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## SCHOOL BOARD OF BROWARD COUNTY

## AUDIT COMMITTEE MEETING

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

THURSDAY, NOVEMBER 19TH, 2020

10:30 A.M. - 1:52 P.M.

## Court Reporter:

Timothy R. Bass, stenographic reporter  
Bass Reporting Service, Inc.  
633 SE 3rd Avenue, Suite 200  
Fort Lauderdale, FL 33301

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## INVITED GUESTS:

MR. DAVID LUKER, Director, RSM  
MR. ROB BROLINE, Partner, Carr Riggs & Ingram LLC  
(CRI)  
MR. EDDY CASTENADA, MSL CPAs & Advisors  
MR. TANYA DAVIS, S. Davis & Advisors  
MS. KATHLEEN LANGAM, AECOM  
MR. TIMOTHY BASS, Court Reporter, Bass Reporting

## ADDITIONAL GUESTS:

MR. ANDREW GRUB, Student

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## COMMITTEE MEMBERS IN ATTENDANCE:

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

## OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Manager, Property and Inventory Audits  
MS. ANN CONWAY, Manager, Internal Funds Audits  
MS. JENNIFER HARPALANI, Manager, IT Audits  
MR. ERIC SEIFER, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary  
MS. ASHLEY ACEVEDO, Inventory Audit Specialist

## DISTRICT STAFF:

MS. JUDITH MARTE, Chief Financial Officer, Office of  
the Chief Financial Officer  
DR. VALERIE WANZA, Chief School Performance &  
Accountability Officer, Office of School  
Performance & Accountability  
MS. KATHERINE KOCH, Chief Public Information Officer,  
Office of the Chief Information Officer  
MR. THOMAS COONEY, Assistant General Counsel, Office  
of the General Counsel  
MR. FRANK GIRARDI, Executive Director, Office of Chief  
Facilities & Construction Management (OFC)  
MR. RON MORGAN, Assistant Chief, Building  
Official-Inspections  
MS. SHELLEY MELONI, Director, Pre-Construction, OFC  
MR. RICK REYNOLDS, Director, Broward Education  
Communication Network (BECN)  
MS. ERUM MOTIWALA, Director, Accounting & Financial  
Reporting (AFRD)  
MS. SHARI FRANCIS, Manager, PWS  
MS. VIVIAN PILAR, Accountant V, AFRD

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Thereupon, the following proceedings were had:

MR. MAYERSOHN: We are ready.

MR. JABOUIN: Here we go. Good morning. It  
is Thursday, November 19th. This is the Broward  
County School District's Audit Committee Meeting.

If we can all rise for the Pledge of  
Allegiance?

Dr. Wanza, would you lead us in the pledge?  
(Whereupon, the Pledge of Allegiance was  
recited.)

MR. MAYERSOHN: Roll call?

If you're on the phone and you are not  
speaking can you mute yourself?

Thank you.

MR. JABOUIN: Please respond if you are  
present. And if you are on the phone, please,  
also indicate that as well.

Mr. Moses Barnes?

MR. BARNES: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Present on the phone.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Present on the phone.

MR. JABOUIN: Ms. Hagen Disch?

MS. DISCH: Present on the phone.

<p style="text-align: right;">Page 5</p> <p>1 MR. JABOUIN: Ms. Mary Fertig?</p> <p>2 MS. FERTIG: Present on the phone.</p> <p>3 MR. JABOUIN: Mr. Michael Gauci?</p> <p>4 MR. GAUCI: Here.</p> <p>5 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?</p> <p>6 DR. LYNCH-WALSH: Here.</p> <p>7 MR. JABOUIN: Mr. Robert Mayersohn?</p> <p>8 MR. MAYERSOHN: Here.</p> <p>9 MR. JABOUIN: Mr. Andrew Medvin?</p> <p>10 MR. MEDVIN: Here.</p> <p>11 MR. JABOUIN: Ms. Connie Pou?</p> <p>12 MS. POU: Here.</p> <p>13 MR. JABOUIN: Ms. Phyllis Shaw?</p> <p>14 (No response.)</p> <p>15 MR. JABOUIN: Ms. Stephanie Shimm?</p> <p>16 MS. SHIMM: Present.</p> <p>17 MR. MAYERSOHN: That's it. Do we have an</p> <p>18 approval -- or, actually, are there any changes</p> <p>19 to the agenda?</p> <p>20 MR. JABOUIN: Mr. Mayersohn, the Chair, with</p> <p>21 respect to the agenda, it was posted on Thursday,</p> <p>22 November 12th, the documents were added to the</p> <p>23 website on Friday, November 13th, and since that</p> <p>24 time there were no changes to the agenda that was</p> <p>25 posted or the documents.</p>	<p style="text-align: right;">Page 7</p> <p>1 With respect to the attendees of the meeting,</p> <p>2 we have organized it so that the attendees would</p> <p>3 show up at certain times in order to provide</p> <p>4 sufficient social distancing versus the capacity</p> <p>5 in the room.</p> <p>6 The room was demisted last night.</p> <p>7 I'm just going to pause for a second to</p> <p>8 recognize that Ms. Shaw is present. Good</p> <p>9 morning, Ms. Shaw.</p> <p>10 The room was demisted last night. The spaces</p> <p>11 where you're sitting were wiped down. We are</p> <p>12 requiring the use of masks at all times. The</p> <p>13 guest's places as they come in and out are going</p> <p>14 to be wiped when they come in and out.</p> <p>15 As I mentioned we have -- the people that are</p> <p>16 attending the meetings as guests, that they will</p> <p>17 be in at certain times and so I would like to ask</p> <p>18 the committee to be cognizant of the timeframes</p> <p>19 as Ms. Pou and Ms. Marte, who is representing the</p> <p>20 Superintendent, will need to leave at 1:00.</p> <p>21 MRS. MARTE: 1:30.</p> <p>22 MR. JABOUIN: At 1:30 for Ms. Marte and 1:00</p> <p>23 for Ms. Pou.</p> <p>24 MRS. MARTE: Ms. Pou said 1:30.</p> <p>25 MR. JABOUIN: 1:30 for both. Thank you.</p>
<p style="text-align: right;">Page 6</p> <p>1 MR. MAYERSOHN: So do I have a motion to</p> <p>2 approve the agenda?</p> <p>3 MR. MEDVIN: So moved.</p> <p>4 MR. MAYERSOHN: Do I have a second?</p> <p>5 MR. BARNES: Second.</p> <p>6 MR. MAYERSOHN: Mr. Medvin, followed by Mr.</p> <p>7 Barnes. All those in favor signify by saying</p> <p>8 aye.</p> <p>9 COMMITTEE MEMBERS: Aye.</p> <p>10 MR. MAYERSOHN: Anybody opposed?</p> <p>11 (No response.)</p> <p>12 MR. MAYERSOHN: All right. Chief Auditor</p> <p>13 Administrative Matters.</p> <p>14 MR. JABOUIN: Good morning. My name is Joris</p> <p>15 Jabouin. I'm District's -- Chief Auditor of the</p> <p>16 District. Thanks to the committee for coming in</p> <p>17 to meet and have this in-person meeting. We</p> <p>18 thank you to the members that are participating</p> <p>19 on the phone attending the meeting.</p> <p>20 This is the committee's first in-person</p> <p>21 meeting since the March 12th, 2020 committee</p> <p>22 meeting. I am very grateful that the members</p> <p>23 have been able to come to this meeting as we do</p> <p>24 have a pretty long agenda and a good amount of</p> <p>25 business to conduct.</p>	<p style="text-align: right;">Page 8</p> <p>1 We will look into making the meeting much</p> <p>2 more efficient. This, I believe, is the first</p> <p>3 advisory committee meeting for the school board</p> <p>4 since in-person meetings have started. So I will</p> <p>5 observe the different advisory committee meetings</p> <p>6 that will be occurring subsequent to this to see</p> <p>7 if we can use some of the technology better, to</p> <p>8 make it much better for the committee members, as</p> <p>9 I appreciate the time that you spend dedicated to</p> <p>10 the district and to this committee.</p> <p>11 I also wanted to mention that Mr. Tim Bass,</p> <p>12 our court reporter, is in the corner. Since he's</p> <p>13 not too familiar with the members of this meeting</p> <p>14 I would like everybody to please state their name</p> <p>15 when they speak. We will also make sure that the</p> <p>16 guests do that as well.</p> <p>17 A Committee of Ethics Form 8B, this is the</p> <p>18 memorandum of voting conflict for community,</p> <p>19 municipal and other local public officers, we</p> <p>20 have those forms. If a conflict does occur,</p> <p>21 please request them and we'll be able to provide</p> <p>22 them.</p> <p>23 With respect to the Acknowledgment of School</p> <p>24 Board Advisory Committee Responsibilities, I did</p> <p>25 have four pending. Three of the members are not</p>

<p style="text-align: right;">Page 9</p> <p>1 here at the meeting, physically, so we will  2 liaise with them to be able to get that. I think  3 the fourth one, we'll probably get that today.  4 And we did receive the fourth one. So only three  5 are pending and those are members that are on the  6 phone, so we'll connect with them to get those  7 forms.</p> <p>8 And then with respect to the district's  9 annual training, we are advising committee  10 members, there's only one committee member that  11 is -- was not able to attend and that person did  12 communicate with me that they are having issues  13 with their browser and I will work with them to  14 be able to complete that.</p> <p>15 And then we have placed the park application  16 form on your seat. If you can please complete it  17 and leave it at your desk and we will collect  18 them at the end of the meeting.</p> <p>19 Mr. Chairman, this concludes the  20 administrative comments.</p> <p>21 MR. MAYERSOHN: Thank you. Again, just a  22 reminder, whoever's on the phone, I still hear  23 some ruffling, so if you guys can mute it would  24 be greatly appreciated.</p> <p>25 Do we have any public comments?</p>	<p style="text-align: right;">Page 11</p> <p>1 that camps were suspended due to the closure of  2 schools. Since May, I have continually asked our  3 chair and site based administration to provide  4 the committee with an update with the actual  5 amount spent on these camps.</p> <p>6 Staff continued to make every possible excuse  7 in order to not provide the committee with a  8 detailed accounting of what funds are left over.  9 I have notified staff from the Office of the  10 General Counsel, the Office of the Chief  11 Financial Officer, the Office of Service Quality  12 and the Office of the Chief Auditor, but I have  13 yet to receive a response.</p> <p>14 Page 22 and 23 of the internal funds audit of  15 selected schools states that there were no  16 exceptions to Cypress Bay, however, this audit  17 was completed before we had our issue with the  18 camps.</p> <p>19 We are still unclear whether or not this  20 money was transferred to internal funds to make  21 the payments to the teachers, but I feel that  22 this is something that should not only be looked  23 into at Cypress Bay, but looked at globally to  24 determine if this issue is occurring at other  25 schools.</p>
<p style="text-align: right;">Page 10</p> <p>1 MR. JABOUIN: Yes, Mr. Chair, we have one  2 public commenter. I will ask my staff to please  3 bring this person in.</p> <p>4 MR. GRUB: Am I good to start?</p> <p>5 MR. JABOUIN: Yes, three minutes, please.</p> <p>6 MR. GRUB: Good morning. I'm Andrew Grub.  7 I'm a student at Cypress Bay High School.</p> <p>8 MR. JABOUIN: One moment, Mr. Grub.</p> <p>9 BECON, can you kindly turn on the microphone  10 to the podium, please?</p> <p>11 Can you try it again, please, sir?</p> <p>12 Is the light on?</p> <p>13 MR. GRUB: Yes, the light is on. Can you  14 hear me now?</p> <p>15 MR. JABOUIN: Yes, we can hear you now.</p> <p>16 MR. GRUB: Good morning. My name is Andrew  17 Grub. I'm a student at Cypress Bay High School.  18 And just for the record, my class has ended for  19 this period, so I'm good to be here.</p> <p>20 On August 27th, 2019 the Cypress Bay High  21 School School Advisory approved six total budget  22 requests for \$35,920. These funds covered the  23 future pay and transportation for math, reading  24 biology and history EOC camps.</p> <p>25 On March 13th, 2020, formal notice was given</p>	<p style="text-align: right;">Page 12</p> <p>1 Thank you.</p> <p>2 MR. MAYERSOHN: Thank you, Mr. Grub. I  3 guess, to the Chief Auditor, this is not -- we  4 don't audit the SACs, do we?</p> <p>5 MR. JABOUIN: Mr. Mayersohn, the internal  6 funds audits did not include the school advisory  7 council accounts. They include the internal  8 funds accounts. So they don't include the  9 booster clubs, they don't include the SAC funds  10 either.</p> <p>11 MR. MAYERSOHN: Okay. So, I guess, just to  12 address his point, Dr. Wanza, I leave that in  13 your house because that seems more --</p> <p>14 DR. WANZA: Sure. So, for the record or the  15 minutes, I'm Valerie Wanza, the Chief School  16 Performance &amp; Accountability Officer. The Office  17 of Service Quality is my division and we  18 certainly will work with the finance division,  19 because the school advisory council allocation is  20 a restricted categorical in the school's budget.  21 And so we will certainly -- and those funds and  22 that budget is definitely public record, public  23 knowledge, so we will work with the Chief  24 Financial Officer and our department to provide  25 that school advisory council with whatever their</p>

<p style="text-align: right;">Page 13</p> <p>1 request is.</p> <p>2 MR. MAYERSOHN: Okay. Appreciate it.</p> <p>3 Dr. Lynch-Walsh.</p> <p>4 DR. LYNCH-WALSH: I was going to wait until</p> <p>5 -- Nathalie Lynch-Walsh. I was going to wait</p> <p>6 until this came up with internal funds, but</p> <p>7 there's a motion that was passed last year at</p> <p>8 DAC, it was passed unanimously on May 8th, 2019,</p> <p>9 and the motion was, we move that the audit</p> <p>10 department review the school advisory council</p> <p>11 school accountability funds when they audit the</p> <p>12 school's internal accounts. So they're trying to</p> <p>13 follow up on that and find out from Dr. Nesmith</p> <p>14 and Mr. Jarvis what the response was because,</p> <p>15 typically, they would pass a motion and the</p> <p>16 liaison for DAC would get with, in this case, Mr.</p> <p>17 Jabouin. So this was over a year ago, we're</p> <p>18 working on a year and a half ago, and they're</p> <p>19 looking for an update on that.</p> <p>20 MR. MAYERSOHN: Okay.</p> <p>21 MS. FERTIG: Mr. Mayersohn, Mary Fertig, when</p> <p>22 it's appropriate.</p> <p>23 MR. MAYERSOHN: Yes, Ms. Fertig. Go ahead.</p> <p>24 MS. FERTIG: I understand that -- Dr. Wanza,</p> <p>25 thank you, you're going to look at Cypress Bay,</p>	<p style="text-align: right;">Page 15</p> <p>1 So I think that that's a distinction.</p> <p>2 But we can certainly ensure, to your point</p> <p>3 Ms. Fertig, that if something is requested and it</p> <p>4 is definitely a public -- it's public information</p> <p>5 and it is money that the school advisory council</p> <p>6 votes on and they take motions and they identify</p> <p>7 initiatives that support the goals of the school</p> <p>8 improvement plan, then we can certainly make sure</p> <p>9 the school's administration provides -- and</p> <p>10 that's not just for Cypress Bay, that's for any</p> <p>11 school, but I will go on further to say that even</p> <p>12 though we, physically, closed schools, many</p> <p>13 schools still ran virtual tutoring activities and</p> <p>14 virtual opportunities for students outside of the</p> <p>15 school day that teachers were compensated for.</p> <p>16 So we can certainly provide that.</p> <p>17 MS. FERTIG: Yeah, and I don't think the</p> <p>18 point -- I'm not saying that there's anything</p> <p>19 right or wrong, I just think that it's important</p> <p>20 to have the accounting for the public in every</p> <p>21 school.</p> <p>22 So regardless of if it's an internal fund or</p> <p>23 if it's a school advisory council, that's just an</p> <p>24 issue of transparency to me and public funds.</p> <p>25 So, thank you, Dr. Wanza.</p>
<p style="text-align: right;">Page 14</p> <p>1 but I think the broader question was, are there</p> <p>2 other accounts of a similar nature and other</p> <p>3 schools that should be reviewed and an accounting</p> <p>4 provided at the SAC meetings? And, certainly, if</p> <p>5 someone's made a request, that information is</p> <p>6 public record; right?</p> <p>7 DR. WANZA: So, yes. This is Valerie Wanza</p> <p>8 again. Yes, that information is public record.</p> <p>9 However, the school advisory council budget line,</p> <p>10 if you will, is always open and should be</p> <p>11 accessible and can be discussed at the school</p> <p>12 advisory council meetings. So we will -- and we</p> <p>13 just had recent training, so we will definitely</p> <p>14 reiterate that in whatever correspondence we send</p> <p>15 out.</p> <p>16 But the distinction, I believe, that needs to</p> <p>17 be made, is that the school advisory council</p> <p>18 budget item is not an internal accounts fund,</p> <p>19 which is different than, you know, when the</p> <p>20 auditors go in and they audit the internal</p> <p>21 accounts fund, that is not an internal accounts</p> <p>22 fund. That is a restricted categorical within</p> <p>23 the school's budget, just like instructional</p> <p>24 materials, just like custodial supplies; things</p> <p>25 of that nature.</p>	<p style="text-align: right;">Page 16</p> <p>1 Thank you, Mr. Mayersohn.</p> <p>2 MR. MAYERSOHN: You're welcome. Ms. Marte.</p> <p>3 MRS. MARTE: Thank you, Chair.</p> <p>4 My name is Judith Marte. I'm the Chief</p> <p>5 Financial Officer also attending the meeting as a</p> <p>6 designee for Superintendent Robert W. Runcie.</p> <p>7 Dr. Wanza, I could not have explained that</p> <p>8 part of it better myself. So, thank you.</p> <p>9 For the record, the school accountability</p> <p>10 funds are statutorily allocated funds from the</p> <p>11 State of Florida. They're allocated to schools</p> <p>12 at the rate of \$5 per student. By state law, any</p> <p>13 funds left in those accounts year over year are</p> <p>14 carried forward. So Budget and Accounting</p> <p>15 reconcile those funds every single year and make</p> <p>16 sure if the funds are not spent in the case of</p> <p>17 the year closing, many funds were not spent, they</p> <p>18 are reallocated in the successive year. I just</p> <p>19 wanted to add that to the record. They are</p> <p>20 closely monitored by my office.</p> <p>21 MR. MAYERSOHN: Okay. Thank you.</p> <p>22 Moving on to Audit Committee Chair comments.</p> <p>23 Oh, my goodness.</p> <p>24 First of all, I want to thank all of you who</p> <p>25 have come here in person, those on the phone, as</p>

<p style="text-align: right;">Page 17</p> <p>1 well, for attending.</p> <p>2 Just a couple of, I guess, comments that I</p> <p>3 want to make. Number one is, I'm kind of</p> <p>4 reminded of Dr. Mack sitting here when I hear his</p> <p>5 voice through the channels. So, no offense, Ms.</p> <p>6 Fertig; or Ms. Disch; or whoever else is on the</p> <p>7 line, but it just kind of reminds me of Dr. Mack.</p> <p>8 The audit committee, as we all know, is</p> <p>9 advisory in nature. Our goal is to assist the</p> <p>10 board with their responsibilities. Which brings</p> <p>11 me to a comment that I want to make, and I know</p> <p>12 there has been concerns about other advisories</p> <p>13 about meeting in person, I know that I think the</p> <p>14 Dade County mayors got together and have recently</p> <p>15 asked the governor to extend the order of meeting</p> <p>16 through telecommunications means, but it appears</p> <p>17 to me that pursuant to Policy 1001, which is rule</p> <p>18 adoption and rule making, is that, number one,</p> <p>19 we're still under emergency orders.</p> <p>20 The school board could adopt under their home</p> <p>21 rule authority an emergency policy that would</p> <p>22 allow all advisory boards that make nonbinding</p> <p>23 recommendations, which we do, to the school</p> <p>24 board, to meet through telecommunications, which</p> <p>25 would be Microsoft Teams or whatever the format</p>	<p style="text-align: right;">Page 19</p> <p>1 MS. FERTIG: And then I'm making your -- I'm</p> <p>2 making that motion, so thank you.</p> <p>3 MR. MAYERSOHN: Okay. I will recognize you</p> <p>4 when the time -- as soon as I'm finished.</p> <p>5 The other thing that I also just wanted to --</p> <p>6 before I continue is, also just make note that I</p> <p>7 want to congratulate Dr. Osgood on becoming chair</p> <p>8 and Ms. Rich-Levinson on becoming vice chair. I</p> <p>9 also want to congratulate Dr. Osgood and Ms. Good</p> <p>10 for being reelected, as well as new members Ms.</p> <p>11 Leonardi and Ms. Hixon for being elected. I also</p> <p>12 want to mention and thank Robin Bartleman, who is</p> <p>13 now our -- well, not our, but a state</p> <p>14 representative, as well as Ms. Brinkworth, for</p> <p>15 their service to the school board.</p> <p>16 As far as just some of the protocol that --</p> <p>17 that I'd like to see us, you know, continue to do</p> <p>18 as an audit committee, and just a reminder for</p> <p>19 some of the new members is that, you know, our</p> <p>20 comments should be factual, not based on opinion.</p> <p>21 We should be respectful to those that we are</p> <p>22 asking questions to. I know sometimes, and I,</p> <p>23 myself, am probably guilty of this, is that we</p> <p>24 get too granular within our comments. And,</p> <p>25 obviously, we have a long agenda, but if we can</p>
<p style="text-align: right;">Page 18</p> <p>1 would be, as long as a quorum is established and</p> <p>2 keeping within the framework of Sunshine Law,</p> <p>3 allowing for open access to the public. And this</p> <p>4 is this under Item Number 4, emergency rules and</p> <p>5 policies that the school board can make. They</p> <p>6 don't have to go through the adoption process as</p> <p>7 normally if they were making rule. And this is</p> <p>8 -- emergency rules is when the school board</p> <p>9 determines that the public health, safety or</p> <p>10 welfare is in danger and that immediate action is</p> <p>11 required to protect the public interest, which I</p> <p>12 believe this would be.</p> <p>13 So, without passing the gavel, I think that's</p> <p>14 something that we might want to consider at least</p> <p>15 formally making. I know other advisory boards</p> <p>16 have. I don't know if it's the will of this</p> <p>17 committee to make that recommendation. So if</p> <p>18 down the road somebody wants to entertain a</p> <p>19 motion, I'd be willing to accept it. But, first,</p> <p>20 let me continue with my comments, then I will</p> <p>21 address any concerns that anybody else has.</p> <p>22 MS. FERTIG: Mr. Mayersohn, are we allowed to</p> <p>23 make a motion on the phone?</p> <p>24 MR. MAYERSOHN: Yes, you are, but let me</p> <p>25 finish my comments then we'll accept.</p>	<p style="text-align: right;">Page 20</p> <p>1 be thoughtful with our comments, making them more</p> <p>2 measured, making them more meaningful, it will</p> <p>3 certainly help speed along the process.</p> <p>4 I know there have been some questions</p> <p>5 about -- again, just to reiterate, how to get</p> <p>6 things on the agenda, so if somebody wants to put</p> <p>7 something on the agenda, it can go through the</p> <p>8 chief auditor who will evaluate it and discuss it</p> <p>9 with me, and then we will determine whether or</p> <p>10 not, you know, it's something that tends to be at</p> <p>11 high risk, something that we can put on an</p> <p>12 upcoming meeting, and then we can also, you know,</p> <p>13 have, like I said, seek consensus if it's</p> <p>14 something that we need to have on a following</p> <p>15 meeting.</p> <p>16 The other thing I just want to mention, as</p> <p>17 well, is that -- and, again, sometimes I'm guilty</p> <p>18 of it just as anybody else, is I know that some</p> <p>19 of us -- I know Ms. Shaw's part of the PTA, Dr.</p> <p>20 Lynch-Walsh is part of the Facilities Task Force,</p> <p>21 I'm DAC; sometimes we get into other meetings and</p> <p>22 other groups. If we can try to just keep things</p> <p>23 to audit committee situations that will also be</p> <p>24 helpful. Because sometimes we go out in</p> <p>25 different directions, and not to say that they're</p>

