   ensure that we can get to the number that was

17   actually booked into the district's general

18   ledger as well as the amounts that get remitted

19   to FRS as well as the amounts that are deducted

20   from the employees' paychecks. So we do check

21   those controls, but it is a sample.

22   MS. DISCH: No, I understand that. And I

23   guess I just see a disconnect where week in and

24   week out we see failures of control or month in

25   and month out or however often we tend to meet,

1   we take those controls literally at every single

2   meeting, and then the annual report always has a

3   clean controls finding. Just in my opinion those

4   aren't aligned. Maybe if we are seeing these

5   issues, maybe the sampling isn't large enough. I

6   would just maybe look at the extent of your

7   sampling, maybe. Because if we're seeing control

8   issues you should be seeing them as well.

9   MR. MAYERSOHN: Yeah, go ahead.

10   MS. DAVIS: So if I can -- if I can jump in.

11   MR. MAYERSOHN: Announce your name.

12   MS. DAVIS: Tanya Davis with S. Davis &

13   Associates. Some of the other reports on

14   internal control issues that you guys are seeing

15   and looking at are from possibly an internal

16   audit perspective or where there is a scope that

17   is more detailed in terms -- and more pointed at

18   identifying those types of internal control

19   matters and where the scope may be a lesser

20   dollar value, the scope in terms of volume may be

21   quite expanded. So from those reports you may

22   see internal control issues that external

23   auditors would not identify from our scope. Even

24   though our scope is adequate, it may not be

25   identified in the same manner.

1   MR. MAYERSOHN: Thank you. Does anybody

2   have -- Ms. Fertig, are you still there?

3   MRS. MARTE: She took her hand down.

4   MR. MAYERSOHN: Oh, okay. All right. Are

5   there any other questions; concerns; comments?

6   (No response.)

7   MR. MAYERSOHN: I mean, I'll echo the same

8   sentiments. Ms. Marte, congratulations.

9   MRS. MARTE: Thank you.

10   MR. MAYERSOHN: Do I have a motion to

11   transmit?

12   MR. BARNES: So moved.

13   MR. MAYERSOHN: Mr. Barnes. Do I have a

14   second?

15   MR. MEDVIN: Second.

16   MR. MAYERSOHN: Second by Mr. Medvin.

17   All those in favor signify by saying aye.

18   COMMITTEE MEMBERS: Aye.

19   MR. MAYERSOHN: Anybody opposed?

20   (No response.)

21   MR. MAYERSOHN: Motion transmits.

22   Item Number 9.

23   MR. JABOUIN: Okay. Item Number 9 is the

24   audit for federal funds, federal grants and

25   federal awards received. It's called a single

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1   audit. It's also provided to the agency that I

2   mention in Agenda Item Number 8. It was prepared

3   by S. Davis & Associates as represented by Ms.

4   Davis here. And this is -- this audit also had

5   no issues. And this is the result of Ms. Marte's

6   team as well and Ms. Motiwala and Ms. Pilar as

7   well.

8   Ms. Marte?

9   MRS. MARTE: No additional comments. Thank

10   you. Thank you, through the Chair.

11   MR. MAYERSOHN: You're welcome.

12   MR. JABOUIN: Ms. Davis?

13   MR. MAYERSOHN: And Ms. Davis?

14   MRS. MARTE: I'm sorry. I think Ms. Pou had

15   a question.

16   MR. MAYERSOHN: Ms. Pou?

17   MS. POU: Again, I just want to congratulate

18   everybody for this great report.

19   MR. MAYERSOHN: Ms. Davis?

20   MS. DAVIS: Everything that's been said, the

21   results are summarized on pages 8 and 9 of our

22   report. Are there any questions? I'll entertain

23   any that you may have.

24   MR. MAYERSOHN: Are there any questions by

25   the committee?

1   DR. LYNCH-WALSH: No, but I just wanted to

2   thank you for your comments earlier. Because, to

3   that point, we're going to be talking about IT

4   Technology, specifically Lenovo, and -- and your

5   point about lower value of the scope and detail

6   and when your scope is limited as is, it might be

7   another external auditor, you don't find -- you

8   don't always find things when there are

9   irregularities, but that's just how it's

10   designed.

11   So I wanted to thank you for that

12   clarification, because I agree with Ms. Disch,

13   that sometimes I sit here scratching my head

14   after nine years of seeing things and saying how

15   is it they never trickle all the way up into, you

16   know, one of those audits? So I'll keep that in

17   mind. But thank you and thank you for all your

18   hard work.

19   MR. MAYERSOHN: Okay. Any other further

20   discussions?

21   MS. FERTIG: Sorry to interrupt but can you

22   talk into the microphone please because we cannot

23   hear you.

24   MR. MAYERSOHN: Just, again, a reminder that,

25   for those that are in the room, you need to like

1   speak into the mike.

2   Do I have a motion to transmit?

3   MS. POU: So moved.

4   MR. MAYERSOHN: Ms. Pou. Do I have a second?

5   MS. DAHL: Second.

6   MR. MAYERSOHN: I heard it on the phone.

7   I'll give it to Ms. Dahl.

8   All those in favor signify by saying aye.

9   COMMITTEE MEMBERS: Aye.

10   MR. MAYERSOHN: Anybody opposed?

11   (No response.)

12   MR. MAYERSOHN: Okay. Thank you very much.

13   Appreciate it.

14   We need a moment for them to wipe down the

15   things, so you know what, I'm going to make the

16   Chair, I guess, change -- Mr. Gohl, do you have

17   anybody from -- other people coming in, or, no,

18   it's just you? Gohl?

19   MR. GOHL: It will just be me today.

20   MR. MAYERSOHN: Okay. So why don't -- while

21   they're wiping down, if it's okay with the

22   committee, I'd like to move the Evergreen Report,

23   if that makes sense, because I don't want to keep

24   you here all day.

25   MR. JABOUIN: If I could just start off a

1   little bit before Mr. Gohl. This item was based

2   on some of the requests from previous audit

3   committee meetings. Based on my review this is

4   not an initiative of the Office of the Chief

5   Auditor. This is a Board initiative. I hope

6   that the members were able to watch the

7   presentation by Chief Academic Officer, Mr. Gohl

8   as well as the Executive Director of ESLS,

9   Saemone Hollingsworth, on Tuesday. I was

10   provided with a link, I sent that over to the

11   committee this morning.

12   But, anyway, so Mr. Gohl has provided the

13   slides that have links to the actual documents,

14   including the CEN reports, the committee updates

15   and so forth regarding this matter.

16   So, Mr. Gohl, if you can kindly go through

17   your slides and yield any questions from the

18   committee.

19   MR. GOHL: So thank you. So I will presume

20   that all of the committee members have the slides

21   available to them. They are available on the

22   chief auditor's website; if you don't right now.

