
SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE MEETING

THURSDAY, MARCH 11, 2021

11:41 P.M. - 2:11 P.M.

KATHLEEN C. WRIGHT ADMINISTRATION CENTER
600 SOUTHEAST THIRD AVENUE
BOARD ROOM - FIRST FLOOR
FORT LAUDERDALE, FL 33301

Reported by:
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1 COMMITTEE MEMBERS IN ATTENDANCE:

Robert Mayersohn, Chair
2 Andrew Medvin, Vice Chair
Moses Barnes
3 Rebecca Dahl (Telephonically)
Anthony De Meo
4 Mary Fertig
Dr. Nathalie Lynch-Walsh
5 Connie Pou
Phyllis Shaw

6

OFFICE OF THE CHIEF AUDITOR STAFF:

7 Joris Jabouin, Chief Auditor, Office of the Chief
Auditor (OCA)
8 Ali Arcese, Manager, Property and Inventory
Audits, OCA
9 Ann Conway, Manager, Internal Funds Audits, OCA
Jennifer Harpalani, Manager, IT Audits, OCA
10 Eric Seifer, Auditor III, OCA
Raysa Lugo, Auditor III, OCA
11 Michele Marquardt, Executive Secretary, OCA
Ashley Acevedo, Inventory Audit Specialist, OCA

12

DISTRICT STAFF:

13 Judith Marte, Chief Financial Officer, Office of
the Chief Financial Officer
14 Maurice Woods, Chief Strategy & Operations
Officer, Office of the Chief Strategy Operations
15 Officer
Dr. Valerie Wanza, Chief School Performance &
16 Accountability Officer, Office of School
Performance & Accountability
17 Mary Coker, Director Procurement & Warehousing
Services (Telephonically)
18 Maximo Rosario, Director, Network Integration
Mary Mulder, Director, Food & Nutrition Services
19 (FNS)
Deryck Clarke, Specialist, FNS Equipment &
20 Supplies, FNS
Jane Landi, Coordinator, Food & Nutrition
21 Services, FNS
Arif Ali, Technical Services Supervisor, FNS
22 Lynne Wells, Purchasing Agent, Food Service
Equipment & Supplies, FNS

23

INVITED GUESTS:

24 Roderick Harvey, CPA
Toni Freeman, Court Reporter, United Reporting

25

P R O C E E D I N G S

1
2 CHAIR MAYERSOHN: We will start our
3 Audit Committee meeting. We do have a
4 quorum, although not here physically
5 present. There are some that have just
6 stepped out, but I want to get going, in
7 essence, to try to get through all these
8 items today.

9 So, if we can rise for The Pledge.

10 (The Pledge of Allegiance was
11 recited.)

12 CHAIR MAYERSOHN: All right.
13 Dr. Walsh is the only one who's not here,
14 right? So, let's go -- before we go to roll
15 call, let's go to the Chief Auditor
16 Administrative Matters.

17 MR. JABOUIN: Thank you,
18 Mr. Mayersohn. I'm Joris Jabouin, the Chief
19 Auditor. And I do want to thank, again, the
20 Committee for coming in to have this
21 in-person meeting. I want to thank the
22 people on the phone that we're going to
23 announce later.

24 I'm always grateful to the Committee
25 for your time, your knowledge of schools,

1 government, accounting, your experience in a
2 variety of different skills that helps me
3 put together a very good audit program.

4 So, thank you very much in advance.

5 With respect to some of our COVID
6 processes, the room was EMisted last night
7 as the room is EMisted every Wednesday
8 night. We do have the spaces for you that
9 have been wiped down. We do require the
10 masks all of the time. The guest places,
11 when they come in we are going to be wiping
12 them down, as well.

13 With respect to the timeframes, I
14 provided the agenda to people on District
15 Staff who will be in and out. We do want to
16 manage the space in the room. And so, if we
17 can try to stick to the agenda as much as
18 possible, even though we're just a few
19 minutes behind.

20 We do have the court reporter here,
21 her name is Toni Freeman. She's not
22 familiar with some of the members. If you
23 can please state your name, as I did when I
24 started speaking, as well, that will assist
25 her throughout this process.

1 And then, I also wanted to let the
2 Committee members know that we do have
3 Form 8B, Memorandum of Voting Conflict for
4 Community, Municipal and Other Local Public
5 Officers, available if it's needed in case
6 there is a voting conflict.

7 I am tending two of the Acknowledgment
8 of School Board Advisory Committee Member
9 Responsibilities forms. Those happen to be
10 two members who have not been able to make
11 these committee meetings, but one of them
12 may come today, so I will try to get that
13 form from her.