<p style="text-align: right;">Page 21</p> <p>1 not important, but I just want to bring us back  2 to what we have at hand so that we don't lose  3 track of, especially, time that we can all get  4 consumed on. And those are comments.  5 Ms. Fertig, did you want to say something?  6 MS. FERTIG: Thank you, Mr. Mayersohn. I  7 wanted to move that we ask the board to allow us  8 to meet virtually in accordance with what they're  9 allowed to do under the emergency orders for  10 nonbinding recommendations.  11 MR. MAYERSOHN: Ms. Shaw?  12 MS. SHAW: Phyllis Shaw, second the motion.  13 MR. MAYERSOHN: Okay. Is there any further  14 discussion?  15 Dr. Lynch-Walsh?  16 DR. LYNCH-WALSH: Okay. So to clarify, the  17 Sunshine Law manual does not specify the number  18 of people required for quorum. We are not  19 currently under an executive order where we can  20 meet virtually. I mean, unless we're having two  21 different -- unless we're giving up on trying to  22 reduce physical quorum and just go virtual  23 because we're nonbinding, which would be a  24 separate issue. Because there's really two  25 issues at hand here.</p>	<p style="text-align: right;">Page 23</p> <p>1 to be aware that since going virtual  2 participation has actually increased and Lori  3 Alhadeff has been advocating for this and even  4 Barbara Myrick has admitted that the school board  5 is within its power to do this reduction  6 temporarily. So -- but that's something that  7 hasn't transpired. They would have to bring it  8 up for a vote at a meeting.  9 So I don't know if we're going to find --  10 because Barbara Myrick has issued memos where she  11 has clarified that the board does not have the  12 power to have us hold virtual meetings if, in  13 fact, we're required to have physical meetings.  14 What the board has the power to do is define the  15 definition of physical quorum, the number.  16 MS. FERTIG: So I am aware of some other  17 groups, so I'm a member of one of another  18 district committee that did not ask for the  19 quorum reduction, but another avenue. I think  20 what Mr. Mayersohn has suggested, that we meet  21 for nonbinding recommendation, is -- is an  22 appropriate course. I find the virtual meeting a  23 lot easier than sitting here on the telephone  24 trying to listen. And, yes, Bob, I thought  25 before I got on of Dr. Mack. And now I know what</p>
<p style="text-align: right;">Page 22</p> <p>1 So if we were still under an executive order  2 from the state, then meeting virtually would  3 already be happening. The board does have, as  4 you said, within its power to reduce, and that is  5 the motion that a number of other advisories,  6 DAC, the Facilities Task Force, I think Human  7 Relations, possibly the Diversity Committee, but  8 a number of groups have passed the motion to  9 reduce, temporarily reduce, because I think  10 there's a 90-day limit, the number of people  11 required for physical quorum to say three to  12 five, and that would allow -- because most groups  13 are getting three to five people, but DAC  14 requires, I think, 20 people to meet quorum, we  15 require 11 on the Facilities Task Force, and I  16 can't get past about six or seven people willing  17 to come in. So our December meeting is likely to  18 be quote-unquote informational only.  19 So this would be one of the few groups that  20 hasn't passed a motion asking the school board  21 members, and it's about half of the board that  22 you have to appeal to, to reduce the number of  23 members required for physical quorum. It does  24 not mean that the rest of the people won't attend  25 virtually. All of the school board members seem</p>	<p style="text-align: right;">Page 24</p> <p>1 he was going through. So I'm more sympathetic  2 here than ever.  3 But I don't see the harm in us passing this  4 motion. I believe it's going to come to pass  5 anyways. I'm also a member -- last night I went  6 to the City of Fort Lauderdale Planning and  7 Zoning Board meeting, which we're still allowed  8 to do, virtually, and I'm really surprised that  9 the district, given what they're doing with  10 distanced learning, has not come up with a  11 similar in-person virtual method of holding a  12 meeting. But I would like to see us pass this  13 motion as a good first step in getting the next  14 meeting to be virtual. And I kind of think the  15 timing of that will happen anyway. So I would  16 hope you all would vote for this motion and I  17 know we need to move on. But I'm aware of the  18 other moves, I just think this is the motion to  19 make.  20 MR. MAYERSOHN: Okay. Ms. Shaw?  21 MS. FERTIG: Reducing quorum takes more than  22 just them sitting there and saying it.  23 MR. MAYERSOHN: Ms. Shaw?  24 MS. SHAW: I wasn't sure she was finished.  25 MR. MAYERSOHN: Huh?</p>

<p style="text-align: right;">Page 25</p> <p>1 MS. SHAW: I was not sure she was finished.  2 My only concern with this --  3 MR. MAYERSOHN: Is your microphone on?  4 MS. SHAW: Yeah, it is.  5 MR. MAYERSOHN: We don't hear you.  6 MS. SHAW: My only concern with this motion  7 is whether, based on the regular rules, if Ms.  8 Fertig can make that motion while she is not  9 in -- not present. So I think we need to make  10 sure that is the case. Otherwise, it's one of  11 the members in the room needs to make that  12 motion. I second the motion.  13 MR. JABOUIN: I did -- sorry to interrupt,  14 Ms. Shaw.  15 I did check with Mr. Vignola prior to the  16 meeting as far as any votes and actions done by  17 the in-persons. And they count normally once  18 we've reached the physical quorum.  19 So Ms. Fertig can make the motion.  20 MR. MAYERSOHN: So is that your concern?  21 Okay.  22 Anything else, Mr. Jabouin that you want to  23 add.  24 MR. JABOUIN: I do. The wording that I have  25 now from Ms. Fertig is, she moves for the board</p>	<p style="text-align: right;">Page 27</p> <p>1 asking for, we're not -- I'm not asking that.  2 Again, to protect the health, safety and welfare  3 of the public, staff, I mean, if we're going to  4 have three people here, you're still going to  5 have to have people here to facilitate it. I  6 think we're better off at this point as cases  7 continue to spike, that we're better off all  8 doing it virtually and achieving the goals that  9 we need as a recommending body making nonbinding  10 recommendations to the school board.  11 I think, obviously, the part of having  12 Sunshine, the framework of allowing public open  13 access, the meetings are usually taped, so  14 somebody can, you know, see it at their leisure,  15 gives us that ability to do that. So I think  16 that's more in line with what I'm looking at.  17 If you'd like me to kind of -- if Ms. Fertig  18 would allow me to kind of say that.  19 MS. FERTIG: Please.  20 MR. MAYERSOHN: That pursuant to Policy 1001  21 Rule Adoption and Rule Making, the audit  22 committee hereby makes a motion that under  23 emergency rule the school board should adopt  24 under their home rule authority an emergency  25 policy that would allow all advisory boards that</p>
<p style="text-align: right;">Page 26</p> <p>1 to allow us to meet virtually.  2 I'd like to please ask the committee for more  3 specific language, because I think that -- which  4 is different from what Dr. Lynch-Walsh said,  5 which is to reduce the quorum. It's the  6 definition of -- requiring the physical presence  7 for advisory committees, I believe, is what  8 you're alluding to, Mr. Mayersohn. So we  9 wouldn't lower the quorum, we would change the  10 definition of in-person quorum. That's what I  11 was sort of thinking is that the words would be  12 too broad.  13 MR. MAYERSOHN: Number one, I believe that  14 our bylaws don't require -- don't say in-person  15 quorum. They just say quorum. That's number  16 one.  17 Number two, is that -- and, again, I'm not an  18 attorney, so I have to preface that, but in  19 reading Attorney General's advisory opinions,  20 they talk about governing boards that make  21 ordinances, resolutions, binding -- binding  22 information. We do not. We make nonbinding  23 information.  24 So, therefore, to protect -- and this is  25 different than what DAC and others have been</p>	<p style="text-align: right;">Page 28</p> <p>1 make nonbinding recommendations to the school  2 board to meet through telecommunications, i.e.,  3 Microsoft Teams, as long as a quorum is  4 established and keeping within the framework of  5 Sunshine Law and allowing open access to the  6 public. And this would be under Rule Number 4  7 Emergency Rules and Policies, 4a and b. So they  8 could do that for 90 days.  9 MS. FERTIG: Thank you.  10 MR. JABOUIN: I understand the concept and I  11 can work with Ms. Myrick on this matter.  12 MR. MAYERSOHN: Okay. So, yes, Dr.  13 Lynch-Walsh?  14 DR. LYNCH-WALSH: So just to be clear, I'm  15 not against this motion at all. It's just that  16 it's sort of the exact opposite of what we keep  17 hearing is possible.  18 So, if it flies, I'm all for it. So I'm  19 ready to vote.  20 MR. MAYERSOHN: Okay.  21 Any other further comments?  22 (No response.)  23 MR. MAYERSOHN: Seeing none, do you want to  24 do a roll call?  25 MR. JABOUIN: Yes, because we have the phone</p>

<p style="text-align: right;">Page 29</p> <p>1 people and it's just a good idea to get their 2 names. 3 MR. MAYERSOHN: All right. Let's do a roll 4 call. Are you going to do it? 5 MR. JABOUIN: Yes. Mr. Barnes? 6 MR. BARNES: Yes. 7 MR. JABOUIN: Ms. Dahl? 8 Ms. Rebecca Dahl? 9 (No response.) 10 MR. JABOUIN: We'll come back to her. 11 Mr. Anthony De Meo? 12 MR. DE MEO: In favor of. 13 MR. JABOUIN: Ms. Hagen Disch? 14 MS. DISCH: In favor. 15 MR. JABOUIN: Ms. Mary Fertig? 16 MS. FERTIG: Yes. 17 MR. JABOUIN: Mr. Michael Gauci? 18 MR. GAUCI: Yes. 19 MR. JABOUIN: Dr. Nathalie Lynch-Walsh? 20 DR. LYNCH-WALSH: Yes. 21 MR. JABOUIN: Mr. Robert Mayersohn? 22 MR. MAYERSOHN: Yes. 23 MR. JABOUIN: Mr. Andrew Medvin. 24 MR. MEDVIN: Yes. 25 MR. JABOUIN: Ms. Connie Pou?</p>	<p style="text-align: right;">Page 31</p> <p>1 Item Number 8, Minutes from the August 13th, 2 2020 Nominating Committee Meeting. 3 Do I have a motion to approve? 4 MS. SHAW: Motion to approve. Phyllis Shaw. 5 MR. MAYERSOHN: Ms. Shaw. Do I have a 6 second? 7 MS. POU: Second. 8 MR. MAYERSOHN: Second by Ms. Pou. 9 All those in favor signify by saying aye. 10 COMMITTEE MEMBERS: Aye. 11 MR. MAYERSOHN: Anybody opposed? 12 (No response.) 13 MR. MAYERSOHN: Approval -- Item Number 9, 14 Approval of the Minutes of the September 14th, 15 2020 Special Audit Committee Meeting. 16 Do I have a motion to approve? 17 Ms. Shaw? 18 MS. SHAW: Yes. 19 MR. MAYERSOHN: Second? 20 Is that Mr. Gauci? 21 MR. GAUCI: Second. 22 MR. Mayerson: All those in favor signify -- 23 DR. LYNCH-WALSH: I have a correction. 24 MR. MAYERSOHN: A correction? 25 DR. LYNCH-WALSH: Yes. I'm not claiming I</p>
<p style="text-align: right;">Page 30</p> <p>1 MS. POU: Yes. 2 MR. JABOUIN: Ms. Phyllis Shaw? 3 MS. SHAW: Yes. 4 MR. JABOUIN: Ms. Stephanie Shimm? 5 MS. SHIMM: Yes. 6 MR. JABOUIN: Ms. Rebecca Dahl? 7 MS. DAHL: Yes. 8 MR. JABOUIN: Thank you. The motion passes 9 unanimously. Thank you. 10 MR. MAYERSOHN: All right. Thank you for 11 your indulgence. I appreciate it. 12 All right. So now we are moving on. Item 13 Number 7, Approval of the Minutes for the August 14 13th, 2020 Audit Committee Meeting. 15 Do we have a motion to approve or are there 16 any additions, deletions? 17 MR. BARNES: So moved. 18 MS. SHAW: Second. 19 MR. MAYERSOHN: So moved by Mr. Barnes, 20 second by Ms. Shaw. 21 All in favor signify by saying aye. 22 COMMITTEE MEMBERS: Aye. 23 MR. MAYERSOHN: Anybody opposed? 24 (No response.) 25 MR. MAYERSOHN: The ayes have it.</p>	<p style="text-align: right;">Page 32</p> <p>1 read all 150 pages, but I did happen to catch on 2 page 25 line 9, there's a comment attributed to 3 Mr. Gauci and I know he didn't make the comment. 4 It's actually Frank Girardi that made the 5 comment. 6 MR. MAYERSOHN: Okay. So can we make a 7 change on that? 8 DR. LYNCH-WALSH: This was when Frank was 9 saying we all needed to -- that I needed to stop 10 talking over him. 11 MR. JABOUIN: We can pass that on. Can I 12 just -- Dr. Lynch-Walsh, this is the September 13 30th meeting? 14 DR. LYNCH-WALSH: No, 14th. 15 MR. MAYERSOHN: September 14th, Special Audit 16 Committee Meeting. 17 MR. JABOUIN: And I just need a little bit of 18 help getting that page. One moment please. Can 19 you please tell me what page again, Dr. 20 Lynch-Walsh? 21 DR. LYNCH-WALSH: It should be 25, line 9. 22 It says Gauci instead of Girardi. I just didn't 23 want to have Mr. Gauci credited with that 24 comment. 25 MR. JABOUIN: Thank you, Dr. Lynch-Walsh. I</p>



<p style="text-align: right;">Page 33</p> <p>1 kindly ask the committee to approve it pending 2 that change. 3 MS. SHAW: Yes. 4 DR. LYNCH-WALSH: Yes. 5 MR. MAYERSOHN: Okay. So the motion is to 6 approve the September 14 Special Audit Committee 7 with the amended line for page 25 line 9 8 attributed to Mr. Girardi, not Mr. Gauci; 9 correct? 10 DR. LYNCH-WALSH: Yes. 11 MR. MAYERSOHN: Okay. All those in favor 12 signify by saying aye. 13 COMMITTEE MEMBERS: Aye. 14 MR. MAYERSOHN: Anybody opposed? 15 (No response.) 16 MR. MAYERSOHN: All right. The ayes have it. 17 Number 10, Approval of the Minutes for the 18 September 30th, 2020 Special Audit Committee 19 Meeting. 20 Motion to approve? 21 MS. SHAW: So done, Phyllis. 22 MR. MAYERSON: Ms. Shaw. 23 MS. DISCH: Mr. Mayersohn, I actually have a 24 comment on this -- this is Hagen Disch. I have 25 on the September 30th meeting minutes.</p>	<p style="text-align: right;">Page 35</p> <p>1 bringing it up and I have yet to see it in any 2 minutes that I've been bringing it up. So I just 3 wanted to make sure somewhere it is being 4 documented that I keep mentioning it. That's 5 all. 6 MR. JABOUIN: It's being documented now at 7 least. 8 MS. DISCH: Thank you. 9 MR. MAYERSOHN: So then for the record can we 10 say that Ms. Disch has brought up conversations 11 about exceptional student education and that 12 would be included in the minutes? 13 MR. JABOUIN: Uh-huh. 14 MR. MAYERSOHN: Anyway, so -- 15 MS. DISCH: All right. Thank you. 16 MR. MAYERSOHN: You're welcome. 17 So do we have a motion to approve the 18 September 30th, 2020 Special Audit Committee 19 meeting? 20 I think Ms. Shaw had made the motion. 21 MS. SHAW: Yes. Continued. 22 MR. MAYERSOHN: Did I have a second? 23 DR. LYNCH-WALSH: Second, Nathalie 24 Lynch-Walsh. 25 MR. MAYERSOHN: Seconded by Dr. Lynch-Walsh.</p>
<p style="text-align: right;">Page 34</p> <p>1 MR. MAYERSOHN: Yeah, go ahead. 2 MS. DISCH: I'm pretty sure, and I could be 3 wrong, but I have tried to make several comments 4 about having the exceptional student board and 5 all of its employees give another presentation of 6 the status updates from our first meeting and I 7 never see that in any of the minutes. I'm pretty 8 sure I said it in the last meeting and the one I 9 attended before that. I just want to make sure 10 that that comment is being documented somewhere 11 because I do think it's very important. 12 MR. MAYERSOHN: You're talking about the ESE 13 Evergreen Report? 14 MS. DISCH: Yes. 15 MR. MAYERSOHN: I believe that's coming the 16 20th or -- January. 17 MR. JABOUIN: Yeah, there is plan to bring it 18 up, but I'm thinking that it's different than 19 what Ms. Disch is saying that she made statements 20 at the meeting that she's not seeing in the 21 minutes. I don't have any comments on that 22 except the fact that the wording in here should 23 be what it needs to be. Her point is being 24 addressed, just in general, but -- 25 MS. DISCH: Okay. I just know that I've been</p>	<p style="text-align: right;">Page 36</p> <p>1 You forgot the Dr. 2 DR. LYNCH-WALSH: I just bring it up when I 3 get, you know, everybody gets to be a doctor but 4 me time. 5 MR. MAYERSOHN: I know. I just wanted to be 6 clear. 7 All right. All those in favor signify by 8 saying aye. 9 COMMITTEE MEMBERS: Aye. 10 MR. MAYERSOHN: Anybody opposed? 11 (No response.) 12 MR. MAYERSOHN: All right. The ayes have it. 13 Item Number 11, the RSM Roof Inspector 14 Analysis. 15 MR. JABOUIN: Can we please pause a moment 16 while the guests come in? 17 Thank you all. 18 MS. DAHL: I'm sorry to interrupt. This is 19 Rebecca Dahl. Can you all please speak right 20 into the mikes? It's hard sometimes to hear over 21 the phone. Thank you. 22 MR. MAYERSOHN: Dr. Lynch-Walsh, do you have 23 a question? 24 DR. LYNCH-WALSH: Yes. Someone's going to 25 explain why this is on the agenda?</p>

<p style="text-align: right;">Page 37</p> <p>1 MR. MAYERSOHN: Yes. Yes.</p> <p>2 DR. LYNCH-WALSH: Okay. Because it has a</p> <p>3 September 8th date and I gave up trying to figure</p> <p>4 out where the differences were.</p> <p>5 MR. MAYERSOHN: Mr. Jabouin?</p> <p>6 MR. JABOUIN: Thank you. Welcome guests. We</p> <p>7 wanted to mention to the guests, if you could,</p> <p>8 for the sake of our minutes, before you speak, if</p> <p>9 you can, please, indicate your name before you</p> <p>10 speak, so that way our court reporter is aware of</p> <p>11 who you are.</p> <p>12 With respect to Agenda Item Number 11, this</p> <p>13 is the roofing process analysis. It's being</p> <p>14 re-presented to the committee because during some</p> <p>15 of my discussions with RSM, they noted that the</p> <p>16 Building Department responses that they had</p> <p>17 provided had been updated during the process, but</p> <p>18 the version that was presented to the audit</p> <p>19 committee on September 14th and September 30th</p> <p>20 did not include the updated Building Department</p> <p>21 responses from Robert Hamberger and Ron Morgan.</p> <p>22 And so the version that was submitted to --</p> <p>23 that was approved for transmittal to the board</p> <p>24 did not include the auditee's response with</p> <p>25 respect to some of the observations and RSM</p>	<p style="text-align: right;">Page 39</p> <p>1 interest on that end. So that change occurred</p> <p>2 between August 13th and September 14th, but</p> <p>3 not -- but it was included in the September 14th</p> <p>4 and the 30th version.</p> <p>5 So it is important on such a high-profile</p> <p>6 audit report that Mr. Hamberger and Mr. Morgan's</p> <p>7 responses be included in that process.</p> <p>8 I do believe that the responses that were</p> <p>9 there, even without -- the un-updated responses,</p> <p>10 they did address the issues and they did show</p> <p>11 management's commitment to resolving the</p> <p>12 observation, but I wanted to make sure that all</p> <p>13 parts of the process were correct.</p> <p>14 As far as the rest of the presentation to the</p> <p>15 committee, the intention is not to go through</p> <p>16 item by item because that's already been</p> <p>17 discussed, it's really to have me and RSM guide</p> <p>18 you through changes and allow the Building</p> <p>19 Department to make any further comments that they</p> <p>20 would like.</p> <p>21 I did discuss a few matters with Ms. Fertig</p> <p>22 that she may choose to bring up, as well, but the</p> <p>23 idea is not to go through the various</p> <p>24 observations and ask the questions that were</p> <p>25 already asked. It's to discuss the new -- the</p>
<p style="text-align: right;">Page 38</p> <p>1 noticed that. And so it's being re-presented.</p> <p>2 So I'm going to talk about the pages that</p> <p>3 change and what the situation is before Mr. Luker</p> <p>4 and Mr. Morgan, if they choose to speak, as well</p> <p>5 as Mr. Girardi.</p> <p>6 So the changes impact pages 13, 38 and 54.</p> <p>7 If you wish to change -- switch to those pages.</p> <p>8 But if you go to page 13, under Observation 1,</p> <p>9 the previous version that you saw on September</p> <p>10 14th and September 30th included a paragraph</p> <p>11 that's no longer there right now. That paragraph</p> <p>12 is not applicable anymore. And then -- and then</p> <p>13 on page 38, the response that you're seeing now</p> <p>14 on page 38, it has more verbiage than what you</p> <p>15 saw on September 14th and on September 30th.</p> <p>16 And then page 55 is just an update of the</p> <p>17 wording. So much of the changes are on page 38.</p> <p>18 One of things that I also wanted to mention,</p> <p>19 though, which is not in the -- the change had</p> <p>20 already been made by the September 30th, was that</p> <p>21 page 27 Observation 6, that's not a new change.</p> <p>22 This is where in the report that the committee</p> <p>23 saw on August 13th where Observation 6 had the</p> <p>24 words bribery and favoritism and they were</p> <p>25 removed because they are part of the conflict of</p>	<p style="text-align: right;">Page 40</p> <p>1 changes to the report.</p> <p>2 So I'm wondering if Mr. Luker, since page 38</p> <p>3 is where much of the change is, if you can kindly</p> <p>4 describe the changes to page 38 to the committee.</p> <p>5 MR. LUKER: Thank you, Joris.</p> <p>6 So you are correct, the edits to this version</p> <p>7 of the report that differ from the September 14th</p> <p>8 version that was presented is the management</p> <p>9 responses on the pages that you referenced. And</p> <p>10 page 38 includes two such revisions in the second</p> <p>11 bullet under Building Department management's</p> <p>12 response. The second sentence read, since the</p> <p>13 district's building officials are of a certain</p> <p>14 opinion considering this aspect of the analysis,</p> <p>15 it is counterintuitive to present an argument</p> <p>16 against themselves. Someone would need to ask</p> <p>17 for a DEC statement.</p> <p>18 The new version or the most updated version</p> <p>19 of that same bullet has been modified to reflect</p> <p>20 the language in the revised document that you</p> <p>21 have in front of you. And that second sentence</p> <p>22 reads, since the building -- since the District's</p> <p>23 Building Officials are of this opinion concerning</p> <p>24 this aspect of the analysis, it is not to say</p> <p>25 that we would not be opposed to a design</p>