23   I'm referring specifically to slide 16 which will

24   be the single slide I really speak to.

25   And then, Chair, thank you for highlighting

1 the slides in the appendix that have both a

2 summary of the Evergreen Report's 13 specific

3 task areas followed -- and that's -- this

4 renumbered the pages so I'll pull that up, but

5 followed by the related documents on the

6 Evergreen Report. And it gets that name

7 Evergreen because of the name of the consulting

8 firm which did the report, followed by the

9 Collaborative Education Network report concerning

10 the exceptional student education services

11 received by the incarcerated and accused shooter

12 of the tragedy at Marjorie Stoneman Douglas.

13   There is, again, that same cadence, there's

14 one slide in the appendix that pulls out the

15 specific circumstances and areas for general

16 improvement and then the link to the redacted

17 report, itself. As there is ongoing litigation,

18 there is a court-ordered redaction of that report

19 done by the judge overseeing one of the cases, I

20 believe the criminal case.

21   And then this CEN report has also been

22 reviewed by the Marjorie Stoneman Douglas Public

23 Safety Commission and I included both the links

24 to the January 2nd and November 1st, 2019 reports

25 with page references to where this is, in

1   addition to as a result of numerous influences,

2   including the CEN report, the new School Board

3   Policy 2130 that does include a role for the

4   chief auditor to look into the district's

5   compliance with behavioral threat assessment.

6   That's the only formal link between the chief

7   auditor and the topics that I've been asked to

8   present on today. But I've also included the

9   procedure manual which is in place and available.

10   In short, Evergreen was an absolutely

11   critical piece of insight which was conducted

12   during the 2013-14 school year, published in May

13   of 2014, produced well over 100 line items, and

14   you can find the actual links in the previous

15   updates.

16   Out of that, through a crosscutting community

17   collaborative, the Evergreen Task Force, which

18   chose to sunset itself in 2016, and the

19   sunsetting did not imply that there was not

20   ongoing work which needed to be done. The

21   ongoing work has been reduced to those things

22   which will always need to be done. We always

23   need to monitor the quality of our IEPs to ensure

24   that we are in communication with our

25   communities, that we have an ongoing effort to

1 reduce the time between the request for

2 evaluation and a decision on whether or not

3 services should be done. The structural issues

4 which required significant redesign of systems,

5 policies, staffing charts, have been concluded by

6 the time the task force merged its expectations

7 to really two groups, first and foremost what had

8 then been renamed the Exceptional Student

9 Learning Supports Division, that which had been

10 previously the ESE Department, and the

11 integration of ESLS staff with the school board's

12 ESE Advisory Committee, which had been

13 reconstituted to have a number of specific

14 subcommittees dealing with specific

15 identifications of disability. The autism

16 committee, the ACE committee. And there's a

17 number of others around learning disabilities and

18 others.

19   Evergreen issued in 2014 ongoing work through

20 '14, '15 and '16, the formal committee sunset in

21 '16, here we are in 2021. So I tried to provide

22 as much insight into the processes, including

23 interim updates to the school board in 2019, this

24 week's 2021 update. I'd like the rest of the

25 time to just be addressing questions, as I'm sure

1   that different committee members and, Chair,

2   Commissioner Mayersohn, I'd like to thank you for

3   your presence on the ESE Advisory Committee last

4   night and stepping up and representing the

5   context for today to the ESE community over and

6   above, sir. So thank you.

7   MR. MAYERSOHN: You're welcome.

8   Are there any questions? Dr. Lynch-Walsh?

9   DR. LYNCH-WALSH: Thank you.

10   And, Mr. Gohl, thank you for coming today

11   because there did seem to be a moment at the

12   meeting the other day when you might not have

13   been able to because a board member raised a

14   concern about you coming here. So I

15   appreciate -- I did actually watch the whole

16   discussion. It avoided me having to go there in

17   person, so that worked out, and thank you for the

18   heads-up on that.

19   All right. So my concerns -- I last raised

20   some concerns back on October 20th of 2020

21   regarding Item CC-1. My focus is usually on not

22   having issues repeat themselves and making sure

23   things get fixed with fidelity. And to that

24   point, actually, I believe my appointing board

25   member asked for another evaluation similar to

1   the Evergreen Report since it's been some time to

2   make sure that things are sort of chugging along

3   as everyone is asserting they are.

4   I would take it a step further. I had asked

5   at a prior meeting whether there was any external

6   validation of the implementation of the Evergreen

7   and Collaborative Education Network

8   recommendation. There doesn't seem to be. So

9   her suggestion of having another evaluation would

10   seem to -- to satisfy that concern.

11   But what I was concerned about in October

12   centers around the two things that did not happen

13   prior to MSD. And the reason I mentioned CC-1 is

14   that was the ESE procedures that were being

15   submitted to the state. I was looking,

16   specifically, for two things to be very clear in

17   the table of contents or in the contents itself.

18   One had to do with when you have an IEP meeting,

19   what happened prior to MSD was that they failed

20   to correctly state his options, obtain consent

21   and follow statutory requirements. So I was

22   looking at Section C, which is IEP -- this is

23   from CC-1 on 10/20/20. I don't see -- I would

24   expect to be able to look at those procedures and

25   see that the procedures address these two issues

1   that occurred prior to MSD. The second one was

2   the mass confusion over determining eligibility

3   for someone that had already -- if staff already

4   knows that they're ESE, they shouldn't be made to

5   start over from scratch, which is essentially

6   what happened and they were given the runaround.

7   So, again, I was looking at H-1 and H-2, I

8   was looking through all the table of contents,

9   went and looked at it, I can't see where it

10   clearly highlights in the procedures that these

11   two deficiencies that there are written, clearly

12   written procedures that center around those two

13   deficiencies. So that's my concern. Because if

14   it's not clear in the procedures then we can have

15   a repeat of staff being confused as to what do in

16   an IEP meeting and also in determining

17   eligibility.

18   Having said that, I believe the OSPA chief

19   offered up an interesting possibility for why

20   people don't do things, because she said, if you

21   address all the deficiencies -- it wasn't in

22   terms of this discussion, it was a different

23   discussion, but it's the same concept. So if

24   you've addressed all the deficiencies, like let's

25   say that the procedures do clearly spell out what

1   staff should be doing, then she said if you've

2   addressed all the deficiencies then you're left

3   with defiance. The question I have is, whose

4   defiance would we be left with? Is the staff

5   doing what they're -- if they're not doing what

6   they're supposed to be doing, is it individual

7   staff members that don't do what they're supposed

8   to do; or is there not the expectation; or worse,

9   are they told to do things other than what they

10 ought to do.

11   But my first concern is whether the

12 procedures are actually addressing, you know,

13 IEPs in terms of what's supposed to happen in an

14 IEP meeting and then -- and specifically as the

15 Collaborative Education Network cited the two

16 failures? And, two, what procedures are in place

17 when they have to determine eligibility when

18 someone was already ESE? Basically clearing up

19 any possibility of confusion between pre-MSD and

20 post-MSD.

21   So I couldn't see it in here, and that's my

22 concern. And the big question mark is, is it

23 addressed in the procedures; what procedures does

24 staff get?

25   MR. GOHL: So thank you for the framing, and

1   what I'd like to do is address it in the

2   following sequence. First, you have connected

3   some insights from the Evergreen consultant

4   report of 2014 with things that they had seen

5   across the whole totality of the school district

6   versus the Collaborative Education Report which

7   dealt with the services received by a single

8   student. As I build my response to the

9   connection you've made I'd just like to disagree

10   with the assertion that there has been no

11   external validation of the improvements called

12   for by Evergreen and the CEN reports.

13   I'm going to work in reverse order. The CEN

14   report was examined with all due intensity by the

15   Marjorie Stoneman Douglas Public Safety

16   Commission in both its reports and I have

17   provided the transcripts with linkage -- I've

18   provided the reports. There is also transcripts

19   of those discussions as well as video records.

20   And I can certainly provide that through our

21   chief auditor to the committee. Several hours of

22   testimony and discussion on Broward County Public

23   School's response to the CEN report are in the

24   public record. That qualifies.

25   As for the external evaluation of the

1   Evergreen report, we brought in at the

2   superintendent's direction and the then school

3   board's expectations that we could not

4   self-evaluate our compliance. Hence the creation

5   of the Evergreen Task Force, which was chaired by

6   advocates and members from outside the school

7   district and staffed by both district staff and

8   parents and advocates and regulators from outside

9   the school district. We have ongoing systems

10   both in terms of state evaluations, the BPI

11   process and a number of others that had also

12   indicated problems prior to the Evergreen

13   Commission report being -- or the Evergreen

14   Consulting report being commissioned. The

15   absence of such concerns today over the past

16   several years and in addition to the information

17   provided to the school board, I have provided the

18   audit committee with records around the

19   resolution and complaints, and you can see the

20   number of complaints and how they've been

21   resolved, the trends across those for the last

22   five years. That's exactly the kind of fact-base

23   I wanted to establish for any questions I would

24   receive today.

25   So you may feel that the external evaluation

1   is insufficient and I welcome such discussion,

2   but I do disagree with the assertion that it has

3   not occurred.

4   Now, as for the two items we've pulled out,

5   and in particular they are called out in the CEN

6   report, for those are who are not familiar with

7   these two documents, but they do have connection

8   with things that got done and reported in

9   Evergreen, the instances that Dr. Lynch-Walsh has

10   us focusing on right now occurred at a very

11   particular type of school. And we are

12   responsible for all types of schools. But this

13   concerned off-campus learning centers. These are

14   programs for students who have previously

15   withdrawn either formally or through informally

16   dropping out and are returning to the school

17   system. They had not been following the existing

18   protocol that all of your regular schools had

19   followed. And it was uncertain in what the

20   evaluation of the Collaborative Education Network

21   individuals as part of their research could do,

22   whether or not there was competing verbal

23   representation. And what the CEN report properly

24   called out is that we had to ensure that the

25   off-campus learning centers were following the

1   documented processes of our regular schools.

2   You are correct that the modifications we

3   have made to procedural documents policy and

4   other things do not call out off-campus learning

5   centers separate from our regular schools.

6   Because the expectations on those are the same as

7   the expectations on our regular schools.

8   So how do we know that such change has

9   occurred? First and foremost we conducted

10   training. Secondly, they are now part of the

11   changed system. And I'd just like to highlight

12   very short, in one sentence, what the change is.

13   Previous to the changes that were made in 2018

14   and '19 we had a decentralized paper-based system

15   when it came to the way in which behavioral

16   threat assessments and off-campus learning

17   centers were dealing with students requesting

18   service return and evaluations. We now have a

19   centralized digital system that timestamps, that

20   allows for tracing, that allows for verification,

21   that can be -- and I use a small A sense, of

22   operational audit of I need to know when, who,

23   what was done and who did it at what time?

24   That's continuous improvement of process. And we

25   always must be concerned that each of our

1   schools, no matter how unique, no matter what

2   hours of operation they have, no matter what age

3   group they're doing, if they're a part of Broward

4   County Public Schools and we've got a policy and

5   a procedure, that needs to be what's occurring.

6   The CEN report called out that we're not certain

7   here, there's ongoing litigation, there's been HR

8   actions taken, you know, there's a lot of things

9   around that particular case. We extracted what

10   we could to make sure that we had operational

11   improvements.

12   And I'll pause there for follow-up.

13   MR. MAYERSOHN: Dr. Walsh?

14   DR. LYNCH-WALSH: Okay. Thank you very much.

15   I appreciate your -- your answers.

16   Just to clarify, yeah, we're probably going

17   to have to agree to disagree on whether these

18   things were validated and it's based on -- my

19   opinions are based on thought, not feelings. Why

20   I became interested might be based on feelings,

21   but my opinions are never emotionally based.

22   So the first issue that I raised -- I

23   appreciate the off-campus learning center not

24   following protocol. The IEP meeting where they

25   failed to correctly state his options, that was

1   an IEP meeting at Cross Creek or MSD?

2   MR. GOHL: That, I believe the one you're

3   referring to was in November of 2016 at Marjorie

4   Stoneman Douglas prior to the individual's

5   withdrawal from MSD and transfer to Cross Creek.

6   Because the withdrawal of services occurred prior

7   to the transfer.

8   DR. LYNCH-WALSH: All right. So -- and

9   appreciate what you say it says, that you're

10   treating off-campus learning centers -- and,

11   again, my concern, and I could tell from your

12   voice that you share the concern that, you know,

13   nothing like this -- whatever can be done to

14   prevent anything from happening again should be

15   done. So my concern is purely in terms of

16   process, procedure and making sure that it is

17   clear to the employees responsible for those two

18   functions that there are clearly laid out

19   procedures. And I guess short of me seeing them

20   that that will give me a level of comfort that

21   they exist. So if it's possible for me to see

22   those in any which way I have to request them,

23   because I couldn't find it.

24   MR. GOHL: That's fine. So I believe where

25   you will find -- I'm sorry.

 1   DR. LYNCH-WALSH: I'll have a level of

 2 comfort that those concerns have been addressed

 3 if I can actually see the procedures. And that's

 4 all I have, is that.

 5   MR. GOHL: Okay. So as a follow-up I will

 6 certainly work through the chief auditor to the

 7 audit committee to produce a quick summary of the

 8 changes to the forms which implement the

 9 procedures to show how requests for withdrawal of

10 services either by a minor through their parent

11 or by someone of age by themselves occurs because

12 that was another variable.