<p style="text-align: right;">Page 41</p> <p>1 professional requesting a code interpretation  2 from the Florida Building Commission to resolve  3 this issue once and for all. None of the  4 analysis's recommendations explain why the other  5 major school districts are encountering the same  6 roofing costs as BCPS. The bottom line is that  7 the BD disagrees with the analysis on this  8 particular point. So that is the first  9 modification on page 38.</p> <p>10 The second modification on page 38 is in the  11 third bullet starting with the second paragraph.  12 Previously the document read, Chapter 15, Roof  13 Assemblies and Rooftop Structures, Section 1501,  14 General 1501.1, Scope, states, the provisions of  15 this chapter shall govern the design, materials,  16 construction and quantity of roof assemblies and  17 rooftop structures. The revised language removes  18 that reference and states the correct reference  19 code section would be Section 1515 High-Velocity  20 Hurricane Zones - Performance Requirements.  21 Section 1515.1 General, states; all roofing --  22 all roof assemblies, roof coverings and roof  23 systems shall have product approval, and shall  24 meet the following minimum requirements.  25 So these are the two most substantive changes</p>	<p style="text-align: right;">Page 43</p> <p>1 report date and something to say that these were  2 the changes that were made and you can find them  3 at such-and-such a place. I think that's  4 something we really need to think about  5 incorporating.</p> <p>6 MR. JABOUIN: Yeah, thank you, Ms. Shaw.  7 Mr. Luker did provide me with a document that  8 highlighted the changes and I apologize to the  9 committee for spending time looking elsewhere in  10 the report. That's a very good idea. I should  11 have black-lined it so that way you could have  12 focused in right on the areas that you needed to.</p> <p>13 Thank you, Ms. Shaw.  14 MR. MAYERSOHN: Dr. Lynch-Walsh.  15 DR. LYNCH-WALSH: Yeah, I'm still looking at  16 the changes, and then there was a change  17 supposedly on 13, but I agree with Phyllis,  18 because I'm not sure that that sounds like we're  19 going to get forwarded that or going to be -- is  20 that document going to be forwarded to us then so  21 that we can --</p> <p>22 MR. JABOUIN: We could, subsequent to the  23 meeting. I do have the documents that Mr. Luker  24 provided to me, so I can forward it to you.  25 DR. LYNCH-WALSH: Yeah, that would be great.</p>
<p style="text-align: right;">Page 42</p> <p>1 to management's response, but as you can see,  2 they are quite nuanced and detailed and they are  3 similar to the other edits that were just not  4 incorporated into the final revised version,  5 which was a version control issue on my firm's  6 part and no -- no issues or subsequent revisions  7 by the Building Department or Internal Audit. It  8 was simply a mistake on our behalf.</p> <p>9 MR. MAYERSOHN: Ms. Shaw?  10 MS. SHAW: I don't have an issue with the  11 changes that were made. My issue is, I spent  12 quite a bit of time reading through, comparing  13 this report to what was presented, and it was  14 just ridiculous because, as he's saying, what --  15 the changes are really not important but then all  16 the time I spent, and I'm pretty sure the other  17 audit committee members did the same thing.  18 Number one, I think this report and the date  19 should have been updated to reflect that there  20 were some changes, whether minute or not, so when  21 we are reading through -- and there should have  22 been at least a cover letter or something to say  23 that these are the changes that took place versus  24 what was presented to us. I think just for our  25 time, just for a process alone, at least the</p>	<p style="text-align: right;">Page 44</p> <p>1 Because, yeah, my expectation would have been  2 that in between the two versions and the multiple  3 meetings, that if there were changes, just as  4 Phyllis said, you put together a table or letter  5 or something so that we can pinpoint exactly what  6 changed and look for that.</p> <p>7 Like I said, I gave up trying to figure out  8 what had changed and I figured I'd find out  9 today. But it would have been very handy.  10 Because I still have to go back and re-read what  11 I just heard to look for the changes again.</p> <p>12 MR. MAYERSOHN: Any other comments?  13 (No response.)  14 MR. MAYERSOHN: Are you going to go through  15 the page 13 and 54 --  16 MS. FERTIG: Mr. Mayersohn?  17 MR. MAYERSOHN: Yes.  18 MS. FERTIG: The audio, at least for me, is  19 not coming through. I'm missing huge portions of  20 this. Is there something that they can do to --  21 I don't know if anybody else on the phone is also  22 having this problem.</p> <p>23 MR. MAYERSOHN: Well, I would suggest --  24 MR. DE MEO: Yeah, I am.  25 MR. JABOUIN: I'm sorry. Mr. De Meo, can you</p>

<p style="text-align: right;">Page 45</p> <p>1 describe the nature of your problem? Because we 2 have BECON here.</p> <p>3 MR. DE MEO: It breaks up. We're catching 4 parts of -- particularly those on the phone, I 5 think.</p> <p>6 MR. MAYERSOHN: No, the issue here is that, 7 and I'll ask the audit committee members or 8 anybody else speaking, that they speak into the 9 mike as opposed to standing away from it. That's 10 probably more in line.</p> <p>11 DR. LYNCH-WALSH: This thing is practically 12 in my mouth.</p> <p>13 MR. MAYERSOHN: No, you've got to like 14 stick your mask in front of it.</p> <p>15 So, Mr. Luker?</p> <p>16 MR. LUKER: The change on page 13, as Joris 17 mentioned, was just a deletion of first bullet in 18 management's response. That portion of 19 management's response was related to part of the 20 observation that was subsequently updated in that 21 September 14th version, and so it was no longer 22 applicable, but it was incorrectly left in the 23 document that we produced as final. So it's just 24 a removal of that first bullet from the prior 25 version to the current version. So there's no</p>	<p style="text-align: right;">Page 47</p> <p>1 MR. LUKER: If I may, the header on the 2 September 8th report that was presented to the 3 audit committee on the 14th says draft issued 4 July 20, 2020. That is the old version. The 5 updated version in your hands now should say 6 September 8 in the header. So those are the two 7 documents that we are comparing at this point.</p> <p>8 DR. LYNCH-WALSH: Okay. Because I'm not 9 seeing it in the August 4th, so I've been getting 10 repeatedly confused here. Because the August 4th 11 version that I have doesn't have that statement. 12 So if we were given a draft at the -- you're 13 saying at the last meeting?</p> <p>14 MR. LUKER: At the September 14th meeting you 15 received a September 8 dated report.</p> <p>16 DR. LYNCH-WALSH: Right.</p> <p>17 MR. LUKER: And that report included various 18 updates, including updates to management's 19 response, and that document's header notes draft 20 issue July 2020.</p> <p>21 The document that was just issued by Mr. 22 Jabouin for this meeting is dated September 8 23 revised, has a header date of September 8 and 24 incorporates the edits that we're discussing 25 today.</p>
<p style="text-align: right;">Page 46</p> <p>1 real explanation of new wording for page 13.</p> <p>2 MR. MAYERSOHN: And the other page?</p> <p>3 MR. LUKER: One second. Let me get there. 4 So this is on page 54, Appendix B, an additional 5 supplement to management's response. In the 6 prior version of the document the second sentence 7 in the paragraph started with, given that the 8 analysis was prompted by Facilities, that -- that 9 statement has been revised to where that second 10 sentence no longer states that -- that -- that 11 comment. It just goes straight into, however, we 12 need to clarify a couple points, and so on. So 13 it's just a removal of that one portion of the 14 response.</p> <p>15 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>16 DR. LYNCH-WALSH: We're comparing which two 17 versions; the September 8th to now?</p> <p>18 MR. JABOUIN: Dr. Lynch-Walsh, I don't know 19 if you're able to go online to the documents --</p> <p>20 DR. LYNCH-WALSH: I am online. My question 21 is which version -- just to clarify, because the 22 prior version I had was August 4th, then we have 23 September 8th. And so which version was the 24 line, "given that this was generated by capital 25 programs"? What version was that in?</p>	<p style="text-align: right;">Page 48</p> <p>1 DR. LYNCH-WALSH: Okay. So I guess I may not 2 have used that draft version at all and that's 3 why I'm not seeing the stuff you're mentioning. 4 Okay. Because I would have been pulling from the 5 August version. August 4th version is the one I 6 was basing my comments on.</p> <p>7 Okay. Thank you for clearing that up.</p> <p>8 MS. FERTIG: Mr. Mayersohn, when it's 9 appropriate I have a couple of comments. Mary 10 Fertig.</p> <p>11 MR. MAYERSOHN: Sure, Ms. Fertig. Go ahead.</p> <p>12 MS. FERTIG: Okay. Mine are on -- on another 13 matter and I'm just going to read this real 14 quickly so that we can get through it.</p> <p>15 The previous two times this item came before 16 the audit committee I expressed a concern that 17 some of the high-profile roofing projects in 18 predominantly black schools were taking longer 19 than some of the other projects on the list of 20 the audited schools. Wanting to ensure equitable 21 delivery of the roofing projects in the bond I 22 requested the data for all 80 schools and I thank 23 RSM and Mr. Jabouin for getting that for me. 24 I've gotten it, received it since the last 25 meeting. The data received shows that 59 schools</p>

<p style="text-align: right;">Page 49</p> <p>1 had their roofing projects approved, 16 were  2 outstanding and five had not been started. I  3 looked at the 75 schools that were approved and  4 outstanding.</p> <p>5 For schools that were approved, the number of  6 days required for approval for predominantly  7 black schools was over 9 percent greater than the  8 average for all schools. The days in the process  9 for predominantly black schools was 9 to 10  10 percent longer as measured in days than the  11 average number of days for all schools.</p> <p>12 This could be misleading because then I think  13 we need to look at the individual schools, which  14 I'm going to do in a minute. Additionally, there  15 are more -- there were more rounds of approval,  16 in other words, instead of being like a 2.2, a  17 2.5, it was 2.8.</p> <p>18 But this is not just a case of all the  19 schools being the same. Some of these schools  20 were on the roofing list for 2013-14. This  21 includes Stranahan, which took 140 days to  22 approve, nearly 60 days more than the average  23 number of days, not included in the audit because  24 the process had not even begun, which is just  25 unbelievable with Northeast High School which was</p>	<p style="text-align: right;">Page 51</p> <p>1 would say that if one vendor has it so correct  2 that they can walk in and get one round of  3 approval, then I believe the district should be  4 using that as a model of how you do it, or  5 something. But that was -- I actually called Mr.  6 Jabouin and I said, I'm astounded. I asked you  7 for the status for one thing but I'm seeing  8 something else totally in front of me. And I  9 would request that the score by rounds of  10 approval be included to the board for their  11 review.</p> <p>12 Thank you, Mr. Mayersohn.</p> <p>13 MR. MAYERSOHN: You're welcome. All right.  14 Any other comments on that?  15 (No response.)</p> <p>16 MR. MAYERSOHN: So, Ms. Fertig, are you  17 making a motion that we include --</p> <p>18 MS. FERTIG: Well, I would make a motion that  19 we transmit this with -- with --</p> <p>20 MR. MAYERSOHN: Your comments?</p> <p>21 MS. FERTIG: -- a request. I know you've had  22 others over time, Bob, so I'm just going to add,  23 I really feel that it's important to ensure that  24 we are having equitable delivery of projects.  25 And I would ask that, you know, this is just</p>
<p style="text-align: right;">Page 50</p> <p>1 deemed an emergency in 2013.</p> <p>2 These two schools, along with Blanche Ely,  3 served as the poster children for this bond. One  4 Blanche Ely project took 171 days to approve.  5 The average number of days on approved projects  6 is 82 point whatever. And, so, you know, it's  7 nearly 90 days longer than the average, 60 days  8 longer than the non-predominantly black schools.  9 While we cannot conclude with the status that  10 there are inequities, I feel it's incumbent upon  11 us to ensure that the bond is being delivered in  12 a fair and equitable manner by auditing different  13 aspects of the SMART Bond in terms of diversity.  14 I would like to see this recommendation moved  15 forward to the board.</p> <p>16 Additionally, when I received this  17 information, and I hope all of you received it, I  18 would ask you to sort it by the rounds of  19 approval. Of 29 projects receiving approval on  20 the first round, 28 of them were projects  21 assigned to Atlas Apex. Of the 9 projects  22 requiring two rounds for approval five were  23 assigned to Atlas Apex. So in other words, the  24 38 projects, only doing one and two rounds, only  25 four of them were another vendor. And I just</p>	<p style="text-align: right;">Page 52</p> <p>1 one aspect of the bond, so it's not like a total  2 picture of the bond. So as RSM is doing audits,  3 if they're able to incorporate a diversity factor  4 so that we can assure that we are treating all  5 schools the same. I have to tell you, I was  6 really stunned to see that these schools that  7 have been on the list for so long took so much  8 longer to approve, one. And, two, that Northeast  9 wasn't even in this thing and Northeast was what  10 all the pictures were of when the bond was sold.</p> <p>11 So I just feel like we have to ensure equity  12 and the best way to do that is to incorporate a  13 diversity statement and to that extent I'm making  14 that motion.</p> <p>15 And I'm making the suggestion, or I can put  16 it as part of the motion, that the Excel  17 spreadsheet sort of projects in order of rounds  18 of approval be incorporated for the board to see.</p> <p>19 MR. MAYERSOHN: Ms. Shaw?</p> <p>20 MS. SHAW: I know there's a motion in there  21 somewhere, I just don't know where it started.</p> <p>22 DR. LYNCH-WALSH: There's two.</p> <p>23 MS. FERTIG: Okay. I move to recommended to  24 the board that the SMART Bond be reviewed in  25 terms of equity to ensure that -- to ensure that</p>

<p style="text-align: right;">Page 53</p> <p>1 all schools are receiving equitable delivery of</p> <p>2 the SMART Bond project. And that the audit be</p> <p>3 transmitted with an Excel run of the project</p> <p>4 rounds of approval -- and sorted by rounds of</p> <p>5 approval. Does that make sense?</p> <p>6 Joris, you can come in and clean that up if</p> <p>7 you want.</p> <p>8 MR. MAYERSOHN: Ms. Shaw?</p> <p>9 MS. SHAW: Yes, if she turns them around and</p> <p>10 makes the transmittal first along with the</p> <p>11 additional information I'll second it.</p> <p>12 MS. FERTIG: Make the what first?</p> <p>13 MS. SHAW: The transmittal first and then all</p> <p>14 of the additional information that you would like</p> <p>15 to have.</p> <p>16 MS. FERTIG: Okay. I'm sorry, Phyllis.</p> <p>17 You're good at this and I'm on the phone, so</p> <p>18 whatever suggestions you have, please.</p> <p>19 MR. MAYERSOHN: Okay.</p> <p>20 MR. JABOUIN: To the committee, that is the</p> <p>21 email that Mr. Luker sent to me that I forwarded</p> <p>22 to the committee.</p> <p>23 There is an additional one that I provided to</p> <p>24 Ms. Fertig that has more information. Ms.</p> <p>25 Fertig, that only went to you, but I can send</p>	<p style="text-align: right;">Page 55</p> <p>1 manage. The transmission of the report with the</p> <p>2 attachments under a separate motion?</p> <p>3 MR. MAYERSOHN: Sure. We can do that.</p> <p>4 MS. FERTIG: That's great.</p> <p>5 MR. MAYERSOHN: So before -- before we</p> <p>6 transmit or whatever, is there any other further</p> <p>7 questions on these changes? Because I've got a</p> <p>8 couple that I just want to clarify with Mr.</p> <p>9 Luker.</p> <p>10 MR. LUKER: David Luker, I do have one.</p> <p>11 The reproduction of that listing, would you</p> <p>12 like that in ascending or descending order of the</p> <p>13 number of rounds of review?</p> <p>14 MS. FERTIG: I would like to see it in</p> <p>15 smallest to largest.</p> <p>16 MR. LUKER: Thank you.</p> <p>17 MS. FERTIG: And I would just say that, just</p> <p>18 for the purposes of discussion, I went off of the</p> <p>19 2019 20-day report to get the data to run the</p> <p>20 diversity issue. And, you know, I don't think</p> <p>21 you can take a look at any one thing and make a</p> <p>22 conclusion for the whole. But I think that it's</p> <p>23 something we should be mindful of as a district.</p> <p>24 So it's simply a matter of including that</p> <p>25 data, our demographic data, in your analysis to</p>
<p style="text-align: right;">Page 54</p> <p>1 that to the committee. There was some additional</p> <p>2 additions of columns that you wanted on the</p> <p>3 contractor, but I can -- I can include that</p> <p>4 document.</p> <p>5 MS. FERTIG: Yes. Yes. If you would do</p> <p>6 that. Anything they haven't received, that I</p> <p>7 received, I feel they should have so that we're</p> <p>8 all operating with the same information and also</p> <p>9 to the board with the same information.</p> <p>10 MR. MAYERSOHN: Dr. Lynch-Walsh, did you have</p> <p>11 your hand up?</p> <p>12 DR. LYNCH-WALSH: Well, hold on, we're trying</p> <p>13 to get a motion going, so --</p> <p>14 MR. MAYERSOHN: Well, it sounds like all</p> <p>15 she's asking is that the information that was</p> <p>16 sent to us with the additional information that</p> <p>17 was sent to Ms. Fertig, separately, be included</p> <p>18 in our transmittal with an explanation of -- that</p> <p>19 the district take -- or the school board look</p> <p>20 into or take into account some of the equitable</p> <p>21 ways that SMART Bond money is being utilized.</p> <p>22 DR. LYNCH-WALSH: Right, to ensure equitable</p> <p>23 delivery of SMART Bond projects.</p> <p>24 MR. JABOUIN: Can I, please, ask the</p> <p>25 committee to split that? It's a little easier to</p>	<p style="text-align: right;">Page 56</p> <p>1 ensure that all students are -- you know, all</p> <p>2 projects are being treated the same.</p> <p>3 MR. JABOUIN: So, Ms. Fertig, so Mr. Luker</p> <p>4 will update that document and re-sort it and that</p> <p>5 will be the document that's attached to the</p> <p>6 report that's being transmitted to the board.</p> <p>7 I just want to make sure that the language on</p> <p>8 the second part is clear, though, now that we've</p> <p>9 got the transmission with the additional</p> <p>10 information. Can I please have that again?</p> <p>11 MS. FERTIG: The transmission by the rounds</p> <p>12 of approval?</p> <p>13 MR. JABOUIN: Yes, I have that part, but what</p> <p>14 is the diversity piece of it?</p> <p>15 MS. FERTIG: I would just suggest to the</p> <p>16 board, if they're analyzing other aspects of the</p> <p>17 delivery of the bond, of the SMART Bond, that we</p> <p>18 analyze and make sure, analyze the demographic</p> <p>19 portion and make sure that we have equitable</p> <p>20 delivery of the bond.</p> <p>21 MR. JABOUIN: I understand that now. I</p> <p>22 understand that now. Thank you.</p> <p>23 MR. MAYERSOHN: Okay. So are there any other</p> <p>24 questions? Because I have a couple for Mr.</p> <p>25 Luker.</p>

<p style="text-align: right;">Page 57</p> <p>1 Yes, Dr. Lynch-Walsh.</p> <p>2 DR. LYNCH-WALSH: I don't know if I'm trying</p> <p>3 to amend it, when we say "equitable delivery",</p> <p>4 prioritization comes to mind. Because that's</p> <p>5 been one of the issues is how the projects have</p> <p>6 been prioritized. And we're about to see all of</p> <p>7 these schedules re-baselined again and</p> <p>8 re-prioritized, probably, in December.</p> <p>9 So if we're looking at equitable delivery in</p> <p>10 terms of a definition, it's the prioritization in</p> <p>11 terms of timing, as well as the budget and what</p> <p>12 gets --</p> <p>13 MS. FERTIG: I'm using -- Nathalie, is that</p> <p>14 you?</p> <p>15 DR. LYNCH-WALSH: Yeah, that's me. Sorry.</p> <p>16 Nathalie Lynch-Walsh.</p> <p>17 MS. FERTIG: Okay. I was using the words</p> <p>18 equitable delivery to try to cover the entire</p> <p>19 thing. Because I'm looking at roofing projects</p> <p>20 and I don't think there's any explanation for why</p> <p>21 you should be able to find the demographic factor</p> <p>22 that shows that some of the schools that were on</p> <p>23 the list for the longest took longer to have</p> <p>24 rounds of approval by, you know, sometimes twice</p> <p>25 as much as these others, and I don't -- and the</p>	<p style="text-align: right;">Page 59</p> <p>1 schools that may have been -- you know, gotten</p> <p>2 their projects completed, and it could be in my</p> <p>3 bond issue, where these schools are still</p> <p>4 waiting.</p> <p>5 DR. LYNCH-WALSH: Right. No. Absolutely.</p> <p>6 MS. FERTIG: And I'm also really concerned,</p> <p>7 like Forest took 411 days and the average is 82.</p> <p>8 I mean, I don't understand that. And I looked at</p> <p>9 Dillard was outstanding as of the date of the</p> <p>10 report, and just -- I'm not understanding why</p> <p>11 it's taking so long and why something is not</p> <p>12 being done to ensure that those schools are</p> <p>13 receiving it in a more timely manner. I just</p> <p>14 want to make sure that there is some other cause</p> <p>15 other than the traditional inequitable delivery</p> <p>16 of services.</p> <p>17 DR. LYNCH-WALSH: Lack of intense schedule</p> <p>18 management, but that's a whole other</p> <p>19 conversation.</p> <p>20 MS. FERTIG: Pardon?</p> <p>21 DR. LYNCH-WALSH: Lack of intense schedule</p> <p>22 management for the big three schools. They were</p> <p>23 not shown the same prioritization as, say, you</p> <p>24 know, putting up the MSD building.</p> <p>25 So they were not made -- they were not</p>
<p style="text-align: right;">Page 58</p> <p>1 overall is not that astounding. I mean, it's 10</p> <p>2 percent, but why would there be any? Why would</p> <p>3 you even be able to see that? So if that were to</p> <p>4 extend to other portions of the bond I would have</p> <p>5 concerns. And I think -- I'm using equity</p> <p>6 instead of prioritization because certainly those</p> <p>7 three projects, Blanche Ely, Stranahan and</p> <p>8 Northeast were prioritized as top priority, but I</p> <p>9 don't think prioritization is the question here.</p> <p>10 Once they -- once they start, how long is it</p> <p>11 taking to get them done?</p> <p>12 DR. LYNCH-WALSH: Well, I only bring that up</p> <p>13 because we may be seeing things re-prioritized.</p> <p>14 But I can take that up separately with either</p> <p>15 board members or at the Facilities Task Force.</p> <p>16 So I'm fine with equitable delivery.</p> <p>17 MR. MAYERSOHN: I think to Ms. Fertig's -- I</p> <p>18 think to Ms. Fertig's point, is that three</p> <p>19 schools were, I'll call it the poster child of</p> <p>20 getting approval for the bond from the general</p> <p>21 public, and now it's been six years later or</p> <p>22 whatever the amount of time is, and they still</p> <p>23 haven't been completed when there are other</p> <p>24 schools, not to say that, you know, one is more</p> <p>25 or less important than the other, but other</p>	<p style="text-align: right;">Page 60</p> <p>1 scrutinized in terms of what was happening at</p> <p>2 their schools.</p> <p>3 There is a fairly simple explanation. If you</p> <p>4 wanted to get the big three schools done as</p> <p>5 Year-1 schools, wanting costs extra. So they --</p> <p>6 they were not intensely scrutinized and managed.</p> <p>7 There's no other explanation for the past six</p> <p>8 years why they still sit there other than they</p> <p>9 were not -- they were a priority to get people to</p> <p>10 vote for the bond, but not an actual priority.</p> <p>11 And, yes, they were more complicated than</p> <p>12 other schools, but then you hammer out those</p> <p>13 complications. There's no excuse for where they</p> <p>14 sit today. And even the cafeteria at Stranahan</p> <p>15 and having to fight to get a cafeteria enlarged,</p> <p>16 there's no excuse for any of it.</p> <p>17 MS. FERTIG: Well -- and I want to just go on</p> <p>18 and say, if I were to take it away from those,</p> <p>19 that's why I made it an overall thing, you know,</p> <p>20 I first noticed this with some of the schools</p> <p>21 like Forest and Dillard, as I mentioned, but</p> <p>22 there are others that took an excessive amount of</p> <p>23 time and well above the average and I just want</p> <p>24 to make sure that there is some other explanation</p> <p>25 for that.</p>