13   DR. LYNCH-WALSH: The form; yeah.

14   MR. GOHL: Okay. That's absolutely doable.

15   MR. MAYERSOHN: Any other questions?

16   (No response.)

17   MR. MAYERSOHN: Anybody on the phone?

18   (No response.)

19   MR. MAYERSOHN: Nobody on the phone. Okay.

20 Thank you, Mr. Gohl, for being here. One of the

21 things -- you have a follow-up?

22   DR. LYNCH-WALSH: I just have one more thing

23 on my sticky that I forgot.

24   MR. MAYERSOHN: Okay. Dr. Walsh.

25   DR. LYNCH-WALSH: Sorry. Is there a cadre

1   director or could there be one dedicated to ESE?

2   MR. GOHL: So we have a liaison -- so just

3   for context, principal supervisors are called

4   cadre directors. And so we have, I think, nine

5   for elementary, three for our middle schools, two

6   for our high schools and one for our special

7   programs. There's a total of 15. They oversee

8   specific schools. But, in addition, Dr. Wanza

9   has organized the cadre directors to have

10   specific roles and liaisons. We have one for

11   literacy. We do have one for our ESE team. And

12   that individual is tasked with communicating

13   between the Exceptional Student Learning Services

14   Department, Saemone Hollingsworth is the

15   executive director, her staff and all the other

16   cadre directors including cadre directors down to

17   the schools.

18   DR. LYNCH-WALSH: Okay. All right. Thank

19   you.

20   MR. GOHL: Thank you.

21   MR. MAYERSOHN: Okay. So no other questions?

22   (No response.)

23   MR. MAYERSOHN: All right. So my comments

24   are probably very simple. First of all, again,

25   Mr. Gohl, thank you for being here. I

1   appreciate, as you mentioned before, when you

2   came into the district, I guess in 2015, and

3   you're still here. So I appreciate that.

4   For me, personally, and just watching you,

5   you've been a breath of fresh air. So I thank

6   you for that.

7   But one of the things that was discussed and

8   this was even discussed when the -- I'll call it

9   external or independent external review came

10   before us whether or not this was an audit, on

11   Evergreen's reports and documentation it said

12   specifically audit. In reality it was just an

13   external review.

14   What I would like to suggest, because we have

15   it in our -- I guess it's part of the thing is

16   that you come back every year or whatever it is

17   and give us an update, I don't have any problem

18   with that, but the day-to-day or week-to-week or

19   month-to-month type of monitoring that was

20   discussed last night at the ESE Advisory, that,

21   again, we kind of hand it off to them and let

22   them do that work, they have the format in the

23   committee, they have the ability for discussion.

24   If there are systemic issues that we may see

25   regarding funding or funding allocation or

 1   financial aspects, then that may be a different

 2   scenario. But this is more of operational and

 3   compliance issues where there are, you know,

 4   SP&P, there's obviously an LEP, you know, profile

 5   and report, there are obviously things and

 6   documentations in the ESE world that are more

 7   geared towards this compliance. I know there are

 8   committees that I sit on that we kind of talk

 9   about, you know, from referral to screening to

10   evaluation, the timeframes, especially with part

11   B and part C. So those are things that I think

12   belong in that arena, not necessarily here, but

13   if it's, you know, done on a compliance issue

14   where there's obviously funding things, you know,

15   that go on whether it's FTE dollars being

16   appropriately funded or even, you know, the local

17   allocation that's done, then I think that if we

18   need to, then those will become audits in part of

19   it. So if there -- and I don't know whether or

20   not we would make a motion or it just doesn't

21   need to be part of our audit plan.

22   MR. JABOUIN: No motion is needed for that.

23   MR. MAYERSOHN: Because we don't really have

24   to have a motion to transmit anything, this is

25   just informational.

1   MR. JABOUIN: Correct.

2   MR. MAYERSOHN: So, as I said, I'm not

3   objectionable to having Mr. Gohl come back and

4   just update us, but a lot of it seems to be

5   operational aspects. Like I said, part of the

6   Evergreen Report there was some discussions

7   regarding funding. I know in my time with ESE

8   Advisory we had concerns about making sure that

9   budgets that were allocated to the schools, those

10   employees were actually, that were designated as

11   ESE employees, weren't doing bus duty and other

12   things that took away their time from doing ESE

13   duties and functions, so --

14   MR. JABOUIN: If I may, Mr. Mayersohn. Mr.

15   Gohl has been kind to do a second presentation

16   for us. I would suggest what we do as you

17   proceed that if the committee ever wants a

18   presentation on this or a different matter,

19   whatsoever, we could cue it up like we've done

20   before. But as far as Mr. Gohl regularly coming,

21   then I would say no to that. But he could be

22   called back at some point just like a different

23   area could as well.

24   MR. MAYERSOHN: Right. So if anybody objects

25   to that or anybody has any comments on that?

1   DR. LYNCH-WALSH: I'm saying no objection.

2   I'm not saying no to you.

3   MR. MAYERSOHN: No, again, I just -- as I

4   said, if -- I mean, your recommendation of

5   possibly having the district do another external

6   review, you know, again, I bring that --

7   DR. LYNCH-WALSH: That was actually Nora

8   Rupert's.

9   MR. MAYERSOHN: Right. No, I bring that back

10   to Ms. Marte and to the superintendent at some

11   point in time down the road, but that's not an

12   audit committee function.

13   MRS. MARTE: Ms. Rupert did mention it at the

14   workshop --

15   MR. MAYERSOHN: You're not on.

16   MRS. MARTE: I am on, they just haven't given

17   me the mike yet.

18   MR. MAYERSOHN: They muted you.

19   MRS. MARTE: That's probably a smart thing to

20   do. Hello?

21   Okay. So that was brought up at the workshop

22   and there was not board consensus to do that at

23   this time.

24   MR. MAYERSOHN: Okay. Okay. So, but, again,

25   thank you, Mr. Gohl.

1   MR. GOHL: So, Chair Mayersohn, committee,

2   thank you so much for keeping the focus on us

3   doing what it is we committed to do. So I want

4   to thank Dr. Lynch-Walsh for her follow-up

5   questions there.

6   But as for looking forward, we are constantly

7   struggling to make sure that we have continuous

8   improvement. And the role in which audit can

9   help us ensure that, right, ledgering of

10   information and stuff like that, I would love to

11   talk to you about all kinds of things that are

12   future forward looking. But we have no time for

13   research and discussion. So when we get good

14   enough to allow that to happen I stand ready to

15   come at that point or at any time. So thank you

16   all so much.

17   MR. MAYERSOHN: Appreciate it.

18   All right. Thank you.

19   All right moving on to -- we don't have to

20   transmit anything, so we're okay. But thank you.

21   You're okay to leave if you want. I mean, you

22   can stay.

23   MR. GOHL: I have a 2:00 discussion. The

24   district recently received a grand challenge

25   algebra grant, thanks to Ms. Marte and her team,

1 our grant department, we're one of the few in the

2 country getting an opportunity to prove that we

3 can make a difference ensuring that every student

4 understands algebra, which I think plays a role

5 in auditing, does it not?

6   MR. MAYERSOHN: Yeah, a little bit.

7   MR. GOHL: Just a little bit. All right.

8 Thank you.

9   MR. MAYERSOHN: All right. Thank you.

10   Moving on to item -- or back to Item Number

11 10, the RSM report. Now just before --

12   MS. DISCH: Mr. Mayersohn, this is Hagen

13 Disch, I have a hard stop at 1:30.

14   MR. MAYERSOHN: Okay. Well, it's 1:30 now,

15 but -- but as long as we have people -- I mean,

16 if that's okay -- we can continue -- I just want

17 to let everyone know it's 1:30.

18   MR. JABOUIN: We still have quorum in the

19 room.

20   MR. MAYERSOHN: Correct.

21   MR. JABOUIN: So she still can leave, but,

22 obviously, there's time constraints because we

23 have people outside as well.

24   MR. MAYERSOHN: Right. We have people

25 outside?

1   MR. JABOUIN: We have the gentleman from HCT,

2   Mr. Dunn, is also outside and Mr. Woods is on the

3   line.

4   MR. MAYERSOHN: Okay. So I guess my question

5   here is, it's 1:30 how long -- how long can

6   people go in here that we maintain a quorum?

7   DR. LYNCH-WALSH: I always plan on being here

8   --

9   MR. MAYERSOHN: For four hours.

10   MR. DE MEO: 2:00.

11   MR. MAYERSOHN: 2:00.

12   DR. LYNCH-WALSH: At least 2, 3, whenever.

13   MR. MAYERSON: All right. So --

14   MR. JABOUIN: Ms. Marte needs to leave at

15   1:45.

16   MRS. MARTE: I'm not part of the quorum,

17   but --

18   MS. POU: 1:45. 1:45 is the latest I can be

19   here.

20   MR. JABOUIN: So we only have to 1:45.

21   MR. MAYERSOHN: Okay. So here, I guess --

22   well, we don't have to transmit the HCT report.

23   MR. JABOUIN: We do not. It is on the agenda

24   for the February 17th meeting, so we could move

25   that to the March 11th. We could also move the

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1   RSM report, but my advice would be to probably do

2   Number 10.

3   MR. MAYERSOHN: Well, let's do this. Let's

4   do the RSM report and I mean in -- at 1:45 we'll

5   figure out where we're at from a standpoint of

6   where we need to go.

7   So if you guys can just introduce yourselves

8   very quickly because we've got a new set of

9   people in the room.

10   MR. BLONDELL: Good afternoon, I'm Matt

11 Blondell from RSM.

12   MR. GIRARDI: Frank Girardi, Executive

13 Director of Capital Programs.

14   MS. LANGAN: Kathleen Langan, Program

15 Director of AECOM.

16   MS. CARPENTER: Ashley Carpenter with Atkins.

17   MR. MAYERSOHN: Okay.

18   MR. JABOUIN: Thank you committee. I would

19 like to introduce the report to the group. So

20 RSM has been doing the SMART Bond audits of the

21 program manager and the owner representatives

22 since 2019 for me. It's under a plan that I've

23 coordinated with RSM where certain areas are

24 reviewed. It's based on the request of proposal,

25 district policies, procedures, risk factors.

1   So for this report it was important that RSM

2   review the transition from CBRE to AECOM and get

3   an understanding of AECOM's approach as well as

4   for AECOM to understand the responsibilities of

5   RSM. I think that that process has gone very

6   well, from my observations of the meetings, that

7   AECOM has been doing a very good job and I do see

8   a lift in the program.

9   This report has one observation on page 4.

10   This is regarding the staffing plan for AECOM.

11   They have indicated, Ms. Langan has indicated

12   that she would complete that by February 1st. So

13   when I present this to the board on February

14   17th, pending the committee's transmission, this

15   is an item that would be closed.

16   RSM also followed up on the findings from the

17   previous audits. There were seven such findings.

18   And six of those findings are closed. And the

19   one that is open is really, we have not had a

20   change order that had the changes that would

21   cascade through the reports. So it's one where,

22   you know, district management did a very good job

23   of closing them. So six of the seven are closed

24   and this last one is partially closed because

25   there hasn't been an opportunity to close it.

1   So here in the room is executive director

2   Frank Girardi, AECOM owner representative, Ms.

3   Langan and the program manager, Ashley Carpenter.

4   But Matt Blondell is here from RSM. I'll be

5   speaking to him later about that motion, but if

6   he can go through the report and entertain any

7   questions from the committee? And subsequent to

8   that I would need an approval for transmission.

9   MR. BLONDELL: Yes, sir. Thank you.

10   So in the interest of time I think we can

11 start with page 4. Mr. Jabouin gave a nice

12 background about how, in addition to our standard

13 testing of invoices and some other standard items

14 that were recurring and testing in the past we

15 focused this round more on the transition from

16 CBRE-Heery to AECOM.

17   So, as Joris mentioned, on page 4 we have one

18 finding relating to the staffing plan and its

19 conformance with the RFP requirement. So

20 although we did note that a staffing plan was

21 submitted within the mobilization plan and the

22 timeframe that was spelled out by AECOM in

23 response to a particular component of the RFP, we

24 did note some discussions and through review of

25 some data in eBuilder and P6, which helps to fill

1   the eBuilder data, that the PM, the project

2   manager assignment had not fully been finalized.

3   Although a staffing plan was in place, the

4   project manager assignment to specific projects

5   had not been finalized.

6   And, again, in the data there we can see that

7   it's supported with -- we've shown an excerpt of

8   some additional data that we have on page 23 but

9   table 1 and table 2 just really show the

10   assignments, that certain project managers had

11   more projects assigned than we would have

12   expected based on some of our initial

13   conversations with the program managers and -- as

14   well as the change in the program manager -- or

15   the project manager assignments among projects.

16   So, again, really understanding the

17   district's desire to quickly mobilize and -- and

18   mobilize AECOM without any -- without delay, with

19   as little delay as possible, that was what we

20   have presented in the finding here today.

21   In management's response on the bottom of

22   page 5 they've indicate that this was in, you

23   know, response to the re-set schedule that was

24   presented and some of the changes that they're

25   making with their plans to move forward with the

1   schedule as well as when they were asked or

2   directed to prepare analysis on how to accelerate

3   work, that those things were what was causing

4   the -- the delay in actual assignments of project

5   managers, that they're still finalizing their --

6   their plans.