<p style="text-align: right;">Page 61</p> <p>1 MR. MAYERSOHN: Right. Your points are duly 2 and definitely noted. 3 MS. FERTIG: Thank you. 4 MR. MAYERSOHN: So, Ms. Shaw, did you have 5 anything to add? 6 MS. SHAW: I think that all of the points 7 that were made, that's part of the reasons, I 8 believe -- because equitable delivery 9 automatically applied, like these three schools 10 were part of the first schools. You know, 11 Northeast is my school so, you know, and I 12 remember calling Mr. Runcie several times when we 13 were flooded, but my point is, I think the 14 prioritization needs to be included as part of 15 this equitable delivery. Because, if the 16 priority has changed, which has happened, so we 17 were at X days six years ago, maybe three years 18 in the priority somehow changed. We need to go 19 back to that original priority and continue. The 20 equitable delivery automatically should be 21 included, but the prioritization should also be 22 part of -- should be part of it as well. 23 I don't want to move away from the mere fact 24 that these schools were included, initially, they 25 were the priority at that point, now, all of a</p>	<p style="text-align: right;">Page 63</p> <p>1 future and it may be that when you look at the 2 overall issues we don't notice trends, but, if we 3 do, we need to fix them. 4 MR. MAYERSOHN: Right. 5 MS. FERTIG: I'm just suggesting that be 6 another component of future audits on the SMART 7 Bond. 8 MR. MAYERSOHN: No, your points are very well 9 appreciated and they're -- like I said, they're 10 right on point. So are there any other -- 11 MS. FERTIG: Thank you. I'm sorry it took so 12 long. 13 MR. MAYERSOHN: That's all right. Not a 14 problem. 15 Is there any other discussion on this? 16 Because I've got, like I said, a couple of 17 questions for Mr. Luker. 18 (No response.) 19 MR. MAYERSOHN: All right. So, Mr. Luker, 20 how are you? 21 MR. LUKER: Doing well, sir. 22 MR. MAYERSOHN: So the questions I have, 23 regarding the changes that were made between the 24 roofing process analysis report to the audit 25 committee on August 13th to the one that was</p>
<p style="text-align: right;">Page 62</p> <p>1 sudden, we just want to say, well, it's only fair 2 equity, why they need to be done. It's fair, 3 because they were the reason we all started the 4 vote, you know, for the SMART Bond. And so we 5 need to make sure that that is included as part 6 of this. 7 MR. MAYERSOHN: Well, I -- and, again, I 8 certainly understand where we're going. Just 9 maybe as a point -- once we pass this motion and 10 bring it forward, maybe we can get some sort of 11 update just to at least let us know without 12 getting -- 13 Because, again, this was not part of the 14 scope of the audit; am I correct? So it's kind 15 of -- it's not that it's not appreciated and not 16 that it's not, you know, an important piece, but 17 I just want to, again, kind of bring us back to 18 where we're at to make sure that we can get a 19 follow-up, because this brings something new and 20 different to the table. And whether or not the 21 board or we want to make a -- you know, maybe a 22 suggestion to audit, and I believe the SMART Bond 23 is going to be audited anyway, or as it continues 24 to be, you know, it just accentuates -- 25 MS. FERTIG: So, Bob, my suggestion is in the</p>	<p style="text-align: right;">Page 64</p> <p>1 presented on September 30th, were the words 2 bribery and favoritism removed? 3 MR. LUKER: Yes, sir, they were. 4 MR. MAYERSOHN: Okay. So can you state that 5 there was no finding -- because they were 6 removed, that there was no finding that bribery 7 and favoritism occurred? 8 MR. LUKER: Yes, sir, I can state that. 9 MR. MAYERSOHN: Okay. And was there any 10 evidence of bribery or favoritism? 11 MR. LUKER: No, sir. 12 MR. MAYERSOHN: Okay. And can you -- and 13 there's no -- can you assure that bribery and 14 favoritism cannot occur in the future? 15 MR. LUKER: I cannot assure that. 16 MR. MAYERSOHN: Okay. Okay. Those are my 17 questions. 18 All right. So we have a motion to transmit 19 with the additional motion that we have? 20 DR. LYNCH-WALSH: So moved. 21 MS. SHAW: It was moved and seconded already. 22 MR. MAYERSOHN: Moved by Dr. Lynch-Walsh, 23 seconded by Ms. Shaw. 24 So we have -- we have the motion that we're 25 bringing forward as well with the transmittal.</p>



<p style="text-align: right;">Page 65</p> <p>1 MR. JABOUIN: Yes, it will be with a new 2 document that Mr. Luker will send me that the 3 committee hasn't seen yet. Well, they've seen a 4 lot of it, it's just going to be re-sorted. 5 MR. MAYERSOHN: Okay. 6 MR. JABOUIN: That's the first motion. 7 MR. MAYERSOHN: All right. So is there any 8 -- any further discussion on the motion? 9 (No response.) 10 MR. MAYERSOHN: Seeing none, hearing none, 11 all those in favor signify by saying aye. 12 COMMITTEE MEMBERS: Aye. 13 MR. MAYERSON: All right. Ms. Dahl, did you 14 say aye? 15 MS. DAHL: Yes, I did. 16 MR. MAYERSOHN: Okay. All right. So the 17 motion passes. 18 The second -- the second -- we have two 19 motions; right? 20 MR. JABOUIN: Yeah, the second motion and the 21 wording that I have is, analyze other aspects 22 from a diversity standpoint on the equitable 23 delivery and prioritization -- now I need a 24 little help of what. Prioritization of 25 construction related to the SMART Bond; is that</p>	<p style="text-align: right;">Page 67</p> <p>1 DR. LYNCH-WALSH: Equitable prioritization of 2 delivery. 3 MS. SHAW: And delivery. 4 DR. LYNCH-WALSH: And delivery. 5 MR. JABOUIN: All right. The wording is, 6 analyze other aspects from a diversity standpoint 7 of equitable prioritization and delivery of SMART 8 Bond projects. 9 MS. SHAW: Yes. 10 MR. JABOUIN: Thank you. 11 DR. LYNCH-WALSH: And we're analyzing other 12 aspects of? 13 MS. SHAW: The SMART Bond program for 14 diversity. 15 MR. MAYERSOHN: Okay. So we have that. Is 16 it all clear? 17 All right. Is there any more discussion on 18 the motion? 19 (No response.) 20 MR. MAYERSOHN: Seeing none, all those in 21 favor signify by saying aye. 22 COMMITTEE MEMBERS: Aye. 23 MR. MAYERSOHN: Just on the phone, if you can 24 just announce your name or maybe -- I have a 25 better idea. Let's do a roll call because</p>
<p style="text-align: right;">Page 66</p> <p>1 reasonable with the committee? 2 DR. LYNCH-WALSH: Equitable delivery. 3 MS. SHAW: Prioritization and equitable 4 delivery of projects. 5 MR. GAUCI: Of SMART Bond projects. 6 MR. JABOUIN: Okay. 7 DR. LYNCH-WALSH: Can you start over, please? 8 MR. JABOUIN: Analyze other aspects from a 9 diversity standpoint for equitable delivery of 10 SMART Bond projects. 11 DR. LYNCH-WALSH: I think you said 12 prioritization and equitable delivery. 13 MS. SHAW: Yes. 14 MR. JABOUIN: I thought prioritization was 15 taken out. 16 MR. MAYERSOHN: Well, it's Ms. Fertig's 17 motion, but she turned it over to Ms. Shaw. 18 DR. LYNCH-WALSH: Do you want equitable 19 before prioritization or after? So would it be 20 equitable prioritization and delivery? 21 MS. SHAW: Prioritization, equity and 22 delivery. 23 MS. FERTIG: Equitable prioritization and 24 delivery. 25 MS. SHAW: It doesn't matter.</p>	<p style="text-align: right;">Page 68</p> <p>1 otherwise it sounds everybody altogether. 2 So, Ms. Dahl? 3 MS. DAHL: Yes. 4 MR. MAYERSOHN: Ms. Fertig? 5 MS. FERTIG: Yes. 6 MR. MAYERSOHN: Ms. Disch? 7 MS. DISCH: Yes. 8 MR. MAYERSOHN: Mr. De Meo? 9 MR. DE MEO: Yes. 10 MR. MAYERSOHN: Okay. It passes unanimously. 11 Thank you, gentlemen. 12 Are you still -- oh, Mr. Luker is still here 13 for Number 12. 14 MR. JABOUIN: He is, for Number 1. 15 MR. MAYERSOHN: Number 12. 16 MR. JABOUIN: I do think those guests -- if 17 nobody is leaving, I'm just determining if we 18 need to wipe down the seats. I'm just checking 19 to see if we have additional that people are 20 here. So we have Luker, Meloni, Langam, Coker 21 and Francis may also be needed for this one. If 22 we could please check? 23 So I do need a moment for the people to clean 24 up the seats. 25 DR. LYNCH-WALSH: Gargle some bleach.</p>

1 MR. JABOUIN: I think I can start  
2 introduction while the other people are not here  
3 to keep it kind of moving.

4 MR. MAYERSOHN: Sure.

5 MR. JABOUIN: So with respect to Agenda Item  
6 Number 12, so similar to what we did for the  
7 owner's representative, we did request that RSM  
8 review the RFP and the agreement for the -- for  
9 the project manager, Atkins. And so they  
10 prepared the document that is included in this  
11 agenda item.

12 They did identify certain areas for -- they  
13 did have some observations. Their letter does  
14 say that, if you look into the third dot as well  
15 as the last dot of that, they did review the  
16 additions to the updated language and they  
17 confirmed that all the considerations were  
18 addressed.

19 So the considerations that they have here,  
20 RSM and Mr. Luker will comment to that to  
21 indicate that they were addressed.

22 Mr. Luker?

23 MR. LUKER: Thanks, Joris. Our review of the  
24 CPCM, RFP and Scope of Services was, as Joris  
25 mentioned, similar to that which was performed

1 Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Yes. And because the two,  
3 this one flowed from the prior, I did not have --  
4 don't have as many questions as I would have  
5 normally. And as far as the Task Force, we knew  
6 that you had provided feedback and Shelley had  
7 incorporated it, so we were less concerned.

8 But the issue that remains a concern and we  
9 have been trying to get a clear answer at the  
10 Task Force, and I just want to direct everyone  
11 here because you didn't have any feedback on it,  
12 is Section 6.5, the Performance Evaluation.

13 As far as the PMOR goes, this was a section  
14 that was put together to sort of hold the program  
15 managers more accountable. Over the years we've  
16 complained, on the Task Force at least, about not  
17 having any way to hold the program managers  
18 accountable from a financial standpoint for not  
19 performing.

20 So the performance evaluation has two  
21 components. One is, during the development of  
22 the PMOR we discovered that staff has this  
23 evaluation tool, it's a rubric, it's subjective,  
24 it's like a -- it's a rubric with a rating scale  
25 that was developed and was to be refined so that

1 for the PMOR solicitation. The commentary and  
2 feedback we provided for the PMOR solicitation  
3 was incorporated into this document, these  
4 documents, where applicable for the CPCM. So our  
5 comments were not as extensive as those provided  
6 for the PMOR solicitation.

7 Our comments focus on highlighting the use of  
8 e-Builder as the district's system of record for  
9 the program as well as some opportunities for  
10 improvement to this solicitation and the scope of  
11 services with respect to the current status of  
12 the project as well as refinement of some of the  
13 pricing and fee structure components, as well as  
14 a couple of small errors, including some footing  
15 calculations of the total points and some other  
16 small typographical issues.

17 As Joris mentioned, the district responded to  
18 each of our comments and incorporated each of our  
19 comments into the final documents that were  
20 produced for the solicitation.

21 MR. MAYERSOHN: Does that conclude your  
22 report?

23 MR. LUKER: Yes, sir, it does.

24 MR. MAYERSOHN: All right. Are there any  
25 comments; questions?

1 they could use that and go over the results with  
2 the PMOR and, in this case, the CPCM. So that  
3 was one component.

4 The other component is tied to objective  
5 metrics, and those objective metrics in the case  
6 of the CPCM are in 6.7. So those objective  
7 metrics are to be reported on a monthly basis and  
8 then on a quarterly basis used to determine any  
9 discounts to the performance based fees.

10 I know that during the PMOR development there  
11 were concerns about how that would work and it  
12 seemed to be hashed out. But the problem is  
13 that, when the district went into negotiations  
14 with the PMOR, it was not, in fact, hashed out  
15 and it remained -- when the contract was signed  
16 on July 21st, what ended up being used as a basis  
17 for weighing the objective metrics were those  
18 subjective criteria on the rubric.

19 I'm not sure how that happened. That  
20 happened when my involvement and after my  
21 involvement ended. But, basically, the RFQ was  
22 not followed in terms of the determining the  
23 performance based fees, and we have been trying  
24 to get staff to clarify what's going on and how  
25 that's going to work. So we just had actually --

<p style="text-align: right;">Page 73</p> <p>1 the QSEC meeting for the CPCM was yesterday, and</p> <p>2 so I'm concerned once again that -- my concern</p> <p>3 isn't necessarily that the proposer might be</p> <p>4 confused, it's just making sure that this is</p> <p>5 going to flow through and that this RFP will be</p> <p>6 followed, because you have to quantify how each</p> <p>7 of these things is being measured. Both sides</p> <p>8 have to agree to what is being measured, how it's</p> <p>9 going to be measured, and then once you figure</p> <p>10 that out, how much weight you're going to assign</p> <p>11 to each thing you're measuring.</p> <p>12 That has been a point of confusion, it seems,</p> <p>13 for over three months on the PMOR side.</p> <p>14 So, I guess, if I have a question in there, I</p> <p>15 don't know, because this kind of goes outside the</p> <p>16 scope of this, but -- because it would have -- it</p> <p>17 would have been written -- or did you have</p> <p>18 concerns about how it was written because the</p> <p>19 verbiage is essentially the same?</p> <p>20 MR. LUKER: Correct.</p> <p>21 DR. LYNCH-WALSH: The objective metrics are</p> <p>22 different because it's a different type of</p> <p>23 program manager, this is cost and program</p> <p>24 control, however, the related deliverables, I</p> <p>25 think what they're referring to in terms of what</p>	<p style="text-align: right;">Page 75</p> <p>1 have assumed or deferred to management in that</p> <p>2 regard for them to identify which of the Section</p> <p>3 6.7 items they would convert into quantitative</p> <p>4 metrics for the evaluations of the vendors.</p> <p>5 So I don't know if that exactly answered your</p> <p>6 questions, but that --</p> <p>7 DR. LYNCH-WALSH: Well, yes and no. Because</p> <p>8 the thing is, yes, it is more specific in the</p> <p>9 PMOR RFQ, and, certainly, those could be changed</p> <p>10 or revised but -- as long as everybody's starting</p> <p>11 there, because this is part of the contract. And</p> <p>12 this would, in fact, become part of the contract,</p> <p>13 as well.</p> <p>14 So there should be sort of a bridge where you</p> <p>15 start with what's in this case of the PMOR, I</p> <p>16 think it's 6.7.9, you start with those objective</p> <p>17 metrics, which are supposed to be construction</p> <p>18 related KPIs, and then you have to first figure</p> <p>19 out how you measure those.</p> <p>20 So what most closely resembles that section,</p> <p>21 and, to me, this seemed to have been potentially</p> <p>22 an omission, unless there was some discussion to</p> <p>23 throw it all in there, but in H, that is the</p> <p>24 performance evaluation where they're going to do,</p> <p>25 the CPCM would do a monthly executive summary of</p>
<p style="text-align: right;">Page 74</p> <p>1 would be used are the ones, if you go to 6.5.2,</p> <p>2 that references 6.5.1, which then takes you back</p> <p>3 to 6.7, but doesn't specify in 6.7 which ones are</p> <p>4 being used as the objective metrics for</p> <p>5 performance based fees.</p> <p>6 So, for instance, in the PMOR, the</p> <p>7 performance evaluation of program and project</p> <p>8 level monthly was what was being used. In this</p> <p>9 one it just says 6.7, but doesn't specify, for</p> <p>10 example, H.</p> <p>11 And I hate to put you on the spot, but the</p> <p>12 problem is, that because it references 6.7 as a</p> <p>13 whole, in theory, there could be some confusion</p> <p>14 as to whether they're using H or everything in</p> <p>15 6.7.</p> <p>16 MR. LUKER: Understood. David Luker.</p> <p>17 It is my understanding that the objective</p> <p>18 metrics to be utilized to evaluate both the CPCM</p> <p>19 and the PMOR, while perhaps more specifically</p> <p>20 identified in the PMOR solicitation, are really a</p> <p>21 determination of metrics that management would</p> <p>22 identify as a part of their process.</p> <p>23 I did not -- RSM did not provide any specific</p> <p>24 metrics quantitatively for this solicitation to</p> <p>25 be included that we might recommend and would</p>	<p style="text-align: right;">Page 76</p> <p>1 the program performance at a project level and a</p> <p>2 program level.</p> <p>3 So this is the section that most closely</p> <p>4 resembles that. I guess this is less now a</p> <p>5 question for you and one for Frank, who is in</p> <p>6 charge of the department, as to what his</p> <p>7 understanding is in terms of going into</p> <p>8 negotiations and knowing also the performance</p> <p>9 evaluation and getting everybody on the same</p> <p>10 page, is it going to be all of 6.7 or just 6.7H.</p> <p>11 MR. GIRARDI: Frank Girardi, Executive</p> <p>12 Director of Capital Programs.</p> <p>13 Right now, with regards to both the PMOR and</p> <p>14 the CPCM we're working on finalizing the PMOR.</p> <p>15 We want to get that finalized before we go into</p> <p>16 negotiations with the CPCM. And we are looking</p> <p>17 at all of 6.7 and H to evaluate that and come up</p> <p>18 with how we're going to evaluate the CPCM vendor.</p> <p>19 We are reviewing that right now. We have</p> <p>20 meetings today and tomorrow to review this.</p> <p>21 DR. LYNCH-WALSH: That doesn't quite answer</p> <p>22 my question.</p> <p>23 So on the PMOR side it's clearly 6.7.9.</p> <p>24 MR. GIRARDI: Correct.</p> <p>25 DR. LYNCH-WALSH: On this side - and,</p>

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1 obviously, both program managers do not and are  
2 not responsible -- do not perform the same  
3 functions and are not responsible for providing  
4 the same information.

5 MR. GIRARDI: Right. Uh-huh.

6 DR. LYNCH-WALSH: So what's listed here under  
7 the CPCM, as far as their monthly executive  
8 summary, is what they would be reporting in terms  
9 of the performance evaluation of the program.  
10 And you're saying, potentially, all of these  
11 other things in here could be used.

12 Was this intentional or is this an oversight,  
13 is one of my questions.

14 Because, to me, this looks like it was an  
15 oversight and the intent should have -- should  
16 have been H; or was that deliberate; or do you  
17 not know?

18 MR. GIRARDI: I would take that over to  
19 Shelley. She has that answer.

20 DR. LYNCH-WALSH: Of course.

21 MS. MELONI: Shelley Meloni, Director of  
22 Pre-Construction, Office of Capital Programs.

23 Dr. Lynch-Walsh, I do believe that it is most  
24 likely an oversight in identifying specifically  
25 the metrics. However, as I read through 6.7,

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1 there are some objective criteria that can be  
2 used to -- as part of the performance based fee  
3 and can be used to establish some metrics by  
4 which we can, you know, provide.

5 DR. LYNCH-WALSH: Well, that makes sense.  
6 Right, so that makes sense, that you could add  
7 some in.

8 MS. MELONI: Yes.

9 DR. LYNCH-WALSH: But because when I first  
10 realized it was referencing all of 6.7, that  
11 seemed to have quite a few objective metrics.  
12 It's just that because we've been waiting for  
13 more than three months to see what's being done  
14 on the PMOR side, I'm getting -- I'm a little  
15 concerned.

16 So at what point then, because the PMOR has  
17 been here for three months, so -- and when does  
18 this go into negotiations in terms of the  
19 timeline.

20 MS. MELONI: I have to defer to Ms. Francis.

21 MS. FRANCIS: Good afternoon. Shari Francis,  
22 Manager for Construction Sourcing, Procurement &  
23 Warehouse Services.

24 The idea is to have the negotiations December  
25 3rd and 4th. That's the current schedule.

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1 DR. LYNCH-WALSH: Okay. Thank you.

2 Oh, and not to suck up time, but, thank you  
3 for having the team incorporated into yesterday's  
4 meeting, because they were able to use Teams to  
5 patch in the non-QSEC members and that worked  
6 pretty well. They could see us, we could see  
7 them, they could hear us, we could hear them once  
8 we got moving. And that was them taking the  
9 initiative to do that to make life easier for  
10 everybody and I appreciated it as a member. So  
11 thank you.

12 I know we have a lot of other things, but  
13 that was my main concern, because this has been  
14 going on so long, is on that front. And I think  
15 that answers my questions there. So thank you.

16 MR. MAYERSOHN: Mr. Barnes.

17 MR. BARNES: Thank you, Mr. Chair. I guess  
18 part of my concern with these discussions that we  
19 have, as I look at the documents before me here,  
20 and I heard Dr. Walsh continually refer to 6.7  
21 and I try to follow along with what's before me,  
22 but I don't see that. So, am I wrong?

23 MR. MAYERSOHN: No.

24 MR. BARNES: So we are discussing items that  
25 Mr. Luker started off with this document and in

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1 some kind of way we got to 6.7. I don't have a  
2 problem with it, but I'm just saying, if we're  
3 going to discuss items in this meeting,  
4 everything should be before us in advance. If I  
5 don't have the documentation before me or know  
6 what's being discussed or the dialogue between a  
7 committee member and a person who is presenting,  
8 then, maybe it's just me, but I just had to  
9 express that.

10 DR. LYNCH-WALSH: Oh, you know, I apologize.  
11 I actually thought you guys did have this  
12 document since this was a letter from RSM  
13 regarding the document. I was just checking and  
14 I realized it wasn't attached. I thought it was.

15 MR. MAYERSOHN: So, I guess, Mr. Jabouin, in  
16 the future, if we can have, I guess, in this  
17 thing the whole document that --

18 MR. JABOUIN: I mean, I provided the  
19 documents that I had. It's hard to anticipate  
20 the related documents. I will try to capture as  
21 much as I can.