7   And as Mr. Jabouin mentioned they have --

8   management has indicated that the official or the

9   formal staffing plan will be in place. It is

10   fluid. We've discussed with AECOM their plans

11   for how they intend to approach their flexible

12   staffing model. And, again, their formal

13   staffing plan for at least the current period

14   will be in place February 1st. And that's

15   something we can certainly look at if transmitted

16   to the board prior to the board meeting for Mr.

17   Jabouin there.

18   MR. MAYERSOHN: Are there any questions Dr.

19   Lynch-Walsh?

20   DR. LYNCH-WALSH: Thank you. Okay. I mean,

21   the task force meets on February 4th and some of

22   my questions are probably more for that than

23   here.

24   So in terms though for Matt, I found myself

25   asking, because 63 percent of the PMs, the

1   project managers, had stayed the same between

2   Heery and then they moved over to AECOM. If

3   there were a table showing how many projects each

4   of them had under Heery versus AECOM so we could

5   compare? Unless the answer is the same number,

6   in which case it doesn't matter. Like if they

7   all had 10 projects under Heery, I don't know if

8   it varied. Because it varies here under total

9   projects assigned. Is the total projects

10   assigned for AECOM or Heery in this table on page

11   4?

12   MR. BLONDELL: Those would be for the current

13   schedule.

14   DR. LYNCH-WALSH: For AECOM?

15   MR. BLONDELL: For AECOM; yes, ma'am.

16   DR. LYNCH-WALSH: Okay. So they would have

17   been different under Heery.

18   MR. BLONDELL: Yes.

19   DR. LYNCH-WALSH: Okay.

20   MR. BLONDELL: Some of the -- some of the

21   projects changed from older project managers to

22   new project managers. Some of the projects

23   shifted between project managers that were from

24   Heery. We can present that or provide that data.

25   DR. LYNCH-WALSH: It would just be a nice

1   comparison. I thought I saw one somewhere, I

2   could've sworn, in the State of the Program back

3   in December, but I couldn't find it. There was

4   one?

5   MS. LANGAN: Well, I think what you are

6   referring to is our analysis and the histogram of

7   the resources that Heery had in comparison to

8   their schedule. And what we found was that they

9   were running anywhere from 10 to 12 as an average

10   number of projects to the amount of project

11   managers they had. So they had approximately 24,

12   26 project managers running 10 to 12 projects.

13   So that's what we have built in that histogram

14   based on their schedule.

15   And if I may, what I think Matt is trying to

16   and has explained, as you look at the transition

17   timeframe, this was as of September when AECOM

18   came on board, quickly identifying the staff

19   members who would be removed from the program

20   through Heery. And so some of these were very

21   fluid and not maintained, these number of

22   projects to project managers.

23   So it's a little bit deceiving in that by the

24   time we reset the schedule and then made our

25   project assignments for the future, this was

1   something that was very volatile and happening

2   during September when we were -- and October,

3   opening schools, transitioning people over and

4   that kind of thing. So it's probably a little

5   challenging to look at that.

6   Now, what we've done is we have just recently

7   finalized the re-set schedule. And as Matt

8   indicated, and we have committed to having our

9   assignments complete by February 1. We have

10   indeed finished that exercise and I expect when I

11   return for the second quality review to be on my

12   desk and we will upload it for RSM to take a look

13   at.

14   DR. LYNCH-WALSH: Okay. So does that mean,

15   moving on to my next thing, on page 5 it says the

16   re-set schedule was shared with SBBC on December

17   17th and that, basically, it wasn't finalized

18   then because a couple of board members asked to

19   look at whether it could be accelerated, which

20   nobody -- nobody on the Facilities Task Force

21   believed and the data suggests that it's not

22   logistically possible, but those new schedules

23   have been finalized?

24   MS. LANGAN: We have and we will be

25   presenting -- as you know we have a workshop on

1   February 9th. We are still re-baselining that

2   schedule, but we have finished all of the

3   resource planning, all of the assignments and

4   basically how the projects will be laid out.

5   DR. LYNCH-WALSH: Okay. So we may or may not

6   have it for the task force meeting on the 4th.

7   Let's see. Has any thought been given, now

8   that you guys are firmly in place, in terms of

9   the role of the OCP management staff and

10   leveraging the project management experience over

11   there? Because for the past couple of years

12   there has been a lot of focus on individual

13   projects but not on the program as a whole. And

14   given the focus on project managers, I don't know

15   what the construction managers do exactly, but I

16   know that above them are three -- well, I don't

17   even know --

18   MR. MAYERSOHN: Dr. Walsh, Dr. Walsh --

19   DR. LYNCH-WALSH: Yeah, I know, like I said,

20   some of this is for --

21   MR. MAYERSOHN: No, I just want to interrupt

22   you because Ms. Pou is ready to leave and if she

23   leaves we can't transmit.

24   DR. LYNCH-WALSH: We can't transmit. All

25   right.

1   MR. MAYERSOHN: But we can have discussion

2   about the item, but if it's acceptable I'd like

3   to make a motion -- and I appreciate Ms. Pou, can

4   I get a motion to transmit?

5   MS. SHAW: Motion to transmit.

6   MS. FERTIG: Motion to transmit. Mary

7   Fertig.

8   MR. MAYERSOHN: Was that Rebecca or Ms. Shaw?

9   MS. SHAW: Phyllis Shaw.

10   MR. MAYERSOHN: Okay. So a motion by Ms.

11   Shaw, second, by Ms. Fertig.

12   All in favor signify by saying aye.

13   COMMITTEE MEMBERS: Aye.

14   MR. MAYERSOHN: Anybody opposed?

15   (No response.)

16   MR. MAYERSOHN: Okay. So we have a motion to

17   transmit but we're still going to continue the

18   informational discussion. So -- which will still

19   be part of our minutes?

20   MR. JABOUIN: Yeah, the minutes will

21   continue. It will reflect that the minutes, we

22   don't have quorum.

23   MR. MAYERSOHN: Right. Correct.

24   So we'll continue until 2:00 and then we can

25   figure it out --

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 1   MR. JABOUIN: 1:58, please. I have to be

 2   somewhere at 2, so 1:58, please.

 3   MR. MAYERSOHN: 1:58. Okay. Go ahead.

 4   DR. LYNCH-WALSH: All right. So stick a pin

 5   in that question because that will probably be

 6   more of a Facilities Task Force Meeting question.

 7   Sometimes I forget what meeting I'm in, to be

 8   honest with you.

 9   MS. LANGAN: All right.

10   DR. LYNCH-WALSH: Okay. So AP process. So

11   as a result of looking, you know, sort of the

12   PM-OR evaluation tool, this was a prior

13   observation on page 9, there were -- you know, I

14   think it actually starts prior to that, page 8.

15   But the issues with, you know, vendors getting

16   paid on time and that whole process. So we've

17   since learned that there's something like an

18   18-page SOP associated with the AP process.

19   And just for the rest of the group, because

20   we kept hearing about pay us, pay-apps, pay-apps,

21   pay-apps, but in terms of how RSM is looking at

22   it, I can tell you from our subcommittee meeting

23   the task force had that this accounts payable

24   sounds like it's still stuck in the '90s. And I

25   know that their addressing policy and procedure

1   changes, but did you guys really look at the --

2   sort of the impact that the AP process, I know

3   you guys are looking for compliance, but are you

4   looking also in terms of whether the existing SOP

5   is efficient and effective? Because I couldn't

6   believe they still had to submit paper invoices

7   and that things are not completely electronic.

8   And that would certainly slow things down, it

9   would seem.

10   MR. BLONDELL: Sure. So part of our testing

11   is, like you mentioned, focused on compliance

12   with the contract terms in terms of what is

13   included as support for an invoice. That's

14   really where it stops for this purpose. I will

15   say that the district is not alone in paper copy

16   invoices and accounts payable transactions. Many

17   school districts still have older processes for

18   --

19   DR. LYNCH-WALSH: We're the nation's sixth

20   largest school district. We should be leading

21   the way. But, yeah, I get your point, we're not

22   alone in still being in 1995. I think the

23   example I used is I used to run an accounts

24   payable process and there was a lot of paper, but

25   it's 2021 now. So that's just something that

1   would seem to impact the district's ability to

2   get people paid in the program and the whole

3   process.

4   My other last thing on here just so we move

5   this along, on page 19, we had initially -- it

6   has to do with the subconsultant fees and billing

7   support and communications. The Facilities Task

8   Force passed a motion to have all subconsultants

9   looked at and somehow this got turned into just

10   the communications subconsultants. So our

11   follow-up question, mine would be about why, I

12   say BACH Real Estate, which that one leaves me

13   scratching my head probably more than any other

14   because we've always been able to see what Garth

15   Solutions work product was. You can see signs of

16   it everywhere. But I'm not quite clear on what

17   BACH Real Estate does and what they're billing

18   for.

19   So I can appreciate that people have

20   started -- well, again, I had to remind myself

21   that this observation and the responses just have

22   to do with Garth and not with the other

23   subconsultants, and I'm not sure how it got from

24   we wanted all of them looked at to just Garth.

25   MR. BLONDELL: So for purposes of this

1 observation we did at the time when we completed

2 that audit do an analysis of several of the

3 subconsultants and this was the one that had an

4 exception that rose to reportable. I don't

5 specifically recall if BACH was included in the

6 sample that we did.

7   MR. JABOUIN: If I could comment on that.

8 What happened, Dr. Lynch-Walsh, was the motion

9 that was passed was one that we responded to and

10 what we were going to do. And so the approach

11 was different than what the motion was. So the

12 response was different than what the motion asked

13 for.

14   Ultimately, RSM did look at all of the

15 subconsultants. So they did comply with your

16 request in the end. So we closed that issue out.

17 Dr. Nesmith contacted me on that and I responded

18 to him on the RSM audit where all of those were

19 looked at.

20   DR. LYNCH-WALSH: Okay. Well, if we need to

21 do another motion and syphon it through the

22 channels, we will.

23   MR. JABOUIN: The district will evaluate the

24 motion and act accordingly. You could do that

25 and we will also act accordingly.

1   (Brief interruption.)

2   MR. MAYERSOHN: Are you done?

3   DR. LYNCH-WALSH: Yeah, because I'll take up

4   the rest of my questions and hopefully I have

5   people there to answer. You guys are planning --

6   you're coming to the task force meeting,

7   Kathleen?

8   MS. LANGAN: Yes, the task force, not the

9   subcommittee, but the task force; yes, ma'am.

10   DR. LYNCH-WALSH: Okay. Thank you. So I'll

11   wait for that.

12   MR. MAYERSOHN: Mr. Jabouin, do you have a

13   report or do you want to --

14   MR. JABOUIN: I can quickly in 60 seconds or

15   so. So it is a very short period of time before

16   the next Audit Committee Meeting on March 11th.

17   So we do get the package out a week before that.

18   So if you think, today being January 28th, it's a

19   very short period of time. The priorities that I

20   have between then and now is to file the reports

21   that were submitted for transmittal on Agenda

22   Items 8 and 9. And those are very important to

23   the district, that they be filed timely because

24   there are grants and a lot of funding is based on

25   that. So that will be my first priority.

 1   We did get word that the audit general will

 2   be coming in in late March or early April from

 3   what they told me. So we're preparing for that

 4   audit. They've already been in contact with us.

 5   They will look at the financial and operational.

 6   The last time they had eight findings and I'm not

 7   sure if their scope is going to change. I

 8   anticipate that it will, based on some of the

 9   questions that they have regarding security and

10   certain types of things that I don't see in the

11   historical audits. And so I anticipate that

12   those will be the primary things that are on the

13   plate for us as well as meetings that we're

14   spending with OSPA and IT and one other

15   department, oh, accounting, regarding the student

16   computers and the controls that need to happen.

17   Those are pretty lengthy because you have had a

18   good volume of assets move around. The control

19   that they have as far as checking to make sure

20   that every student has done a property pass, I

21   think that that's there, so I think that we have

22   all of our assets. The only question is where

23   are they within our system, or materially all of

24   our assets, because you can't really know

25   everything. So that's also a very big portion of

1   what I anticipate will take up my time over the

2   next month until we meet again on March 11th. I

3   will also talk to RSM on the motion as well.

4   Oh, and I will see if we can get in front of

5   the diversity committee, too. Thank you.

6   MR. MAYERSOHN: So I just have a quick

7   question. On the property passes for the laptops

8   that every student has, is that part of the

9   schools when they do their property inventory

10   audits?

11   MR. JABOUIN: Oh, yes, we do.

12   MR. MAYERSOHN: Is that something that they

13   should be doing semiannually?

14   MR. JABOUIN: Okay. So you had the period

15   before the pandemic --

16   MR. MAYERSOHN: Right.

17   MR. JABOUIN: -- where we do take a look at

18   the property. Ms. Arcese is here. And then you

19   have now where the semiannual inventory needed to

20   be postponed because the schools weren't open and

21   a lot of different things. So the semiannual

22   inventory is restarting right now. And the

23   property passes is something that we do. Mostly

24   it had been focused on employees who take things

25   home because the percentage of students that did

1   that was very low. But now there are property

2   pass requirements when a student takes a laptop

3   or a device home as well.

4   MS. ARCESE: That's correct.

5   MR. MAYERSOHN: So how do you -- I've got a

6   property pass but I don't have my laptop because

7   I haven't brought it back in to have it

8   recertified. The actual pass is one thing, but

9   connecting to that the equipment is actually

10   where it's supposed to be, how do you determine

11   that?