22 MR. MAYERSOHN: I'm just saying in the future  
23 because, again, there may be --

24 MR. JABOUIN: I understand.

25 MR. MAYERSOHN: And to Mr. Barnes' point and

<p style="text-align: right;">Page 81</p> <p>1 to Dr. Walsh's, we're not saying that that's not 2 an important piece that needs to be looked at 3 and, you know, Mr. Luker, obviously, looked and 4 reviewed the whole document, but there's 5 discussions on parts that we're kind of all lost. 6 And I agree with you, that, like I said, in the 7 future, and I understand sometimes in 8 anticipation you can't anticipate, but it would 9 be greatly appreciated. Or at least if Mr. 10 Luker, you know, could follow up with and just 11 say, here's the whole, here's the 85 million 12 pages, you know, it would be appreciated. 13 Yes, Dr. Walsh. 14 DR. LYNCH-WALSH: Okay. Hold on. I don't 15 know if it's the pandemic or just my personality 16 where I like to get real, but RSM is referring to 17 the same document I'm referring to in their 18 letter. So it is foreseeable that we would have 19 wanted to have this document or needed it to be 20 able to follow along. And, like I said, I 21 apologize, I thought that it was part of the 22 backup until I just looked online. 23 MR. MAYERSOHN: No, nobody is questioning the 24 line of questioning, it's just that we don't 25 have -- while you're talking about something,</p>	<p style="text-align: right;">Page 83</p> <p>1 COMMITTEE MEMBERS: Aye. 2 MR. MAYERSOHN: Anybody opposed? 3 (No response.) 4 MR. MAYERSOHN: Okay. Just so I can go 5 through the roll call on the phone. 6 Mr. De Meo? 7 MR. DE MEO: Aye. 8 MR. MAYERSOHN: Ms. Fertig? 9 MS. FERTIG: Aye. 10 MR. MAYERSOHN: Ms. Disch? 11 MS. DISCH: Aye. 12 MR. MAYERSOHN: Ms. Dahl? 13 MS. DAHL: Aye. 14 MR. MAYERSOHN: All right. All right. We've 15 got it. 16 Number 13, CAFR. 17 MR. JABOUIN: So the persons that are needed 18 for Item Number 13 are -- 19 MR. MAYERSOHN: Thank you, gentlemen, by the 20 way, and ladies. 21 MR. JABOUIN: -- in addition to the people in 22 the room are Ms. Motiwala, Mr. Cataneda, Ms. 23 Davis and Ms. Pilar are the additional people. 24 MR. MAYERSOHN: We have Ms. Marte, what else 25 do we need?</p>
<p style="text-align: right;">Page 82</p> <p>1 it's like a foreign language to us because we 2 don't have it if font of us. 3 DR. LYNCH-WALSH: No, no, I get it. I'm just 4 saying to Mr. Jabouin, it is being referenced 5 many times in this RSM letter. So anybody 6 reading the RSM letter would have been sitting 7 here going, what are these sections that he's 8 referring to and where is this document? I had 9 it, of course, from -- between the Facilities 10 Task Force and QSEC I had the document, I just 11 didn't realize no one else did. Anyway -- all 12 right. 13 MR. MAYERSOHN: All right. So do we have any 14 further questions? 15 Anybody from the phone? 16 (No response.) 17 MR. MAYERSOHN: None? All right. So we have 18 a motion to transmit? 19 MS. SHAW: So moved. 20 MR. MAYERSOHN: Moved by Ms. Shaw. 21 Do I have a second? 22 MS. POU: Second. 23 MR. MAYERSOHN: Second by Ms. Pou. How are 24 you over there? 25 All those in favor signify by saying aye.</p>	<p style="text-align: right;">Page 84</p> <p>1 MR. JABOUIN: I can -- as the area -- as the 2 area is being cleaned and for the participants to 3 come in I can start the introduction of this 4 item. 5 MR. MAYERSOHN: Yeah, go ahead. 6 MR. JABOUIN: So this agenda item is the 7 Comprehensive Annual Financial Report, the CAFR. 8 I wanted to mention that, from my 9 observations, I wanted to note to the committee, 10 if you read the CAFR, it is an excellent document 11 and it represents the good work of the finance 12 office to be able to complete it under some of 13 the circumstances that they were under. 14 Preceding the CAFR, itself, is a memorandum 15 to the audit committee from Director of 16 Accounting &amp; Financial Reporting. And then Ms. 17 Marte, who is here now, can also make some 18 communications as well as Ms. Motiwala. 19 There is an exhibit document that can -- we 20 can immediately follow to this, the next agenda 21 item, which is Item Number 14, where Mr. 22 Castaneda and Ms. Davis can potentially comment 23 on. 24 So I'm hoping to start this section by asking 25 Ms. Marte and/or Ms. Motiwala to talk about the</p>

<p style="text-align: right;">Page 85</p> <p>1 memorandum and then lead to Mr. Castaneda to talk 2 about the fieldwork that was done for their 3 opinion. 4 Ms. Marte, would you like to make some 5 comment on that. 6 MRS. MARTE: Through the Chair? I'm going 7 to, obviously, turn it over to my Director of 8 Financial Reporting, who is the person 9 responsible for preparing this report. 10 I do want to take a moment. Erum is in the 11 background of much that happens here at the 12 school district. And for those of you in the 13 business who prepare this type of report, it's a 14 lot of hours. And the pandemic exacerbated the 15 challenge of getting this report done. 16 So in a normal year her team works a full 17 six-day week for several months, 12 hours a day. 18 We have these cards that let you in the building 19 on Saturday, Erum's is the most exercised in the 20 entire district. And with the pandemic and the 21 challenges related to the pandemic it was even 22 more hours. 23 So I -- I -- on behalf of the district and 24 the Superintendent owe her and her staff a great 25 debt of gratitude. In addition to that, she had</p>	<p style="text-align: right;">Page 87</p> <p>1 MRS. MARTE: Right into the microphone, Erum. 2 MS. MOTIWALA: Can you hear me now? 3 So I was just thanking my staff and Mrs. 4 Marte for everything and their support. 5 So today we have the CAFR for the fiscal year 6 ended June 30th, 2020 that's before you. We also 7 provided a memorandum to summarize some of the 8 highlights that are presented in the CAFR. I 9 hope you all get a chance to read through that. 10 I don't want to bore you with reading word for 11 word. 12 If there are any questions that I could 13 answer or I could turn it over to our auditors -- 14 and I would like to really thank them as well. 15 It was really tough getting through the audit 16 this year and yearend and everything because, as 17 you know, the pandemic. It was challenging, but 18 I know the auditors were very patient with us, 19 too, and we made it work somehow. And I really 20 appreciate them and their hard work, as well. 21 So are there any questions for me or -- 22 MR. MAYERSOHN: Ms. Shaw? 23 MS. SHAW: No, I don't have any questions but 24 as one of those who worked for one of those 25 organizations --</p>
<p style="text-align: right;">Page 86</p> <p>1 four senior leadership vacancies during the year. 2 It is very difficult in government to attract 3 CPAs. We don't historically pay really well 4 compared to what you make in the private 5 industry. But her team is very loyal. Vivian 6 has been with the district quite a while. 7 Vivian's been promoted recently by Erum into a 8 leadership role and has hit the ground running. 9 So I appreciate all she does as well. 10 And, with that, Mr. Chair, I'll turn it over 11 to Erum and our CPA firm to present the report. 12 MR. MAYERSOHN: Thank you. 13 You're up. 14 MS. MOTIWALA: Good afternoon. Erum 15 Motiwala, through the Chair. 16 Thank you Mrs. Marte and I would like to 17 thank you for your leadership and support. 18 Without you, we couldn't do it. 19 But, definitely, I agree that, you know, 20 whatever we have accomplished thus far is because 21 of my team and one of them is here, Vivian, so I 22 would like to acknowledge her. 23 MS. DISCH: Mr. Chair, this is Hagen Disch. 24 I don't hear anything. 25 MR. DE MEO: I don't either.</p>	<p style="text-align: right;">Page 88</p> <p>1 MR. MAYERSOHN: Ms. Shaw, into the 2 microphone. 3 MS. SHAW: As one of those who works for one 4 of those organizations that don't pay very well, 5 I do have to compliment the district for -- this 6 is a very well put together CAFR. And I went 7 through it with the intent thinking I was going 8 to find something, especially in light of COVID 9 and everything that's been going on, and I really 10 have to compliment. Fabulous job. Wonderfully 11 put together and great job. Keep it up, guys. 12 MS. MOTIWALA: Thank you. 13 MS. DISCH: Mr. Mayersohn, I have a question 14 -- I have a comment I'd like to say. Hagen 15 Disch. 16 MR. MAYERSOHN: Sure. Go ahead. 17 MS. DISCH: I would also like to reiterate 18 that this document, for the second time I'm 19 reviewing it is very well put together. I would 20 also like to say that it is the second time I've 21 heard that it takes 12 hours a day for months on 22 end, even last year with a full team. And I do 23 think that it's important to not be 24 overstretching people who put such an important 25 document together year over year. And</p>

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1 understanding COVID and it sounds like four  
2 absences led to it being worse this year, but it  
3 does sound like it is always an awful effort, and  
4 I work in this field and I'm very passionate on  
5 that not being the case. Reporting doesn't  
6 always have to be this nightmare that some places  
7 it becomes. And I would like to see if there is  
8 any potential to increase the budget for head  
9 count. Because it becomes painful and that is  
10 when you lose very good people because industry  
11 does pay more. So I would just like to make that  
12 comment made.

13 MR. MAYERSOHN: Okay. Yes, Ms. Pou.

14 MS. POU: I don't have any questions, but I  
15 do have a comment. I'd like to congratulate Ms.  
16 Marte and her staff for what I consider an  
17 outstanding report. Taking into account the  
18 difficulties of COVID-19 and taking into account  
19 the complexity of the district's finances,  
20 it's -- it's very well put together, echoing what  
21 everybody else said. And I congratulate you and  
22 Erum.

23 MS. MOTIWALA: Thank you.

24 MR. MAYERSOHN: Dr. Lynch-Walsh?

25 DR. LYNCH-WALSH: Yeah, I wanted to actually

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1 MS. DISCH: I agree with that sentiment.

2 MR. MAYERSOHN: Huh?

3 Does anybody else on the phone have any  
4 comments.

5 MS. DISCH: I, actually, Mr. Mayersohn, did  
6 have a couple of comments on the document,  
7 itself. Are we -- is this the time to ask those  
8 comments?

9 MR. MAYERSOHN: It sure is.

10 MS. DISCH: Okay. They're very quick and  
11 not -- it shouldn't take too long.

12 I did notice in last year's report we  
13 disclosed that we were trying to collect 14.5  
14 million from FEMA and I didn't see anything in  
15 the cash flows or any disclosure on whether we  
16 did or did not collect or we're still going for  
17 those for Hurricane Irma. Was that, in fact,  
18 collected?

19 MR. MAYERSOHN: Ms. Marte or Erum?

20 MRS. MARTE: Through the Chair, the majority  
21 of those dollars were collected.

22 MS. DISCH: Okay.

23 MRS. MARTE: There are still -- just to be  
24 perfectly clear, there are still some dollars  
25 outstanding, but significant collections have

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1 -- well, I had two thoughts going through the  
2 station and I wasn't sure which one I was leading  
3 with.

4 So I just want to echo what Hagen said about  
5 the budget, because, again, being a realist, I  
6 have seen many people who are not qualified being  
7 overpaid and I do not like seeing people that  
8 work so hard and are qualified being underpaid  
9 and that you can't attract staff, especially  
10 being a degreed accountant who worked in  
11 industry. Not that we were paid very well when  
12 we started. It was kind of criminal what you get  
13 paid when you start as a staff accountant.

14 However, the district has no problem paying  
15 competitively in other areas and this should be  
16 no exception. So I agree with increasing the  
17 budget for -- to do an industry study and look at  
18 increasing staff salaries in this area to make  
19 sure you guys don't have to work six, seven days  
20 a week, 12-hour days. I mean, it's not unusual  
21 in accounting, but -- but still, especially under  
22 these conditions.

23 So thank you for your dedication, but you  
24 shouldn't -- it shouldn't be this hard to pay  
25 people that are doing their jobs. Thank you.

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1 been made.

2 MS. DISCH: Okay. And then because it's such  
3 a -- I mean, 14.5 million isn't rounding, maybe  
4 we can make some disclosure to get credit around  
5 that, but --

6 Page 28, the P&L, other revenue is the number  
7 two line item in terms of dollars, and I just  
8 wonder if you would want to just aggregate that  
9 or disclose what's in the \$98 million. You have  
10 food sales of 11.6, interest of 28 or almost 29  
11 million, and then other is 98.7. It's just a  
12 very large number to have as an "other".

13 And then my last comment --

14 MR. MAYERSOHN: Let them -- let them -- is  
15 that just a comment or is there a response to  
16 that?

17 MS. DISCH: If you do know what is in the  
18 98.7 "other", that would be great, but I also  
19 would like maybe more disclosure or a footnote or  
20 even in the revenue -- in the revenue policy,  
21 like there was just nothing saying what would be  
22 in this "other" that would make it so large.

23 MS. MOTIWALA: So I do know for our general  
24 fund, other local revenue includes a lot of  
25 different line items, that's why we do not

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<p>1 separate them, such as the before and aftercare 2 activities, course fees, school fees, and indirect 3 costs and some miscellaneous type revenues 4 that are received. And for the other funds, those 5 are specific to those fund types. 6 MS. DISCH: Right. So the general fund is 7 74.3 million of the 98.7. 8 MS. MOTIWALA: Yes. 9 MS. DISCH: And I understand that these are 10 clearly put together in GASB and I work in the IT 11 world, but there are rules in my world that you 12 can't have an "other" be this large. 13 So, although it's many line items, I would 14 stress to maybe break out one or two of those 15 larger ones so that "other" isn't 74.3 million of 16 1.1 billion. That's my comment. 17 And then, lastly, on footnote 12 the interest 18 rate swaps, it says that we got out of them this 19 year. 20 MRS. MARTE: What page are you on? 21 MS. DISCH: At a cost of 36 million. My 22 question is, is that a cost? 23 MRS. MARTE: Can you give us a page 24 reference, please? 25 MR. MAYERSOHN: Ms. Disch, can you give us a</p>	<p>1 maybe -- maybe tweak the wording because it does 2 say the cost to terminate the two swaps is 36 3 million and that's not entirely factual. 4 And then I just would put in there which line 5 item that 36 million was flowed through on the 6 P&amp;L because I couldn't -- I didn't see it. 7 MRS. MARTE: Okay. Noted. 8 MS. DISCH: Okay. That's it. 9 Other than that, I thought it was an 10 excellent report, very well put together. 11 Thank you. 12 MR. MAYERSOHN: Anybody else on the phone? 13 (No response.) 14 MR. DE MEO: Yes, Mr. Chair? 15 MR. MAYERSOHN: Yes, Mr. De Meo. 16 MR. DE MEO: I have a couple comments and a 17 couple questions. 18 So, first, I'd like to commend the Chief 19 Financial Officer and the Director of Accounting 20 &amp; Financial Reporting. This is a very fine 21 report. I also think and I -- we don't have any 22 other reason to believe otherwise, but I think 23 MSL and Davis &amp; Company did a good job, too, and 24 we thank them. 25 A couple of questions. In the introductory</p>
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<p>1 page? 2 MS. DISCH: Yes, sorry. I'm scrolling there. 3 Item 12 is on page -- 12 is on page -- 4 MRS. MARTE: 66. 5 MS. DISCH: 66, yep. 6 MR. MAYERSOHN: Okay. 7 MS. DISCH: So last year's disclosure we say 8 we have a derivative swap liability of 34.1 9 million. It seems like that grew this year to 10 the cost that was disclosed of 36 million. 11 So my point is that it's not really a cost 12 determinant, if that's what you're removing from 13 your balance sheet. A cost, to me, would be you 14 had to pay a cancellation fee of 36 million, 15 which I don't believe the case. This does seem 16 just like an unlined into your P&amp;L. I wanted to 17 confirm that's the case because I didn't see it 18 on the P&amp;L. 19 MRS. MARTE: So we currently have no swaps 20 left to terminate in the district. They've all 21 been terminated. And you are correct, it did 22 cost us 36 million to terminate, that was the 23 total payment including the 34 million. 24 Does that answer your question? 25 MS. DISCH: It does. And then I would just</p>	<p>1 comments the auditors report is identified as 2 unmodified, unqualified, yet the report is not 3 attached to the CAFR. 4 If we plan to transmit this today, I think we 5 should have, even if it's a draft, a copy of the 6 auditor's report. 7 Is there a reason why that was omitted? 8 MR. JABOUIN: Mr. Castaneda, if you could 9 respond to that. 10 MR. CASTANEDA: Sure. It must have been an 11 oversight on our part. We can give you a draft 12 statement later today. I could email that out to 13 Joris, and it would be an unmodified opinion, as 14 you stated. 15 MR. DE MEO: Okay. I think that's important. 16 And then, secondly, mostly for our Chief 17 Financial Officer, the decline in sales tax 18 revenue, if that continues to occur due to the 19 pandemic, what are the plans to replace that 20 significant revenue category? 21 MRS. MARTE: Through the Chair, I'm gonna 22 need -- through the Chair, I need a little bit of 23 clarification. 24 Are you talking about the locally collected 25 sales tax of about \$700,000 or the overall</p>



<p style="text-align: right;">Page 97</p> <p>1 economy of the State of Florida?</p> <p>2 MR. DE MEO: The overall economy of Florida</p> <p>3 which allocates to the district. Do we have</p> <p>4 plans to replace the decline?</p> <p>5 MRS. MARTE: So, through the Chair,</p> <p>6 unfortunately, the way schools are funded in the</p> <p>7 State of Florida, we can't simply find another</p> <p>8 way to replace that money.</p> <p>9 So the state has the responsibility under the</p> <p>10 Florida Education Finance Program, which came</p> <p>11 into law in 1974, to provide a fair and equitable</p> <p>12 education to all children in the State of</p> <p>13 Florida. It's actually one of the few</p> <p>14 constitutional mandates the state legislature</p> <p>15 does have. So all talk from Tallahassee is that</p> <p>16 even though sales tax is down, it is recovering</p> <p>17 at a quicker rate than they initially expected</p> <p>18 with places like Disney open.</p> <p>19 The state legislature will meet in January</p> <p>20 and determine the school district budgets. All</p> <p>21 indications are that there will be some</p> <p>22 reduction, although, by their standard they will</p> <p>23 be considered manageable.</p> <p>24 The district has been very, very careful both</p> <p>25 last year and this year. You see an increase in</p>	<p style="text-align: right;">Page 99</p> <p>1 I hope that answers your question.</p> <p>2 MR. DE MEO: It does. Thank you. So, to</p> <p>3 summarize, we are not -- that is, the district is</p> <p>4 not considering any draconian or large changes in</p> <p>5 programs or reductions in expenses at this time;</p> <p>6 is that right?</p> <p>7 MRS. MARTE: So, Mr. De Meo, I don't know if</p> <p>8 you listened to the Town Hall that the</p> <p>9 Superintendent and I had last night, and I used</p> <p>10 the word draconian. That's kind of a funny</p> <p>11 coincidence.</p> <p>12 So for the second semester of this year the</p> <p>13 Commissioner of Education has indicated that</p> <p>14 families will be allowed to continue to use</p> <p>15 e-learning as the vehicle to educate their</p> <p>16 children if families choose to do so. The</p> <p>17 question that has not been answered by the state</p> <p>18 at this point, and Mr. Runcie, I believe, has a</p> <p>19 call with the commissioner right now, is how --</p> <p>20 how we will be funded for those students. So --</p> <p>21 and I apologize to the Chair, it's going to get a</p> <p>22 little bit into the weeds, but to answer the</p> <p>23 question I have to.</p> <p>24 So the FEFP formula funds children who learn</p> <p>25 in a brick and mortar environment differently</p>
<p style="text-align: right;">Page 98</p> <p>1 fund balance in the CAFR last year. When we</p> <p>2 closed our brick and mortar schools for three</p> <p>3 months I met with my staff, met with related</p> <p>4 directors and cabinet members and we started</p> <p>5 closing things down. So we saved money on fuel,</p> <p>6 we saved money on utilities. There was supplies</p> <p>7 and materials we didn't need to buy for our</p> <p>8 schools. All of those dollars were captured to</p> <p>9 insulate the district in the event, Mr. De Meo,</p> <p>10 the events that you -- that you foresee indeed</p> <p>11 happen.</p> <p>12 In addition to that, our Cares Act funding</p> <p>13 has been set aside for future reductions. So we</p> <p>14 have about \$40 million in Cares Act funding that</p> <p>15 we have not allocated or spent.</p> <p>16 Additionally, during this budget year we did</p> <p>17 not return to a bricks and mortar environment</p> <p>18 until October, so there were additional savings</p> <p>19 in transportation, savings in utilities, savings</p> <p>20 in trash collection, as well as we -- when we</p> <p>21 allocated out the equitable distribution of funds</p> <p>22 to the schools, we allocated out 75 percent of</p> <p>23 their normal allocation to squirrel away all of</p> <p>24 those dollars to insulate the district's future</p> <p>25 financial stability.</p>	<p style="text-align: right;">Page 100</p> <p>1 than they fund children who learn remotely. The</p> <p>2 difference in that per pupil funding is about</p> <p>3 \$2,300 per student per year.</p> <p>4 For the first half of the year, the first</p> <p>5 semester, Executive Order 06 from the Department</p> <p>6 of Education funded all the children learning at</p> <p>7 home as though they were in school.</p> <p>8 Additionally, the district just lost 8,500</p> <p>9 students, again, no different than any other</p> <p>10 district across the state with the exception of</p> <p>11 St. Johns County, who actually grew. Every other</p> <p>12 large district had tremendous FTE loss. Tampa,</p> <p>13 8,800; Miami-Dade, 6,000; Palm Beach, 5,500;</p> <p>14 Orange County, 9,000; massive losses across the</p> <p>15 state, and, quite frankly, across the country.</p> <p>16 Children are learning at home and in online</p> <p>17 environments across the nation.</p> <p>18 So in the executive order we got paid for</p> <p>19 those 8,500 students for the first half of the</p> <p>20 year. If the commissioner and the governor</p> <p>21 choose not to continue that funding, we would</p> <p>22 have significant -- potentially significant</p> <p>23 dollars lost and a midyear financial adjustment.</p> <p>24 Those dollars that I just spoke to you that are</p> <p>25 being squirreled away would be used to absorb</p>

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<p>1 that and we would have less money available for 2 next. So we would have a situation where in 3 order to balance our budget, which you all know 4 is statutorily required, we would have to make 5 some cuts to program and staffing, unfortunately. 6 All indications are that they are likely to 7 not make significant changes to our budget this 8 year, but we won't know. The commissioner has 9 indicated we will have some word shortly -- right 10 before Thanksgiving or early December. 11 But the finance staff is running scenarios of 12 how to manage it at different levels of budget 13 reduction. This year is definitely -- you know, 14 we think we've got enough money put away 15 depending on how big the cut is. If it's the 16 whole \$2,300 with 200,000 students, \$200 million, 17 we can't cover that. But if that's the case, 18 there's not another district in the state that 19 can either, so it wouldn't -- the likelihood that 20 that happens is very small. 21 MR. MAYERSOHN: Any more questions, Mr. De 22 Meo? 23 MR. DE MEO: I have one more comment. And, 24 thank you, that was a very good answer and very 25 helpful.</p>	<p>1 pessimistic as possible because it helps insulate 2 us. My job is to be ultraconservative and my 3 board has been informed. Quite frankly, that 4 can't happen. But if it were to happen, 5 obviously, the auditors would have us do a 6 subsequent footnote. 7 MR. MAYERSOHN: Mr. Barnes? 8 MR. BARNES: I guess a question on the 9 independent auditors, MSL and Shaun Davis &amp; 10 Associates, am I to assume that you all are the 11 ones to issue the unmodified position? I'm 12 trying to -- can someone explain to me what is 13 unmodified -- 14 MR. MAYERSOHN: Mr. Jabouin, do you want to 15 answer? 16 MR. JABOUIN: That's all right. I didn't 17 have the answer to that question. I just had my 18 own comment once he was done. I apologize. 19 MR. CASTENADA: I could speak to that. 20 MR. MAYERSOHN: Go ahead. 21 MR. CASTENADA: Yeah. The way the contract 22 is set up, MSL, we issue the audit reports over 23 this document, the financial statement document. 24 Unmodified meaning that the document is free and 25 clear of material misstatements, that we didn't</p>
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<p>1 On the MD&amp;A, the MD&amp;A was very helpful and I 2 might even suggest, even though it's -- you know, 3 people who prepare these financial statements, in 4 general, tend to want to be as precise as 5 possible in the MD&amp;A, but in this case I think 6 because of the extensive nature, 200 pages of 7 reports and numbers, and because of the -- the 8 subject matter, that is, the students, it 9 might -- we might even be a little more expansive 10 on the MD&amp;A so that people, if they just read 11 that part, they'd get a real good feel for the -- 12 for the financial condition and the activities of 13 the district. But it was very helpful and, 14 again, I commend all of you. Thank you. 15 MR. MAYERSOHN: All right. Mr. Gauci, then 16 Mr. Barnes. 17 MR. GAUCI: Yes, thank you. I just have a, 18 just a comment on the subsequent events footnote. 19 Depending on how close we get to that \$200 20 million disaster as is potential, although, 21 hopefully not probable, there's a potential for 22 adding something there to the subsequent events 23 footnote. 24 MRS. MARTE: Yeah, again, you know, it's my 25 responsibility as the CFO to always be as</p>	<p>1 modify anything of what was given us to audit, 2 that there was not any significant modifications 3 to the information provided to us. S. Davis &amp; 4 Associates, they do the single audit of the 5 Broward Schools, so they issued their reports 6 over internal controls and reporting and testing 7 and auditing major programs in the single audit. 8 MR. JABOUIN: Mr. Castaneda, just for the 9 record for our court reporter, could you just 10 give your full name? 11 MR. CASTENADA: Yes, Eddie Castaneda, MSL 12 Audit Manager. 13 MR. JABOUIN: Thank you. 14 MS. DAVIS: Tanya Davis, S. Davis &amp; 15 Associate, Auditing Partner. 16 And, as Eddie mentioned, we -- in the years 17 that this team does perform the single audit, we 18 will do that report, the compliance and internal 19 controls on the federal funding, and that is 20 presented to you in January, January 2021. We 21 are on target to meet that deadline. Now, every 22 third year the auditor general prepares that 23 report, but this is one of those years in which 24 this team performs that single audit and we will 25 be officially moving forward.</p>