12   MS. ARCESE: So currently -- can you hear me?

13   Currently right now the district is going through

14   that exercise right now as we speak. And we know

15   who has the computers. We know what schools they

16   attend, because they did -- so the IT department

17   has created a database that will track exactly

18   what computers were distributed to what students.

19   That's linked to the information in TERMS. And

20   so even if a student transfers from one school to

21   the next, we know that that computer has now

22   moved from one school to the next. So that way

23   it wasn't the burden on the parent to have to

24   turn one in and re-sign one back out. So that

25   process is documented very well.

1   The schools are going through that exercise

2   right now and so they're able to see when a

3   computer has been turned in, what school it was

4   turned into, because we know exactly what

5   employee signed it in and which employee signed

6   it out. And so all of that is being tracked

7   currently right now.

8   MR. MAYERSOHN: Okay. Because I just have a

9   feeling that that's going to be a monster.

10   MS. ARCESE: It is. It is a monster. It is

11   because a lot of it is, you know, we don't have

12   an automated system, however, how we are tracking

13   it is -- I think the questions that principals

14   have currently are good questions and the IT

15   department as well as my -- you know, the audit

16   department, we're assisting them through that

17   process to make sure they know who to contact and

18   what to do and what to say and how they can find

19   those computers. There is communication from

20   principal to principal to make sure that those

21   items, if they were turned in and not assigned to

22   another student, are physically at those schools.

23   So, like I said, Mr. Jabouin has already

24   mentioned that the process, originally the due

25   date was December, but knowing that this process

1   is so monotonous and manual and it's labor

2   intensive, it has been pushed back until, I

3   believe the due date is January 29th. And so a

4   lot of schools are still working at it.

5   MR. MAYERSOHN: So that -- that audit will

6   come before us when? I mean, obviously, you're

7   not doing every school in it but --

8   MR. JABOUIN: So here's the thing. So I

9   don't know exactly when the audit will come in

10   front of you, because ultimately we have to get

11   our arms around the entire situation.

12   MR. MAYERSOHN: Right.

13   MR. JABOUIN: And we have to understand

14   different pieces of it. Right now there are some

15   things for the district to consider. Because of

16   the laptops, you have some that are over a

17   thousand dollars and that's what state statute is

18   over. Now, there are also assets that are below

19   that that are SMART assets and we track those.

20   So those are things that we need to look for.

21   Then there is also assets that are leased.

22   Computers are leased, too. So you know, those --

23   all those different aspects have an interest, so

24   MSL is going to want to know about the leased

25   assets because that has an accounting impact, the

1 state has and all that. So trying to get our

2 arms around that and understanding that, so, to

3 me, we have some meetings, so IT needs to capture

4 the universe of not just the things that are

5 moved over to the students, because employees are

6 taking things home as well. So it's not an easy

7 project and it's important that we're smart. And

8 also it's important that we're sensitive to the

9 issues that are going on with working remotely

10 and causing somebody to come in just to bring in

11 the laptop. And if we're able to identify

12 electronically, in some cases you can, the person

13 doesn't have to bring the laptop in if they log

14 in, so we're exploring all that. And it's

15 difficult to make a time estimate on that because

16 it's huge.

17   So we're constantly having meetings on that.

18 That's one of my top five time-absorbing

19 projects.

20   MR. MAYERSOHN: Okay. Can -- and just for my

21 reference, I don't know how about everybody else

22 feels, but just to get an update on that on the

23 March meeting just to say here's where we are?

24   MR. JABOUIN: Sure. I can let you know how

25 we're doing. There are a variety of different

1 meetings. Between now and then we have other

2 meetings, so, yeah, I can let you know how that

3 is going as part of my report.

4   MR. MAYERSOHN: Because, like I said, that's

5 a monster of a task to take and there are various

6 factors and obviously different scenarios. But

7 it's definitely something that, like I said, I

8 don't know what the future is going to be

9 regarding technology, but it's definitely

10 something where, you know, I mean, the district

11 may decide that everybody has a laptop even if

12 they're going back to class, this is what they're

13 using, so that becomes a tracking component. So

14 I appreciate the task that you're taking because,

15 as I said, it's enormous.

16   MS. ARCESE: It's not easy.

17   MR. MAYERSOHN: And you need more staff to do

18 that. Just my comment.

19   MR. JABOUIN: I think it's time to finish the

20 meeting, Mr. Chair.

21   MR. MAYERSOHN: All right. Is there any

22 other discussion from any of the audit committee

23 members?

24   MR. GAUCI: I just have a question for Mr.

25 Jabouin.

1   The auditor general, how often do they come?

2   MR. JABOUIN: So they come every three years.

3   MR. GAUCI: Is that required or is that a

4   random thing?

5   MR. JABOUIN: That's the maximum. So they

6   don't go to all districts though. They only go

7   to large districts. There's a threshold; I don't

8   recall right now.

9   MR. GAUCI: Okay. So the last time they came

10   was three years ago?

11   MR. JABOUIN: Yeah, they came here three

12   years ago for fiscal year 2018 and now in 2021.

13   MR. GAUCI: And you don't have the required

14   programs yet; you suspect it's a little bit

15   different?

16   MR. JABOUIN: Yeah, based on the questions

17   that they're asking versus what was part of their

18   scope before. Which is what they should be

19   doing. I do as well.

20   MR. GAUCI: That should be interesting.

21   MR. MAYERSOHN: Anybody else?

22   DR. LYNCH-WALSH: HCT is put off until March?

23   MR. MAYERSOHN: HCT is put off until March.

24   MR. JABOUIN: March 11th.

25   DR. LYNCH-WALSH: It has its advantages and

1   disadvantages.

2   MR. MAYERSOHN: I know. I appreciate

3   everybody's time. I thank you for all making

4   your way here. And with that, our informal part

5   of our meeting is, I guess, adjourned.

6   Thank you, Mr. Barnes. It's always a

7   pleasure to see you.

8   (Meeting was concluded at 2:03 p.m.)

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1   REPORTER'S CERTIFICATE

2   STATE OF FLORIDA

3   COUNTY OF BROWARD

4   I, Timothy R. Bass, Court Reporter and Notary

5   Public in and for the State of Florida at Large,

6   hereby certify that I was authorized to and did

7   stenographically report the foregoing proceedings, and

8   that the transcript is a true and complete record of

9   my stenographic notes thereof.

10   I FURTHER CERTIFY that I am neither an

11 attorney, nor counsel for the parties to this cause,

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13 connected with this litigation, nor am I financially

14 interested in the outcome of this action.

15   Dated this 4th day of February, 2021, Fort

16 Lauderdale, Broward County, Florida.

17

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19   TIMOTHY R. BASS
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