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1 MR. MAYERSOHN: Thank you.  
 2 MR. JABOUIN: I just wanted to mention to the  
 3 committee that I did receive a draft opinion  
 4 letter from Mr. Castaneda and I just forwarded it  
 5 to the committee members just now, so you should  
 6 be able to get it shortly.  
 7 MR. MAYERSOHN: All right. Are there any  
 8 other questions on the CAFR?  
 9 (No response.)  
 10 MR. MAYERSOHN: I just want to reiterate,  
 11 thank you, Ms. Marte and to your staff for a --  
 12 again, another superb CAFR report. I've been on  
 13 this committee, I don't know how many years, but  
 14 I think the last -- the last couple of years that  
 15 you've been with the district, three years --  
 16 Huh?  
 17 MRS. MARTE: The three years I've been with  
 18 the district, with Ms. Motiwala's hard work, we  
 19 have had no issues with the audit and we've had  
 20 no accounting related findings in the management  
 21 letter.  
 22 MR. MAYERSOHN: Right. So thank you. And  
 23 thank you guys for all the work that you do.  
 24 Maybe we'll get you a raise.  
 25 MRS. MARTE: Can I just, for the record, I

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1 donor county, so --  
 2 MRS. MARTE: Do you want to go there?  
 3 MR. MAYERSOHN: Huh?  
 4 MRS. MARTE: Do you want to go there? I can  
 5 go on that subject for hours.  
 6 MR. MAYERSOHN: Right. I'm just saying is  
 7 that a lot of people don't understand that, is  
 8 that, you know, people go and say, well, look, we  
 9 pay so much in tax in Broward and going, we  
 10 should be able to fund schools the way they  
 11 should, you know, need to be, and going, that's  
 12 not the way it works. It goes up to the state  
 13 and they decide how much they want to come back.  
 14 MRS. MARTE: Well, if the formula was  
 15 exercised the way it was constituted in 1974, we  
 16 would not be a donor county. Millage  
 17 compression, which does exactly what you said,  
 18 reallocate property taxes to poorer property  
 19 districts, is, quite frankly, bastardization of  
 20 the formula that came in years later, that people  
 21 like -- actually, all the South Florida CFOs and  
 22 superintendents have fought for decades to no  
 23 avail. But I don't want to go there because I  
 24 get very upset.  
 25 MR. JABOUIN: Well, maybe that should be on

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1 think it started out with maybe getting more  
 2 help.  
 3 MR. MAYERSOHN: Would you like more help or  
 4 more dollars?  
 5 MRS. MARTE: She's going to tell you more  
 6 help.  
 7 MR. MAYERSOHN: I mean, look, if you all go  
 8 to the state and get more money, you know --  
 9 because I know, like I said, I mean, it's  
 10 affected a lot of --  
 11 MRS. MARTE: The good news is the leadership  
 12 positions are all filled now with people who are  
 13 really committed to the district. Her leadership  
 14 positions all require them to be CPAs. When I  
 15 was in Miami-Dade only the controller and the  
 16 assistant controller had to be CPAs. Here she's  
 17 got four -- is it four or five, Erum?  
 18 MS. MOTIWALA: No, I have three, besides me.  
 19 MRS. MARTE: Besides you.  
 20 MS. MOTIWALA: Yeah.  
 21 MRS. MARTE: So it's four total that require  
 22 CPAs. And that a good thing, but it's very hard  
 23 to keep four CPAs in a district this size.  
 24 MR. MAYERSOHN: And the other part to your  
 25 point about the state funding is that we are a

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1 this year's state legislative platform.  
 2 MRS. MARTE: It's on it every year --  
 3 MR. MAYERSOHN: But more emphasis.  
 4 MRS. MARTE: And as long as -- as long as the  
 5 votes reside in North Florida --  
 6 MR. MAYERSOHN: I know.  
 7 MRS. MARTE: -- you know --  
 8 MR. MAYERSOHN: I know.  
 9 MS. DISCH: This is Hagen Disch and I just do  
 10 want to make a comment, that if they have to work  
 11 this many hours to put an annual report together,  
 12 there very clearly is a head count issue. I  
 13 don't know how that gets rectified. And, yes,  
 14 they need to pay people more to keep them, but  
 15 they'll still have to work these hours and I  
 16 think the hours are inappropriate and it  
 17 shouldn't be the case. We shouldn't be burning  
 18 people out. That's all.  
 19 MS. FERTIG: In the past, this is Mary  
 20 Fertig, we've made a recommendation for the  
 21 auditor's office to have -- get -- receive more  
 22 staffing. So I think the only way to do it is,  
 23 if you want to initiate something is to make a  
 24 motion to increase their head count or their  
 25 salaries, whichever one.

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<p>1 MS. DISCH: I would like to make a motion to 2 increase the head count and the salaries as well. 3 Because currently it sounds like the salaries 4 aren't going to attract the CPAs that you're 5 required to have anyway. So I would like to make 6 a motion for both.</p> <p>7 MR. MAYERSOHN: Okay. So you're -- Ms. 8 Disch, your motion is, when we transmit the CAFR 9 is to also -- would you want a separate motion 10 for that?</p> <p>11 MR. JABOUIN: That would be better, to, 12 please, have --</p> <p>13 MR. MAYERSOHN: Okay. So we'll separate the 14 motion, but first --</p> <p>15 MS. DISCH: Okay. That's fine. The one 16 motion to increase head count and maybe the head 17 count would have to be specific CPA, and another 18 motion to increase the salaries allotted to all 19 of the head counts in that department.</p> <p>20 MS. SHAW: Can I make an amendment and second 21 it?</p> <p>22 MS. FERTIG: I'll second that. I'm not sure 23 I heard all of it.</p> <p>24 Hello?</p> <p>25 DR. LYNCH-WALSH: We're here. They're</p>	<p>1 All those in favor signify by saying aye?</p> <p>2 COMMITTEE MEMBERS: Aye.</p> <p>3 MR. MAYERSOHN: Those on the phone, Mr. De 4 Meo, I heard aye.</p> <p>5 Ms. Fertig?</p> <p>6 MS. FERTIG: Aye.</p> <p>7 MR. MAYERSOHN: Ms. Disch?</p> <p>8 MS. DISCH: Aye.</p> <p>9 MR. MAYERSON: Ms. Dahl?</p> <p>10 (No response.)</p> <p>11 MR. MAYERSOHN: Ms. Dahl is in cyberspace.</p> <p>12 DR. LYNCH-WALSH: Or she's muted. Rebecca?</p> <p>13 MR. JABOUIN: It still passes without her, 14 so --</p> <p>15 MR. MAYERSOHN: Okay. Well, it passes. So, 16 now, Ms. Disch had a motion that she wanted to 17 make?</p> <p>18 MR. JABOUIN: Prior to that, just something 19 to let the committee know, that the reporting 20 line for the finance function is different than 21 my function. I don't want to speak for her, but 22 Ms. Marte is appreciative of the committee's 23 request, but she would like to pursue this matter 24 separately. Ms. Marte?</p> <p>25 MRS. MARTE: I think you covered it. So I</p>
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<p>1 talking.</p> <p>2 MS. FERTIG: Okay.</p> <p>3 MR. MAYERSOHN: All right. So, I'm sorry, I 4 was talking to Mr. Jabouin.</p> <p>5 So do we have a motion to transmit the CAFR?</p> <p>6 MRS. MARTE: No.</p> <p>7 MS. SHAW: I so move it; if she'll withdraw 8 her motion.</p> <p>9 MR. MAYERSOHN: What motion?</p> <p>10 MS. SHAW: The one that you didn't hear.</p> <p>11 MR. MAYERSOHN: What was the motion she made? 12 I didn't -- I wasn't --</p> <p>13 DR. LYNCH-WALSH: Hagen was making a motion 14 but I don't think we all heard it. So if we want 15 to transmit the CAFR first --</p> <p>16 MR. MAYERSOHN: Transmit the CAFR, we can -- 17 we're going to do it separately anyway, but let's 18 transmit the CAFR and then we can go back to her 19 motion; if that's acceptable.</p> <p>20 MS. SHAW: Motion to transmit the CAFR in 21 full form including the letter.</p> <p>22 MS. FERTIG: Mary Fertig, second.</p> <p>23 MR. MAYERSOHN: Okay. So a motion by Ms. 24 Shaw second by Ms. Fertig, which includes the 25 opinion letter; correct?</p>	<p>1 work for the superintendent of schools, and as I 2 develop my budget for next year, I've got plans 3 to realign resources between the departments that 4 I supervise. Where I have staff that I have 5 vacancies that I can move over to cover the cost, 6 I'd much rather prefer to go through the normal 7 budget channel that all of my colleagues do and 8 that is the normal way. Although I am very, very 9 grateful for all of your concern for my staff, I 10 certainly share those concerns, and I think 11 they'll tell you they're glad to do it. But I 12 absolutely don't want to burn them out. I want 13 them here for the long-term. But if the 14 committee would allow me to pursue it and report 15 back next year, hopefully, with a different 16 event, I would be grateful.</p> <p>17 MS. DISCH: Okay. No motion.</p> <p>18 MR. MAYERSOHN: Dr. Walsh?</p> <p>19 DR. LYNCH-WALSH: Well, what month are we in 20 here, November, and the budget gets done in what 21 month of next year?</p> <p>22 MR. MAYERSOHN: April, May.</p> <p>23 MRS. MARTE: Budget -- budget discussions for 24 district budget start in January.</p> <p>25 DR. LYNCH-WALSH: But, I mean, it gets</p>

<p style="text-align: right;">Page 113</p> <p>1 finally approved and adopted, the budget would be 2 adopted when?</p> <p>3 MRS. MARTE: Well, the budget is adopted in 4 July, but nothing precludes me from realigning 5 resources now and using the budget amendment 6 format with the board to get resources realigned 7 within my department to make it happen before 8 then.</p> <p>9 MR. MAYERSOHN: And the state budget is 10 approved in May. So you'll find out where your 11 dollars are coming from.</p> <p>12 Ms. Shaw?</p> <p>13 MS. SHAW: And that was going to be my 14 recommendation, that you utilize the resources 15 she has and the opportunity, such as a budget 16 amendment prior to the end of the fiscal year in 17 order to -- which could include any kind of 18 studies that she needed to do in order to justify 19 versus us getting involved.</p> <p>20 MRS. MARTE: Thank you.</p> <p>21 MS. DISCH: I couldn't hear any of that.</p> <p>22 MR. MAYERSOHN: As much as we respect it, we 23 also support it. So thank you. Item 14.</p> <p>24 MR. JABOUIN: Mr. Castaneda, I was unsure if 25 we've already covered Item Number 14 or is there</p>	<p style="text-align: right;">Page 115</p> <p>1 of -- or is it the February meeting? The first 2 meeting of the year.</p> <p>3 MR. MAYERSOHN: January.</p> <p>4 MS. DAVIS: It's the January meeting.</p> <p>5 MR. CASTANEDA: January? That's when those 6 reports are issued and any results are 7 communicated to you.</p> <p>8 MR. MAYERSOHN: Does that answer your 9 question?</p> <p>10 MS. POU: Yes.</p> <p>11 MR. MAYERSOHN: Okay. All right. Seeing no 12 more questions, do I have a motion to transmit --</p> <p>13 MR. DE MEO: Mr. Chair, I do have a question.</p> <p>14 MR. MAYERSOHN: Okay. Mr. De Meo.</p> <p>15 MR. DE MEO: Two questions. First, I think 16 it is typically the audit committee's role to be 17 aware of the quality of the district's accounting 18 staff, so I'm going to ask the auditors, what do 19 you think of our accounting staff?</p> <p>20 MR. CASTANEDA: Thank you. I will just 21 reiterate what everyone has said throughout this 22 meeting on this topic, that the district's 23 financial reporting department are very strong, 24 they're very hard working. As the members of 25 committee know, they produce a very high-quality</p>
<p style="text-align: right;">Page 114</p> <p>1 anything with respect to the required 2 communications that you'd like to share with the 3 committee?</p> <p>4 MR. CASTANEDA: No, unless they had any 5 specific questions on these required 6 communications. I'd want to say that your audit 7 shareholder, Dan O'Keefe, he couldn't make it 8 here, he's high risk related to COVID and also he 9 couldn't call in due to the lines being filled, 10 however, I do have him here on speaker so he has 11 been listening in and we've been texting back and 12 forth if he wanted to say anything. So your 13 audit shareholder is present although not here.</p> <p>14 But unless the committee had specific 15 questions on the required communications I have 16 nothing further to add.</p> <p>17 MR. MAYERSOHN: Are there any questions?</p> <p>18 MS. POU: I do.</p> <p>19 MR. MAYERSOHN: Yes, Ms. Pou.</p> <p>20 MS. POU: I just want to know if we're going 21 to get a management letter and when? And, also, 22 when are we going to get the single audit? I 23 believe that's Ms. Davis.</p> <p>24 MR. CASTANEDA: Yes, those reports get 25 transmitted and finished in the January meeting</p>	<p style="text-align: right;">Page 116</p> <p>1 document. The sheer size and volume and 2 transactions that Broward Schools has, to get it 3 into this readable format is extensive. So they 4 are of quality if that is your -- and I can't 5 thank them enough for all their hard work in 6 getting us to this point. It is a quick 7 turnaround and we couldn't do it without them.</p> <p>8 MR. DE MEO: Great. Thank you. And I think 9 the minutes should reflect that that quality can 10 only be assured through proper staffing levels 11 and proper -- and ability of the education and 12 experience of those working in that department.</p> <p>13 The second question is, were there any 14 unusual or significant transactions? Although 15 your -- your communication doesn't indicate any, 16 were there any unusual or significant 17 transactions that you would like to bring to our 18 attention?</p> <p>19 MR. CASTANEDA: Not at the moment. However, 20 I will say again that, any findings or things 21 that we feel that would have to be brought up to 22 the committee's attention would be communicated 23 to you in January's meeting.</p> <p>24 MR. DE MEO: Okay. Thank you.</p> <p>25 Thank you, Mr. Chair.</p>

<p style="text-align: right;">Page 117</p> <p>1 MR. MAYERSOHN: Okay. So do we have a 2 motion, again, to transmit? 3 MS. SHAW: I thought we did that already. 4 But motion to transmit. 14? 5 MR. MAYERSOHN: 14. 6 MS. SHAW: Oh, 14, I'm sorry. 7 MR. MAYERSOHN: Ms. Shaw? 8 MS. SHAW: Yes, motion to transmit. 9 MR. MAYERSON: Do I have a second? 10 MS. POU: Second. 11 MR. MAYERSOHN: Who seconded? Ms. Pou 12 second. 13 All in favor signify by saying aye. 14 COMMITTEE MEMBERS: Aye. 15 MR. MAYERSOHN: On the phone. Mr. De Meo? 16 MR. DE MEO: Aye. 17 MR. MAYERSOHN: Ms. Fertig? 18 MS. FERTIG: Aye. 19 MR. MAYERSOHN: Ms. Dahl? 20 (No response.) 21 MR. MAYERSOHN: I think she's left us. 22 Ms. Disch? 23 MS. DISCH: Aye. 24 MR. MAYERSOHN: Okay. Motion to transmit. 25 BECON, bring them in.</p>	<p style="text-align: right;">Page 119</p> <p>1 MR. MAYERSOHN: Nope, they're coming in. 2 DR. LYNCH-WALSH: They just froze in their 3 places. 4 MR. MAYERSOHN: Is Ms. Koch coming? 5 Ms. Koch, you have your own chair. 6 MR. JABOUIN: Okay. So as the participants 7 for Agenda 15 walk in I wanted to introduce the 8 item. So Agenda Item 15 is the current update of 9 the assessment of the BECON, of the Broward 10 Educational Communication Network, BECON. 11 So this original assessment was presented to 12 the audit committee on May 10th of 2018 and then 13 I presented it to the board on June 12th of 2018. 14 And so the original assessment that was done had 15 13 observations. Around that timeframe the 16 Public Information Office, as it was known then 17 and now is renamed the Communications Office, 18 they have the ultimate responsibility for BECON 19 and so they immediately tried to work on some of 20 the observations, but some of the observations 21 were strategic in nature and the previous Chief 22 Information Officer stepped down, I would say a 23 few months after -- after the report. And some 24 of the observations were strategic and needed to 25 have that leadership there. And so Ms. Koch did</p>
<p style="text-align: right;">Page 118</p> <p>1 Thank you very much. 2 MS. MOTIWALA: Thank you. Thank you, 3 everyone. 4 MR. MAYERSOHN: See you guys in January. 5 Enjoy your Thanksgiving. 6 MS. DAVIS: Thank you. 7 MR. CASTANEDA: Thank you. 8 MS. SHAW: Separately. And from a safe 9 distance. 10 MR. MAYERSOHN: Just keeping in mind we have 11 a little bit over a half an hour to cover one, 12 two, three -- three, four, five items. 13 MS. FERTIG: Do we -- Bob, it's Mary Fertig, 14 and I obviously can't see, but do we have 15 somebody there for the BECON update? 16 MR. MAYERSOHN: They're coming in. 17 MS. FERTIG: Oh, because I was going to say 18 if we're really stressed for time I would say 19 that's one we can defer, but if they're there, 20 okay. 21 DR. LYNCH-WALSH: They're here, Mary, don't 22 do that to them. 23 MS. FERTIG: That's fine. I just was going 24 to say that if they weren't then we could defer 25 that.</p>	<p style="text-align: right;">Page 120</p> <p>1 not begin working for the district until November 2 of 2018. So going into the first follow-up, I 3 knew that there would be some observations that 4 were enclosed but I was working with Mr. Rick 5 Reynolds and I was aware that he had closed some 6 of them, so it was a good idea to begin that 7 work, where they had closed seven of those 13 8 observations. 9 And so the follow-up, which we put on the 10 plan for this year, was to review those last six 11 observations. And as you can see from page 2 of 12 the report they have closed out those 13 observations except for the job description one 14 that will close out in April, and I think Ms. 15 Koch will comment that she's reassessing that. 16 But this is another example just like we had 17 from finance of trying to deal with a lot of 18 adversity and trying to close out a variety of 19 different matters. And Mr. Reynolds and Ms. Koch 20 did also a fantastic job on that. I wanted to 21 mention that as I provide the -- Mr. Rob Broline, 22 the partner from Carr, Riggs &amp; Ingram to present 23 the follow-up assessment. 24 Mr. Broline? 25 MR. BROLINE: Thank you, Mr. Jabouin.</p>

<p style="text-align: right;">Page 121</p> <p>1           Actually, that was very well presented. I 2 think it is important to note that the focus was 3 to close the remaining items. And so as you read 4 on page 2, which is the executive summary that 5 Mr. Jabouin is referring to -- that is page 2; 6 right? Yeah. You have there in a snapshot where 7 we are. There is just the one item left. And 8 our typical practice is, you will not see the 9 items in this report that you saw last report 10 that were closed and were already addressed. So 11 what you see in this report are the items that 12 were closed between the last report and this 13 report, as well as what's still open, if that 14 makes sense. Okay. So that's what's in there in 15 terms of the details.</p> <p>16           If you go to the page where it talks about 17 our approach standard, it's basically a 18 three-phase approach, you know, we plan it out, 19 we exercise our procedures, and they're really 20 tailored to what's left to close each one of 21 those items. It's pretty straightforward. What 22 we always do is we find out what the status is, 23 find out what management has done, and we go in 24 and find appropriate evidence to determine that, 25 indeed, those items have been appropriately</p>	<p style="text-align: right;">Page 123</p> <p>1           MR. REYNOLDS: Oh, I'm sorry, Rick Reynolds, 2 Director of BECON. I'm sorry. Yes, and that is 3 correct.</p> <p>4           MR. BARNES: As I recall, in the initial 5 report that came to this committee, one of the 6 issues was outdated equipment and it certainly 7 has been enhanced now with COVID-19, the need for 8 the district. So if you needed -- your request 9 was 2.4 million, what are you going to do with 10 800 -- how does 830,000 become anywhere close to 11 meeting your needs? And am I reading that wrong?</p> <p>12           MR. MAYERSOHN: Ms. Marte, do you want to 13 comment?</p> <p>14           MRS. MARTE: Yeah, sure.</p> <p>15           So, Mr. Barnes, every department submits a 16 budget request, and the cabinet, under the 17 leadership of Mr. Runcie, has to prioritize those 18 requests. We have very limited dollars. And no 19 disrespect to BECON and the great work they do, 20 and I've got to tell you, under Mr. Reynolds' 21 leadership, budget management for BECON has 22 skyrocketed into the stellar sphere.</p> <p>23           We have to make hard decisions. And when -- 24 and it's the department's responsibility to ask 25 for what they need. And then we work through,</p>
<p style="text-align: right;">Page 122</p> <p>1           addressed, and then at that point we're able to 2 close them out. It doesn't mean -- I want to 3 point out, it doesn't mean there aren't ongoing 4 things that they can be doing that management is 5 working on, it just means relative to that 6 observation recommendation they have done what's 7 sufficient in order to close that item.</p> <p>8           And the ones that are especially true are the 9 operational type ones. Obviously those are going 10 to be ongoing things they're going to be doing.</p> <p>11           MR. MAYERSOHN: Does that conclude your 12 presentation?</p> <p>13           MR. BROLINE: Yes, I'd be happy to entertain 14 any questions that you might have.</p> <p>15           MR. MAYERSOHN: Are there any questions? 16 Yeah, Mr. Barnes.</p> <p>17           MR. BARNES: Under capital equipment, the 18 management comments, you submitted a capital 19 budget of 2.4 million for 2021 and they awarded 20 you 830,000. I'm trying to wrap my -- so you 21 needed 2.4 million but they gave you 830. I 22 mean, 830,000.</p> <p>23           MR. REYNOLDS: That's correct.</p> <p>24           MR. JABOUIN: Rick, if you could state your 25 name?</p>	<p style="text-align: right;">Page 124</p> <p>1           well, what can you manage with for now?</p> <p>2           If memory serves me correctly, and maybe I 3 shouldn't be going from memory, but I believe one 4 of the items included in that ask was something 5 that we could fund \$650,000 over three years? Am 6 I -- ah, there you go, I do remember correctly.</p> <p>7           MR. REYNOLDS: Excellent memory.</p> <p>8           MRS. MARTE: So we're not allocating the 9 funds up front. We're going to do it year over 10 year for part of his ask, and part of the things 11 he asked for, because I actually met with Mr. 12 Reynolds and Ms. Koch and myself on their budget 13 was something that could be deferred to next 14 year.</p> <p>15           So it's managing the priorities. We had a 16 lot of safety needs this year and we had 17 significant need for distance learning support in 18 the capital budget and those were the priority 19 for the dollars.</p> <p>20           MR. BARNES: Certainly, I understand. That's 21 not a problem.</p> <p>22           Now, as Ms. Marte said, you know, you don't 23 want to go on your memory when you get to be a 24 certain age, but I do recall that during that 25 first presentation there was some issues related</p>

<p style="text-align: right;">Page 125</p> <p>1 to persons working in the department that did not  2 have the needed skills to do the job as we here  3 -- as we are now and had to do a job description.  4 That is not a money thing.  5 So when I looked at the report I saw some  6 language on making the job description match your  7 future needs. Where are we on that? Because  8 that's not a money item.  9 MR. REYNOLDS: That's correct. And that is  10 the one remaining -- I'm sorry, again, Rick  11 Reynolds, Director of BECON. That is the one  12 remaining open item in this full review and that  13 is in process. And I would say that the issue  14 that was revealed was not that we have staff that  15 are not capable of doing the job, they're doing  16 it now. It's more accurate, I think, to say that  17 the job descriptions are old and they don't  18 reflect some of the work that is being done now.  19 So it's the paper that needs to be updated, not  20 the person so much.  21 MR. BARNES: Okay. My final question. I  22 also recall you talking about ways of maybe BECON  23 being able to generate some revenues by --  24 because we have our own system here, and by being  25 able to sell some of what we have to the general</p>	<p style="text-align: right;">Page 127</p> <p>1 seeing here there's a clerk specialist IV, which  2 I'm guessing is related to a secretarial  3 position, where, if you look at the educational  4 requirements, it may refer to something that  5 nobody can find, so if you go to hire a new  6 person, they'll never match the educational  7 requirements. So I'm glad to see that's being  8 updated. But it would be -- if, hopefully, the  9 district as a whole will start updating these  10 outdated job descriptions and there may be  11 financial impact to it once you start, actually,  12 creating job descriptions that match the  13 function.  14 But, anyway, the other thing is, since we  15 were talking at the beginning of the meeting and  16 we have BECON here now, about participation via  17 Teams, because right now people are limited to  18 four phone lines if they're not willing to come  19 in here, and this is probably the most people  20 I've been in a room with for a long time, but the  21 participation via Teams, the district was doing  22 that for board meetings and I imagine you guys  23 are more than capable of doing that because what  24 we're looking at here for the audit committee,  25 for instance staff, not having to come in,</p>
<p style="text-align: right;">Page 126</p> <p>1 -- where are we on that? That was mentioned, I  2 don't know if it was something that we requested  3 you pursue it, but we were talking about  4 generating money and maybe we could offer our  5 services to somebody else for a fee.  6 MR. REYNOLDS: So if it's services, that is  7 true and that is something that we continue to  8 pursue. One of the things that was mentioned was  9 renting our studio to outside parties, for  10 instance. That's something that's been off the  11 table the last few months because of the  12 pandemic. But we have not forsaken seeking out  13 those opportunities.  14 MR. BARNES: All right. Thank you, Mr.  15 Chair.  16 MR. MAYERSOHN: That's it. Any other  17 questions?  18 Dr. Lynch-Walsh.  19 DR. LYNCH-WALSH: Two. Just piggybacking on  20 the job description issue, because as it's  21 mentioned in here, that's a district-wide problem  22 where you have these archaic job descriptions  23 with educational requirements that don't exist  24 anymore, degrees that don't exist anymore. And,  25 specifically, I'm thinking of secretaries. I'm</p>	<p style="text-align: right;">Page 128</p> <p>1 physically, would be nice.  2 MR. MAYERSOHN: Let me just interject because  3 I spoke to them before.  4 DR. LYNCH-WALSH: Oh, did you?  5 MR. MAYERSOHN: I think what it is, it's  6 participating and having the general public see  7 it via Teams versus participating is the feedback  8 that we would establish in here. That's --  9 that's the challenge.  10 So, in other words, you've got four people on  11 the line, if you had 50 people wanting to chime  12 in at the same time, you would get a tremendous  13 amount of feedback and you couldn't hear one  14 versus the other.  15 DR. LYNCH-WALSH: Well, you mute people. So  16 I was in the QSEC meeting yesterday, they had a  17 camera on top of their Recordex and had speakers  18 positioned throughout the length of the table and  19 were able to have staff participate that way.  20 That would be a start, is that way we don't have  21 additional bodies. And they may be moot if we're  22 all going virtual anyway, but since we had them  23 here as far as that working --  24 MR. MAYERSOHN: Right. We'd have to set up a  25 different system than using what's here to</p>



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<p>1 establish that. The current system of having 2 people here through the speaker line could not be 3 established via Teams; if I'm understanding 4 correctly. Is that correct?</p> <p>5 MR. REYNOLDS: Yes, that is correct. And we 6 have -- just to comment, BECON has worked on a 7 number of varied solutions for various committees 8 and board meetings and other meetings and we have 9 made recent purchases that allow us to improve on 10 how some of those things are done. But every 11 meeting, because of the number of participants 12 and their location, is a unique situation to 13 resolve.</p> <p>14 DR. LYNCH-WALSH: Okay. Thank you. That's 15 all I have.</p> <p>16 MR. MAYERSOHN: Any other questions on the 17 phone?</p> <p>18 MS. DISCH: None from me.</p> <p>19 MR. MAYERSOHN: Huh? Ms. Disch?</p> <p>20 MS. DISCH: No.</p> <p>21 MR. MAYERSOHN: Okay. I just have two, I 22 guess, follow-up questions.</p> <p>23 On the previous audit there were concerns 24 about, I'll call it revenue chargebacks or 25 billbacks. So when BECON went out and did a</p>	<p>1 here's what we want to establish, to have job 2 descriptions. It doesn't mean that you're going 3 to go fulfill those jobs, but I just think, from 4 my own -- my own personal opinion, that's a long 5 time to fill out a job description when you guys 6 have been doing this for years, and years, and 7 years, and years, and know the qualifications 8 that somebody needs to have and what role and 9 function they're doing. So --</p> <p>10 MS. KOCH: I'll step in. Kathy Koch, Chief 11 Officer Communications. The job descriptions are 12 about half done at this point and each one of 13 them has been done pretty sensitively because 14 it's a combination of where the description 15 started, what the qualifications are, how the 16 technology might have changed, what needs to be 17 just moved slightly. And each one really has 18 been done with a very -- a fine look. So we are 19 about halfway done. You know, we're working to 20 get them done in a pretty concise manner from now 21 on.</p> <p>22 It has taken a while, but there are a lot of 23 things in addition to COVID-19, just technology 24 and what we know that is required to bring in new 25 job descriptions. We just want to make sure that</p>
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<p>1 school function, that they were actually 2 receiving some sort of transfer of funds or 3 revenue for that. Does that -- has that been 4 straightened out or is it still that you guys are 5 going out to a school function and, you know, 6 filming, editing or doing something and then not 7 receiving any compensation for it.</p> <p>8 MR. REYNOLDS: Again, Rick Reynolds, 9 Director. It's -- our current system is that we 10 do those things and do not charge the schools for 11 those. That is correct.</p> <p>12 MR. MAYERSOHN: So that's -- so that's 13 standard operation, that's so the school won't be 14 charged for use of services.</p> <p>15 MR. REYNOLDS: Right.</p> <p>16 MR. MAYERSOHN: All right.</p> <p>17 And then the other point, and I guess -- I 18 mean, understanding it's COVID, and I guess 19 sometimes we use it more as an answer to taking 20 more time, but the job descriptions, this is 21 initially August '19 or August 2019, it was set 22 to be done March '20 or March 2020, and now 23 you're asking to do it May 2021.</p> <p>24 So that's a long time, to me, in the sense 25 of -- even if you started from scratch and said,</p>	<p>1 we're getting it just right. But thank you for 2 acknowledging that, but we're far along in the 3 process.</p> <p>4 MR. MAYERSOHN: Well, I mean, I would hope 5 that you don't wait until May to have them done. 6 I would -- if you can get them done sooner, that 7 would be much better. And I think the reason why 8 is that, within the framework, as Ms. Marte said, 9 you know, any budget constraints or things that 10 could happen where, you know, you may have to 11 have requirements of somebody, you know, through 12 FCC, that has a specific license of how to handle 13 something would be able to do that as opposed to 14 an old job description that relates back to, you 15 know, something that's archaic as well as 16 somebody who might be in the line of retirement 17 and now having to replace them and not having the 18 job description to do that.</p> <p>19 MS. KOCH: Exactly. Thank you.</p> <p>20 MR. MAYERSOHN: So that's the only reason why 21 I point that out, at least to get some of them to 22 the board for approval is better than waiting for 23 another, you know, six months.</p> <p>24 MS. KOCH: Thank you, we're on our way.</p> <p>25 MR. MAYERSOHN: Thank you.</p>

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<p>1 Ms. Shaw?</p> <p>2 MS. SHAW: And I think the question I have is</p> <p>3 for Ms. Marte. What kind of fund is this? Is</p> <p>4 this a proprietor fund, an internal service fund?</p> <p>5 MRS. MARTE: No, it's general fund.</p> <p>6 MS. SHAW: So is there any way then, since</p> <p>7 the schools are using the service, to set it up</p> <p>8 as an allocation cost and the allocation</p> <p>9 automatically becomes part of budget? I mean, if</p> <p>10 any additional revenue they can generate, but</p> <p>11 based on an allocation cost on an annual basis,</p> <p>12 this way all schools pay a certain amount based</p> <p>13 on an allocated analysis and that's automatically</p> <p>14 done. This way it doesn't become an annual</p> <p>15 issue? I mean, I'm sure there would be a</p> <p>16 government, I'm government, but you're able to</p> <p>17 generate X amount of dollars on an annual basis</p> <p>18 and so school number 1 doesn't have to come and</p> <p>19 say, oh, we don't have the money, it</p> <p>20 automatically becomes part of their budget.</p> <p>21 MRS. MARTE: So the school budget changes are</p> <p>22 made through the budget allocation committee. So</p> <p>23 we certainly could bring it as a topic, you know,</p> <p>24 that they could discuss. But their funds are all</p> <p>25 general fund as well. And any funds that BECON</p>	<p>1 (No response.)</p> <p>2 MR. MAYERSOHN: Ms. Dahl has left us. She's</p> <p>3 not here.</p> <p>4 All right. Motion is approved.</p> <p>5 Item number -- thank you very much.</p> <p>6 MS. KOCH: Thank you very much.</p> <p>7 MR. MAYERSOHN: Have a Happy Thanksgiving.</p> <p>8 MR. REYNOLDS: Thanks. You, too.</p> <p>9 MR. MAYERSOHN: Item Number 16. Oh, this is</p> <p>10 Dr. Wanza's favorite item.</p> <p>11 Actually, the next one is your favorite item,</p> <p>12 Dr. Wanza.</p> <p>13 DR. WANZA: Well, you've kept me here all</p> <p>14 day, so --</p> <p>15 MR. JABOUIN: Agenda Item Number 16 is an</p> <p>16 Audit of the Internal Fund Accounts of 30</p> <p>17 schools. The specific schools that were</p> <p>18 reviewed, you can see them under the table of</p> <p>19 contents alphabetically from Bair Middle to</p> <p>20 Western High School.</p> <p>21 This audit was performed by different team</p> <p>22 members. It was managed by Ann Conway, who is</p> <p>23 sitting in the back who works for me. So the</p> <p>24 scope of the audit is a review of the internal</p> <p>25 funds accounts and those are moneys that are</p>
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<p>1 would generate as revenue are in a separate</p> <p>2 account under our function code 4990 and those</p> <p>3 funds are carried forward for the benefit of</p> <p>4 BECON separately. So we certainly can look at</p> <p>5 that.</p> <p>6 MR. MAYERSOHN: Does that answer your</p> <p>7 question?</p> <p>8 MS. SHAW: Yes.</p> <p>9 MR. MAYERSOHN: Okay. So if there are no</p> <p>10 further questions, do I have a motion to</p> <p>11 transmit?</p> <p>12 MR. BARNES: So moved.</p> <p>13 MS. SHAW: Second, Phyllis.</p> <p>14 MR. MAYERSOHN: Mr. Barnes -- motioned by Mr.</p> <p>15 Barnes, the motion is seconded by Ms. Shaw.</p> <p>16 All those in favor signify by saying aye.</p> <p>17 COMMITTEE MEMBERS: Aye.</p> <p>18 Anybody opposed?</p> <p>19 Well, actually, Ms. Disch?</p> <p>20 MS. DISCH: Aye.</p> <p>21 MR. MAYERSOHN: Ms. Fertig?</p> <p>22 MS. FERTIG: Aye.</p> <p>23 MR. MAYERSOHN: Mr. De Meo?</p> <p>24 MR. DE MEO: Aye.</p> <p>25 MR. MAYERSOHN: Ms. Dahl?</p>	<p>1 generated and used within a school for school</p> <p>2 activities. So go over to Bair Middle on page 4</p> <p>3 and you'll see a variety of different types of</p> <p>4 funds. So you'll see athletics, and that fund</p> <p>5 contains the athletic account as well as smaller</p> <p>6 accounts belonging to cheerleaders and particular</p> <p>7 sports teams and clubs, athletic events, ticket</p> <p>8 sales and revenues are all recorded in an account</p> <p>9 under the athletic fund.</p> <p>10 The music fund, that holds money for band</p> <p>11 orchestra instruments, rental fees, fundraising</p> <p>12 proceeds or collections on behalf of the band or</p> <p>13 the chorus.</p> <p>14 The class funds, sub-funds, those are</p> <p>15 typically recorded funds they collect and any</p> <p>16 disbursements for the different grade levels that</p> <p>17 have classes.</p> <p>18 And clubs, very similar to that, but just for</p> <p>19 the clubs. The class and club sponsors they</p> <p>20 approve the expenditures in the accounts.</p> <p>21 And then the departments, that holds, for</p> <p>22 example, library collections, book fair proceeds</p> <p>23 and so forth.</p> <p>24 And the trust account holds money that's to</p> <p>25 be used for a specific purpose or it's required</p>

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<p>1 to be submitted to the district, such as 2 collections for before and aftercare. 3 And then the general sub-fund accounts for 4 funds that are to be used for the general welfare 5 of the student body. 6 As you go through the report, you see the 7 different schools have different types of 8 balances. Some of the schools have large 9 balances, some of them have different balances, 10 and some of them have different sub-accounts. 11 When you begin to understand the school, it 12 makes sense. You know, so you could look, for 13 example, on page 9, Broward Virtual, the layout 14 of their funds are different, but that's a 15 different type of school. 16 So the work that's done by Ann and her team 17 is to look at the activity within the internal 18 funds. There are school board policies that 19 address the use of internal funds, like School 20 Board Policy 3411 or 6301, those are specifically 21 on internal accounts and collections of moneys 22 respectively. There's also State of Florida 23 guidelines. There's Chapter 8 of Finance and 24 Program Cost Accounting for Florida Schools. 25 So those are what the team looks at. They</p>	<p>1 schools. 2 MR. MAYERSOHN: 30. Mr. Barnes? 3 MR. BARNES: Dr. Wanza, for a long time -- 4 well, I've been on the board for a few years now, 5 this is the first time that we've had so many 6 high schools to be able to go through and audit 7 and not get an exception. So I think we now have 8 the template to pass on to the others. So it's 9 just amazing that they were able to get all this 10 done with no exceptions, particularly at the high 11 school level. So you need to commend your 12 principals out there for -- and their support 13 staff for doing a great job on this. 14 DR. WANZA: So, Valerie Wanza, Chief School 15 Performance &amp; Accountability Officer. Thank you, 16 Mr. Barnes. I will say that in the five years 17 I've been coming here I've only had one 18 internal -- maybe two, two internal accounts 19 audit exceptions. So we've been working hard, 20 working very diligently. But it certainly is a 21 testament to the work of the bookkeepers, budget 22 keepers, the class and club sponsors that have to 23 go through training, as well as the ladies and 24 gentlemen who work very hard in the business 25 support center. Definitely the leadership in the</p>
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<p>1 look at the receipts, the disbursements, the 2 balances for -- that go through the bank 3 accounts. 4 So as a result of the work that Ann and her 5 team did for me, these 30 schools had a good 6 audit. There were no findings. 7 So Dr. Wanza, as you speak to the principals, 8 you know, certainly congratulate them on their 9 report. 10 DR. WANZA: I gave them the letter. 11 MR. JABOUIN: It is our opinion that the 12 statement of changes and fund balances presented 13 fairly the changes in the schools' internal 14 accounts. And that's the opinion that we state 15 that MSL also uses in their report, as well, as 16 far as -- and I had to sign a ref letter with 17 respect to that. 18 So regarding this report, though, there is a 19 bit of a change, because, as Chair Mayersohn 20 indicated, that Dr. Rosalind Osgood is the new 21 chair and Laurie Rich-Levinson is the vice chair, 22 so the board list as well as my letterhead, I'll 23 change those when I transmit the report over to 24 the board. 25 So that's the internal funds accounts for 30</p>	<p>1 guidance, sometimes the prodding of Ms. Marte and 2 her staff, but we -- I always -- after this 3 meeting I do follow up and send a letter to the 4 principals and ask them to, please, share -- and 5 I copy the bookkeeper, budget keeper, whoever it 6 is, business support staff, to let them know that 7 we appreciate their hard work and their 8 diligence. 9 MR. MAYERSOHN: Are there any other 10 questions? 11 MR. JABOUIN: If I may, Mr. Mayersohn. 12 So, obviously, it has been -- as we all know, 13 the district has faced a lot of challenges since 14 March. The schools have faced a lot of 15 challenges. And so to be able to -- to get the 16 work done is quite a bit of a tough task. And I 17 do want to compliment my team, Ann Conway, for 18 being able to navigate through that and we needed 19 to partner with Dr. Wanza because sometimes the 20 school facilities were not always available. So 21 it -- you know, it's not an easy project but the 22 schools were able to overcome that. 23 MR. MAYERSOHN: Any other questions; 24 comments? 25 MR. DE MEO: Mr. Chair? This is Anthony De</p>

<p style="text-align: right;">Page 141</p> <p>1 Meo.</p> <p>2 MR. MAYERSOHN: Yes, Mr. De Meo.</p> <p>3 MR. DE MEO: I have a question through the</p> <p>4 Chair for Mr. -- for the --</p> <p>5 MR. MAYERSOHN: Dr. Wanza.</p> <p>6 MR. DE MEO: Yeah. Well, no -- well, let's</p> <p>7 direct it to the chief auditor and the school.</p> <p>8 How close are we -- and I know we've had some</p> <p>9 challenging times, but how close are we to</p> <p>10 getting a little more up to date?</p> <p>11 I think those reports are all dated June</p> <p>12 30th, 2019. Are we working on 2020 yet or where</p> <p>13 are we at?</p> <p>14 MR. JABOUIN: We are working on 2020. So you</p> <p>15 might remember that at one time we were like</p> <p>16 hundreds of schools behind in getting these</p> <p>17 audits done and then we finally caught up last</p> <p>18 October of 2019. And so we were on pace to get</p> <p>19 all of 2019 all done, but, unfortunately, the</p> <p>20 ability to be able to access the school</p> <p>21 facilities for a period of time impacted us.</p> <p>22 The district is rather manual and very paper</p> <p>23 intensive. And so you really need the boxes of</p> <p>24 receipts and information that's there. So it's a</p> <p>25 very manual process and so we are, you know, on</p>	<p style="text-align: right;">Page 143</p> <p>1 school?</p> <p>2 MR. JABOUIN: I think we submitted Millennium</p> <p>3 already.</p> <p>4 MS. CONWAY: Just the '18. We still have to</p> <p>5 do the '20. Those are coming up. We're working</p> <p>6 on it.</p> <p>7 MS. SHAW: Motion to transmit.</p> <p>8 MR. MAYERSOHN: Do I have a second? Well,</p> <p>9 Ms. Fertig made a motion to transmit. Ms. Shaw</p> <p>10 is second.</p> <p>11 Is there any further discussion?</p> <p>12 (No response.)</p> <p>13 MR. MAYERSOHN: Thank you, Dr. Wanza.</p> <p>14 All those in favor signify by saying aye.</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MR. MAYERSOHN: Anybody on the phone?</p> <p>17 Ms. Disch?</p> <p>18 MS. DISCH: Aye.</p> <p>19 MR. MAYERSOHN: Ms. Fertig?</p> <p>20 MS. FERTIG: Yes. Aye.</p> <p>21 MR. MAYERSOHN: Mr. De Meo?</p> <p>22 MR. DE MEO: Aye.</p> <p>23 MR. MAYERSOHN: Ms. Dahl?</p> <p>24 (No response.)</p> <p>25 MR. MAYERSOHN: Okay. Motion to transmit.</p>
<p style="text-align: right;">Page 142</p> <p>1 pace to be behind, just like different colleagues</p> <p>2 from the different districts who I've spoken to</p> <p>3 in asking them, how are you doing it? So, you</p> <p>4 know, we have one open position and we are</p> <p>5 speaking to the superintendent on Monday. We're</p> <p>6 going to try to fill that in order to allow us to</p> <p>7 be back to where we were before the pandemic.</p> <p>8 So -- so our team is working on them but you,</p> <p>9 you know, we were impacted as well after we</p> <p>10 caught up on them.</p> <p>11 MR. MAYERSOHN: Any other questions, Mr. De</p> <p>12 Meo?</p> <p>13 MR. DE MEO: Thank you. And you did a good</p> <p>14 job to both the auditors and the schools and the</p> <p>15 fewer exceptions that we're seeing.</p> <p>16 MR. MAYERSOHN: Are there any other questions</p> <p>17 on the phone?</p> <p>18 MS. FERTIG: Motion to transmit.</p> <p>19 MR. MAYERSOHN: Wait, Ms. Shaw has a question</p> <p>20 first.</p> <p>21 MS. SHAW: I do want to say congratulations,</p> <p>22 but I do have a question.</p> <p>23 Millennium, I know Millennium was one of the</p> <p>24 schools I think all of us had issues with. Do</p> <p>25 you know when we'll see that, see that particular</p>	<p style="text-align: right;">Page 144</p> <p>1 We have about nine minutes. Can you -- how</p> <p>2 far can you stay past the 1:30 or is that the</p> <p>3 solid cutoff?</p> <p>4 MR. JABOUIN: We still have quorum.</p> <p>5 MR. MAYERSOHN: Oh, we still have quorum?</p> <p>6 MS. POU: Maybe another five minutes.</p> <p>7 MR. MAYERSOHN: I think if we push, we can --</p> <p>8 I'm just saying.</p> <p>9 MS. POU: I'm your spare, remember? I wasn't</p> <p>10 going to be here so you'll still make seven.</p> <p>11 MR. MAYERSOHN: Okay. Let's continue to go</p> <p>12 through. So Item Number 17.</p> <p>13 MR. JABOUIN: I'll talk fast. I believe the</p> <p>14 only outside person, if he's out there, is Ron</p> <p>15 Morgan from the Building Department.</p> <p>16 So this is a Property and Inventory Audit</p> <p>17 that was managed by Ms. Arcese, who also faced</p> <p>18 some of the challenges that Ms. Conway did in</p> <p>19 being able to complete this report. I also have</p> <p>20 the same issue with the letterhead when we</p> <p>21 transmitted.</p> <p>22 But to go right straight to the report,</p> <p>23 please go to page 4, and this is where you will</p> <p>24 see the results of the work. And you can see</p> <p>25 that there were seven locations that were</p>

<p style="text-align: right;">Page 145</p> <p>1 reviewed. We do have a threshold as it relates 2 to exceptions, and that's 1 percent of the 3 historical cost of the assets.</p> <p>4 And the seven schools that are listed, I 5 apologize, I'm flipping through pages here, you 6 can see that the first five locations are, those 7 are schools, they're schools, and within those 8 you see that Eagle Ridge -- what they had were 9 compliance with policy issues, not missing 10 assets. And then, as it pertains to Floranada, 11 there were three items that we could not locate, 12 that if you flip over to page 5, you will see 13 that they had a historical cost of 3,029 and the 14 book value, the unused appreciation on that was 15 \$117. That's Floranada on page 6.</p> <p>16 The Building Department with respect to them, 17 they -- if you go to page 7 for the specifics, 18 you'll see that there were some radios that were 19 purchased in 1994, there was a Dell from 2009. I 20 had a historical value of \$8,400 but no book 21 value. There was also a printer that had some 22 remaining book value left of \$299 that was 23 disposed, as well. And then there were some 24 radios that had some wrong serial numbers.</p> <p>25 And then with respect to the Communications</p>	<p style="text-align: right;">Page 147</p> <p>1 I wanted to mention that the responses from 2 the different areas, they all start on page 9, 3 and I think that the responses are reasonable. I 4 do see action plans from the different 5 departments to be able to address the findings 6 and we will stay on top of that.</p> <p>7 Those are my comments with respect to the 8 report.</p> <p>9 MR. MAYERSOHN: Are there any questions from 10 the committee?</p> <p>11 MS. DISCH: I have a question. Hagen Disch, 12 on the phone.</p> <p>13 MR. MAYERSOHN: Yes, Ms. Disch.</p> <p>14 MS. DISCH: It's very quick. On page 7, it 15 looks like there's a printer, historical cost, 16 1,500, you know, we're out like 300 bucks, this 17 says surplus. Do you -- does the district buy 18 printers? These are a high lease item; correct?</p> <p>19 MR. JABOUIN: Are you asking, does the 20 district purchase printers?</p> <p>21 MS. DISCH: Yeah, it says like a printer was 22 missing, and it's surplus. So that would 23 allude to the fact that we bought it; right?</p> <p>24 DR. WANZA: So this is Valerie Wanza, the 25 Chief School Performance &amp; Accountability</p>
<p style="text-align: right;">Page 146</p> <p>1 Department there was one Thinkpad to a former 2 employee that had a book value of \$438.</p> <p>3 So it is extremely important to follow our 4 policies and procedures and the documentation has 5 to be correct because our team led by Ms. Arcese, 6 they follow the requirements correctly.</p> <p>7 I also want the committee to know that, you 8 know, these are items that are older, some of 9 them from 1994, but still important, though. But 10 there is a perspective that you need to look at 11 when you look at the findings that are correct 12 and it is very important that the policy be 13 followed to a T all the time. And, you know, and 14 the report identifies it and it breaks out the 15 findings correctly.</p> <p>16 Whether or not there are exceptions in these 17 reports, please remember that we're working with 18 other departments such as the Finance Department, 19 such as Strategy &amp; Operations and IT to review 20 the entire inventory process throughout the 21 district. Because there are some issues that 22 come up regularly and sometimes the reports are 23 clean and sometimes they're not. But the 24 process, itself, needs to be revisited and is 25 getting revisited.</p>	<p style="text-align: right;">Page 148</p> <p>1 Officer. I will tell you in the, I guess, 15 2 years, maybe, that I was a school based 3 administrator, yes, there was a time that we 4 absolutely did purchase printers and copiers. We 5 have since gone to a leasing or, you know, 6 whatever is the right term format. But for a 7 while there was a time that we did purchase 8 printers and copiers.</p> <p>9 MS. DISCH: Okay.</p> <p>10 DR. WANZA: And so they remain part of the 11 asset, the general asset file.</p> <p>12 MS. DISCH: Okay. All right.</p> <p>13 MR. MAYERSOHN: Dr. Walsh?</p> <p>14 DR. LYNCH-WALSH: Okay. A couple of things. 15 I think that pertained to the Building 16 Department, and, yes, it does look as though -- 17 that's not leased; right?</p> <p>18 MR. MORGAN: That was not leased. That was a 19 purchase. I think someone had a -- I think it 20 was quite some time ago. We used it for labels 21 and labels eat up on the printer drums.</p> <p>22 MR. JABOUIN: Ron, can I please ask you to 23 state your name for the court reporter?</p> <p>24 MR. MORGAN: I'm sorry. Ron Morgan.</p> <p>25 MR. JABOUIN: Of the Building Department.</p>

<p style="text-align: right;">Page 149</p> <p>1 Thank you.</p> <p>2 DR. LYNCH WALSH: Okay. And so my other</p> <p>3 thing, having sat on this committee for five</p> <p>4 years now, when I worked in accounting we did not</p> <p>5 have -- well, we had external auditors, but we</p> <p>6 didn't have our own audit department, so I was</p> <p>7 the one that often wrote procedures and</p> <p>8 specifically having to do with inventory and also</p> <p>9 accounts payable. But in here on page 18 in Mr.</p> <p>10 Hamberger's explanation he's saying he'll add a</p> <p>11 section to the department policy procedure manual</p> <p>12 detailing aspects, the necessary steps required</p> <p>13 to conduct the six month audit. And I've</p> <p>14 expressed concern before about the type of</p> <p>15 communication to the different departments that's</p> <p>16 being made.</p> <p>17 Are they being handed an accounting bulletin</p> <p>18 and people who are not accountants are expected</p> <p>19 to interpret it or is there at least boilerplate</p> <p>20 language that's given to them?</p> <p>21 Because I'm concerned if different</p> <p>22 departments are writing their own manuals related</p> <p>23 to accounting procedures. Because that's kind of</p> <p>24 what it sounds like in here, as opposed to the</p> <p>25 department providing sort of a general manual</p>	<p style="text-align: right;">Page 151</p> <p>1 itemizes what the location must do when they</p> <p>2 surplus, when they transfer. I mean, it's in</p> <p>3 layman's terms as far as what it should -- you</p> <p>4 know, what they should do once an item has been</p> <p>5 deemed, you know, obsolete.</p> <p>6 If the department chooses to take that</p> <p>7 information and imbed it into their department's</p> <p>8 procedures, I would hope that they're using the</p> <p>9 business practice bulletin. Because that is what</p> <p>10 we refer to. That's usually what we refer to in</p> <p>11 the audit findings when we have our</p> <p>12 recommendations.</p> <p>13 DR. LYNCH-WALSH: Okay. So I'm going to</p> <p>14 suggest that there needs to be more than just the</p> <p>15 business practice bulletin being given to them.</p> <p>16 Because if everybody could understand it, then</p> <p>17 there would probably be less confusion. I mean,</p> <p>18 I've been on this now for five years, and this is</p> <p>19 nothing that you guys are doing wrong, it's just</p> <p>20 a communication issue, where it's clear to you,</p> <p>21 from your perspective, what they need to do, but</p> <p>22 it may not be clear to them because you're not</p> <p>23 them and they're not you. So if people are</p> <p>24 having -- people who can follow other rules with</p> <p>25 no problem are having trouble following these</p>
<p style="text-align: right;">Page 150</p> <p>1 where you could insert the name of your</p> <p>2 department here that starts with, good morning,</p> <p>3 how are you, please sit down at your desk and so</p> <p>4 you take them through step, by step, by step, in</p> <p>5 terms of how they go about doing their day-to-day</p> <p>6 to make sure that they don't end up with audit</p> <p>7 exceptions. Because if he's thinking he has to</p> <p>8 add a section to the policy and procedure manual,</p> <p>9 that's a concern for me. Because he's not an</p> <p>10 accountant, he's not an auditor. He knows code</p> <p>11 compliance as it applies to SREF Florida Building</p> <p>12 Code, but as he admitted in his letter here, not</p> <p>13 necessarily what to do when they're repairing</p> <p>14 this printer, which, from sounds of it, was</p> <p>15 problematic.</p> <p>16 So just to restate my question, are they</p> <p>17 given a procedure manual written for non-accounts</p> <p>18 non-auditors, or is the expectation that he has</p> <p>19 to write his own procedures?</p> <p>20 MS. ARCESE: Hello. Sorry. So Ali Arcese, I</p> <p>21 am a property inventory audit manager. So we</p> <p>22 always refer back to the business practice</p> <p>23 bulletin. That is the procedures that are in</p> <p>24 place right now for all locations to follow. And</p> <p>25 it is a step-by-step process. It, actually,</p>	<p style="text-align: right;">Page 152</p> <p>1 rules, then I'm gonna suggest that there may need</p> <p>2 to be some additional context, framework or</p> <p>3 integration given to -- more instructions given</p> <p>4 to the different departments, the schools,</p> <p>5 whatever, so that they can follow these things.</p> <p>6 MS. ARCESE: So I'm just going to add,</p> <p>7 according to the Tangible Personal Property</p> <p>8 Management Process Improvement Plan that we're</p> <p>9 working with SIM. That is one of the tasks that</p> <p>10 is part of the entire project, is to look at the</p> <p>11 business practice bulletin and make sure that it</p> <p>12 is a procedure that can be distributed to the</p> <p>13 entire district. And we do need to update that</p> <p>14 information. So that is part of the project and</p> <p>15 that is being reviewed as well.</p> <p>16 DR. LYNCH-WALSH: What's it called, Tangible?</p> <p>17 MS. ARCESE: It's the Tangible Personal</p> <p>18 Property Management Process Improvement Plan, and</p> <p>19 that's what we're working with the SIM program.</p> <p>20 Ms. Marte and her team is part of that, as well</p> <p>21 as the IT Department, as well as -- who else?</p> <p>22 OSPA is part of it.</p> <p>23 MR. JABOUIN: That's what I refer to. What I</p> <p>24 also wanted to mention, Dr. Lynch-Walsh, is Ms.</p> <p>25 Arcese periodically presents at district</p>

<p style="text-align: right;">Page 153</p> <p>1 meetings, for example, principals' meetings, 2 where she goes over the way to do the inventory. 3 This is our efforts to try to communicate the 4 controls out there. So she's done presentations 5 to various schools on a variety of different 6 things to try to help them as well. 7 DR. LYNCH-WALSH: Right. And I don't doubt 8 that and I have the utmost respect for Ms. 9 Arcese. I'm just saying from a communications 10 standpoint, you know -- 11 MR. JABOUIN: We concur. 12 DR. LYNCH-WALSH: Right. You're not talking 13 to fellow accountants and that needs to be part 14 of the understanding. Because every year I'm 15 seeing the same sort of confusion over things 16 from different people. So it's suggesting to me 17 a common theme in here. But it sounds like you 18 guys are working on that. You know, you also 19 want to consult the end user also to make sure 20 that they are on board. 21 MS. ARCESE: They are. 22 DR. LYNCH-WALSH: So that was just my comment 23 on that. 24 And then my other has to do overall with 25 these, while with property and inventory. So</p>	<p style="text-align: right;">Page 155</p> <p>1 summary record, if you will, and then it 2 progressively moves up depending on, you know, 3 when it happens. 4 I can tell you, I have been in this job for 5 five years, and my office did institute the 6 progressive discipline from my level. I can't 7 talk about previous years as I was not the school 8 chief or the area superintendent. 9 MS. FERTIG: This is Mary Fertig, we are 10 running short of time and I'm just wondering, if 11 there are questions about employee discipline, if 12 we could defer that to another time and get this 13 -- I'm going to have to leave soon. I don't know 14 how many other people would have to, but I would 15 just appreciate being able to get the audits done 16 and move on to the next item; if that's okay. 17 And not that -- not that you can't ask these 18 questions, Nathalie, but maybe you could contact 19 Dr. Wanza outside the scope of the meeting or 20 something. 21 MR. MAYERSOHN: Dr. Walsh, do you have any 22 other questions? 23 DR. LYNCH-WALSH: Well, this was an update -- 24 you know, trying to find an update on what was 25 going on with that particular person.</p>
<p style="text-align: right;">Page 154</p> <p>1 when you do have repeat offenders, and I was 2 reminded recently of a repeat offender when 3 something came up with the business support 4 center, I think it was Coconut Creek was a 5 frequent flyer in terms of having exceptions, and 6 there was supposed to be disciplinary action. 7 Instead, the person was almost transferred to 8 head up the business support center which helped 9 schools with their accounting practices. 10 So I guess my question is, what's the update 11 on disciplining the principal at Coconut Creek? 12 Because there was a lot of public meetings where 13 it was said that this person was going to be 14 potentially disciplined or there was a specific 15 phrase used. 16 DR. WANZA: Progressive. It's called 17 progressive discipline. And I believe that -- I 18 don't believe it, I'll just say that matters of 19 employee discipline are handled depending on what 20 the -- so, with regard to a principal, they would 21 go through OSPA and the progressive measures did 22 begin. And so progressive, when we start at 23 progressive, we typically start at step -- at the 24 ground floor, which is that first conversation 25 around expectations, concerns, and it's like a</p>	<p style="text-align: right;">Page 156</p> <p>1 MR. MAYERSOHN: And this may be a suggestion 2 for committee, if there are questions regarding 3 updates, because maybe, again, sending an email 4 to Mr. Jabouin so that at the beginning of the 5 meeting we could have sort of a dashboard that 6 would provide updates on concerns or questions 7 that are not necessarily part of the -- I'll call 8 it the framework and scope of the audit. Because 9 sometimes, and believe me, I'm as guilty of it as 10 anybody else, but sometimes we get outside of 11 what we're at and not focused in and that's where 12 we get distracted, so -- I'm just trying to bring 13 it back. I think to Ms. Fertig's point was that, 14 not to say it's not important, but, you know, 15 maybe we need to put it in some parking lot. 16 DR. LYNCH-WALSH: No, that's fine. I just 17 thought of it as I was sitting here looking and 18 it kind of popped into my head. 19 MR. MAYERSOHN: So any other comments; 20 questions; concerns? 21 (No response.) 22 MR. MAYERSOHN: Seeing none -- 23 MS. FERTIG: Bob, I don't want to belabor 24 this because I think the point's been made and we 25 need to move on, but this is the first time in a</p>

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<p>1 long time we've seen four out of seven with 2 exceptions, so maybe just a refresher course, Dr. 3 Wanza, or a refresher memo. 4 And, with that, I'm moving to transmit. 5 MR. MAYERSOHN: Right. I know -- and I know 6 that was one of the things that I had vehemently 7 discussed with Mr. Jabouin and that process is 8 being worked through. It may take a little while 9 to get it there, but my major concern is, as well 10 as seeing what happens with a lot of this 11 technology equipment that is moving back and 12 forth through this process of what happens with 13 that. So that will be interesting. 14 Yes, Ms. Shaw? 15 MS. SHAW: There was a motion to transmit, 16 I'll second it. Phyllis Shaw. 17 MR. MAYERSOHN: Okay. Who made the motion? 18 MS. FERTIG: I did. Mary Fertig. 19 MR. MAYERSOHN: Ms. Fertig made a motion, Ms. 20 Shaw seconded. 21 Is there any other further discussion? 22 (No response.) 23 MR. MAYERSOHN: Seeing none, all in favor 24 signify by saying aye. 25 COMMITTEE MEMBERS: Aye.</p>	<p>1 So, with respect to the property and 2 inventory audit, what we've done is we've carved 3 out all of the computers and laptops and iPads 4 that are being given to students that are moving 5 all over the place and that's going to give us 6 one big audit. So when we go to the different 7 schools and so forth, and let's just say that 8 there was a laptop that went from Boyd Anderson 9 to Western High School, there's a database that 10 IT keeps that has all the information related to 11 that. And that's going to get its own audit. So 12 the other areas that we're looking at are the 13 non-technology assets that were distributed to 14 students. And those, like if somebody took like 15 a printer home or a laptop home, then there are 16 controls for that that are still part of the 17 property audit. But the assets that are moving 18 all over the place, that gets its own audit and 19 its own controls. Otherwise, we really wouldn't 20 be able to finish it. 21 MR. MAYERSOHN: Ms. Marte, are you leaving 22 us? 23 MRS. MARTE: Yes, sir, I have a 1:30. 24 MR. MAYERSOHN: No, that's okay. I just 25 wanted to wish you a Happy Thanksgiving.</p>
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<p>1 MR. MAYERSOHN: Ms. Fertig, you said aye? 2 MS. FERTIG: Yes. 3 MR. MAYERSOHN: Ms. Disch? 4 MS. DISCH: Aye. 5 MR. MAYERSOHN: Mr. De Meo? 6 MR. DE MEO: Aye. 7 MR. MAYERSON: Ms. Dahl? Is she still here? 8 (No response.) 9 MR. MAYERSOHN: Dr. Wanza, Ms. Koch, thank 10 you very much. Have a Happy Thanksgiving. 11 DR. WANZA: You, as well. Happy Thanksgiving 12 everyone. 13 MR. MAYERSOHN: And, Dr. Wanza, those face 14 masks are being ordered as we speak. 15 Moving on to Item Number 18, Chief Auditor's 16 Report. 17 MR. JABOUIN: Thank you, Mr. Mayersohn. 18 Item Number 18 is a summary of the 19 significant activities of my team since the last 20 meeting. 21 To try to capture everything as far as what 22 are the top items that we've worked on since then 23 I would say, Mr. Mayersohn, one of them is the 24 technology aspect, the distribution that you're 25 referring to.</p>	<p>1 MRS. MARTE: And to you and the committee 2 members, as well. Thank you for all you do for 3 us. It's greatly appreciated. 4 MR. MAYERSOHN: Sorry, Mr. Jabouin. 5 MR. JABOUIN: So, obviously, the focus of the 6 schools from March, April and May was to provide 7 all the resources that they can to allow on-line 8 learning. And that involved looking at the 9 inventory balances of some schools and moving 10 them to distribution centers, and even though IT 11 had a very good process of getting property 12 passes to the students and the parents, in the 13 end, all that needs to get reconciled and 14 everything needs to be put into the right cost 15 centers. And that's a project that is taking 16 some work, and that's absorbed a good amount of 17 time on our end as well as Ms. Arcese, because 18 that's very important. 19 And I checked with some of my colleagues at 20 different districts and that's actually their 21 approach as well. So when you see the property 22 audits that are coming up in the next few months, 23 those aren't going to include those laptops that 24 we're talking about. That's going to be in the 25 larger audits that we're performing.</p>



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<p>1 Another important area, which pretty much 2 took all day for me on Monday, as it will do 3 tomorrow as well, is the meetings that we have 4 with the charter schools. So we have to review 5 all the financials of all the 90 charter schools 6 and identify if there are any issues that impact 7 financial management. And then we bring the 8 schools in for them to discuss their game plan 9 for corrective action. And so it's a process 10 that starts, because they provide us their 11 financials as of September -- the financials are 12 as of June 30th, but they give it to us in 13 September, and state law says we have like seven 14 days to review that to be able to ask them 15 questions. And so our team was doing that 16 throughout October and we had meetings with 17 several schools on Monday and then there's a 18 group of schools that have like five schools 19 reporting to it that we meet tomorrow. 20 And then we also are working on the 21 information technology security audit. That 22 particular audit that's on the plan, due to the 23 subject matter in it, which involves information 24 security, this is one where the reporting is -- 25 it has to be under closed door for the board</p>	<p>1 the expectations that I have to review the audit 2 work, just due to meetings and so forth that I'm 3 in. There are auditors that work for me that are 4 waiting to speak to me that haven't spoken to me 5 in like weeks and they need me to review the 6 fieldwork and they need me to make decisions and 7 it's just not really possible under our current 8 structure. So I did talk about that in my 9 meeting with the Superintendent and Chair, and 10 when the organizational chart is prepared in 11 April we will include a director level position 12 in our organizational chart to be able to allow 13 us to be able to move these projects along. 14 That's me summarizing what you've read in my 15 report. Instead of just reading everything page 16 by page, I just wanted to just sort of capture 17 that. 18 And if anybody has any questions, I realize 19 that we're past the time and I talked a little 20 bit too long, so I'll take some questions from 21 the committee. 22 MR. MAYERSOHN: Ms. Shaw? 23 MS. SHAW: I don't have any questions, but I 24 do want to thank you and your staff and everyone. 25 You know, this has been an unprecedented year. I</p>
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<p>1 because the good thing that we do from 2 information technology as well as the things that 3 we may have deficiencies on, anybody who wants to 4 do harm to the district can use that against us. 5 So it's one of those subject matters that, you 6 know, that -- it's a safety and security type of 7 audit that requires discussion with the board 8 outside of a setting where somebody that wants to 9 do harm to the district. And that's a big piece 10 of what we have been working on as well. 11 We are working and the fieldwork is ongoing 12 on the technology computer devices. That's the 13 very large IT purchase bid that was partially out 14 of the SMART Bond but partially out of the 15 general fund as well. It's an \$80 million bid 16 that was a follow-up to the Recordex audit. So 17 the fieldwork on that is proceeding. It is a 18 much larger bid than the Recordex was, so it's 19 going to take a good amount of more time. So HCT 20 reviewed them and we had a meeting with them on 21 Monday as well as next Monday as well. 22 And so those -- those are the large projects. 23 We still need to bring in, as our peer review 24 indicated, a director level position in the audit 25 function, because the way that it works out and</p>	<p>1 know just going through -- we haven't even 2 started our own CAFR yet, and just going through 3 COVID and trying to realign resources and finding 4 sufficient resources and being a fully functional 5 paper system and trying to now move it in -- I 6 know it's one of the most difficult tasks that 7 we're doing, so I can't imagine the same for you, 8 but I do want to compliment you and your staff. 9 The work that you guys are doing, the audits, I 10 mean, things have changed tremendously. Just 11 look at the internal audits that -- you know, 12 that were completed and I just want to compliment 13 you and tell you guys to keep up the good work 14 and thank you. 15 MR. MAYERSOHN: Any other comments; 16 questions? 17 (No response.) 18 MR. MAYERSOHN: Seeing none, we don't have to 19 transmit your thing; do we? 20 MR. JABOUIN: It doesn't require 21 transmission. Obviously, the committee is going 22 to meet in January. I'll work with BECON to try 23 to provide the best environment that I'm in. 24 I'll make some -- I'll work with Ms. Myrick on 25 the motion that was passed.</p>

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1 I'm someone who lives in the community as  
 2 well, I have parents that are older. I realize  
 3 the concerns for the virus, which is why I'm very  
 4 appreciative of the committee members to brave  
 5 everything out and come and -- come for these  
 6 meetings. So thank you very much.  
 7 MR. MAYERSOHN: All right. Are there any --  
 8 moving on to Item Number 19.  
 9 MS. SHAW: Motion to adjourn.  
 10 MR. MAYERSOHN: Wait, we've got to go through  
 11 Item 19.  
 12 Go ahead, Dr. Walsh.  
 13 DR. LYNCH-WALSH: Then let me -- I don't know  
 14 what my vehicle tag number is, so, if you don't  
 15 care either I'll fill this out now, otherwise,  
 16 I'm going to have to email it to you.  
 17 MR. JABOUIN: You're here pretty often, so  
 18 you could just drop it off; right?  
 19 MR. MAYERSOHN: You can scan it. Just scan  
 20 it and send it.  
 21 DR. LYNCH-WALSH: Okay. Think  
 22 electronically. Usually I convert it to a PDF.  
 23 I'm saying, if you don't want it today --  
 24 MR. JABOUIN: You can scan it for us. Thank  
 25 you.

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1 DR. LYNCH-WALSH: Then I will fill it out  
 2 when I can go stare at my car.  
 3 MR. MAYERSOHN: Snail mail.  
 4 DR. LYNCH-WALSH: Yes, and I also trot down  
 5 the meetings because, you know, people seem to  
 6 not want to resolve issues. And not to be  
 7 cryptic, but just to remind everyone, the  
 8 Facilities Task Force is under a gag order. And  
 9 if I get testy with Frank in the future it's  
 10 because he is the catalyst for it. And Jeff  
 11 Moquin said that staff was overdramatizing the  
 12 memo, but the email that was sent to staff said  
 13 they would be threatened with progressive  
 14 disciplinary action for doing nothing more than  
 15 their job. So -- and Frank has told a lot of  
 16 lies in the past couple of months.  
 17 So as Dr. Osgood says, every time I have  
 18 to -- and he won't come to task force meetings,  
 19 but I am praying for grace where that man is  
 20 concerned because he has created a lot of ruckus  
 21 for a lot of people and threatened his own staff.  
 22 So I'm always trying to restrain myself where  
 23 he's concerned lately. But anyway -- and I hope  
 24 everyone has a safe Thanksgiving and I guess that  
 25 would be the holidays, too, since we don't have

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1 another meeting until January.  
 2 MR. MAYERSOHN: Well, I, personally, want to  
 3 thank everybody for their participation. I know  
 4 that, you know, we'd all rather be in a different  
 5 place than here wearing masks, at least, you  
 6 know, myself.  
 7 DR. LYNCH-WALSH: I can't even breathe  
 8 anymore.  
 9 MS. FERTIG: Mr. Mayersohn, you did an  
 10 exceptional job.  
 11 MR. MAYERSOHN: I know, we only went over by  
 12 like 20 minutes. Not bad.  
 13 MS. FERTIG: No, you did a great job and  
 14 thank you.  
 15 MR. MAYERSOHN: But I do want to wish you all  
 16 a Happy Thanksgiving and Happy Holidays and, I  
 17 guess, unless we have another special meeting,  
 18 we'll see you all next year.  
 19 So do I have a motion to adjourn, Ms. Shaw?  
 20 MS. SHAW: Yes.  
 21 MR. MAYERSOHN: Do I have a second?  
 22 DR. LYNCH-WALSH: Second.  
 23 MR. MAYERSOHN: All those in favor signify by  
 24 saying aye.  
 25 COMMITTEE MEMBERS: Aye.

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1 MR. MAYERSOHN: All in unison.  
 2 All right. The ayes have it.  
 3 (Meeting was concluded at 1:52 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,  
12     nor a relative or employee of any attorney or party  
13     connected with this litigation, nor am I financially  
14     interested in the outcome of this action.

15          Dated this 30th day of November, 2020, Fort  
16     Lauderdale, Broward County, Florida.

17                     
18                     
19                   TIMOTHY R. BASS  
20                   Court Reporter  
21  
22  
23  
24  
25

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