14 Also, we did get an email from
15 Ms. Disch asking for an addition to the
16 agenda regarding the structural failure that
17 happened at Rickards. We did get that email
18 after the agenda had already been mailed
19 out.

20 I did want to mention to the Committee
21 members that, as far as adding things to the
22 agenda, that was discussed awhile ago. It's
23 reaching out to me before the meeting and I
24 would evaluate the subject with the Chair
25 for putting into the agenda.

1 But then, the person can always come
2 in and speak in the Audit Committee Member
3 section where, if there's consensus, it
4 could be put on the following agenda.

5 But, regarding to the point to
6 Ms. Disch's email, I wanted to mention that,
7 with respect to that situation at Rickards,
8 the District will be performing multiple
9 reviews of the situation. The
10 Superintendent mentioned this at the Board
11 meeting yesterday.

12 There's going to be a review done by
13 the architect of record, also from the
14 insurance carrier, as well, and then the
15 District is going to be hiring an
16 engineering firm. The Superintendent will
17 report on this to the Board when everything
18 is complete.

19 We are not -- my office is not leading
20 this review, but I will be part of the
21 various key meetings and I'll know the
22 concerns so that I can modify the plan that
23 we have with RSM to audit the bond, as well
24 as different areas that we may so choose.

25 So, I will be in the know with respect

1 to how everything is proceeding, but the
2 communications on that will come from the
3 Superintendent when everything is complete.

4 That concludes my administrative
5 matters, Mr. Chair.

6 CHAIR MAYERSOHN: Okay. Thank you.
7 All right. Now I think we have a quorum, so
8 can we have a roll call?

9 MR. JABOUIN: Mr. Moses Barnes?

10 MR. BARNES: Here.

11 MR. JABOUIN: Ms. Rebecca Dahl?

12 CHAIR MAYERSOHN: Is she on the phone?

13 MS. DAHL: I'm sorry. Here.

14 MR. JABOUIN: Mr. Anthony De Meo?

15 MR. DE MEO: Here.

16 MR. JABOUIN: Ms. Hagen Disch?

17 Ms. Mary Fertig? Mr. Michael Gauci? Is not
18 expected. Dr. Natalie Lynch-Walsh?

19 DR. LYNCH-WALSH: Here.

20 MR. JABOUIN: Mr. Robert Mayersohn?

21 CHAIR MAYERSOHN: Here.

22 MR. JABOUIN: Mr. Andrew Medvin?

23 MR. MEDVIN: Here.

24 MR. JABOUIN: Ms. Connie Pou?

25 MS. POU: Here.

1 MR. JABOUIN: And Ms. Phyllis Shaw?

2 MS. SHAW: Here.

3 MR. JABOUIN: And Ms. Stephanie Shim
4 is excused, as well as Mr. Michael Gauci.

5 If we can please have the remaining
6 persons in the room please announce
7 themselves, starting in the back, please.

8 MS. CONWAY: Ann Conway, Audit
9 Department.

10 MS. ARCESE: Ali Arcese, Audit
11 Department.

12 MS. MARQUARDT: Michele Marquardt,
13 Audit Department.

14 MS. MARTE: Judith Marte, Chief
15 Financial Officer.

16 MS. FREEMAN: Toni Freeman, Court
17 Reporter.

18 DR. WANZA: Valerie Wanza, Chief
19 School Performance and Accountability
20 Officer.

21 MR. JABOUIN: Joris Jabouin, Chief
22 Auditor.

23 CHAIR MAYERSOHN: Okay. So, we do
24 have a quorum. Do I have a approval of the
25 agenda?

1 MS. SHAW: Motion to approve.

2 CHAIR MAYERSOHN: Motion made by
3 Ms. Shaw.

4 DR. LYNCH-WALSH: Second.

5 CHAIR MAYERSOHN: Second by Dr. Lynch-
6 Walsh. All in favor signify by saying
7 "aye."

8 COMMITTEE MEMBERS: Aye.

9 CHAIR MAYERSOHN: On the phone,
10 Ms. Dahl?

11 MS. DAHL: Aye.

12 CHAIR MAYERSOHN: Okay. Anybody
13 opposed? The ayes have it.

14 Public Comments. Are there any public
15 comments?

16 MR. JABOUIN: No. There are no public
17 comments, Mr. Chair.

18 CHAIR MAYERSOHN: Okay. I do -- and
19 I -- I guess I would refer to Mr. Jabouin or
20 Ms. Marte regarding public comments.

21 The School Board's procedure is, they
22 allow people to email even though they have
23 a physical present quorum.

24 I just want to see what our policy is
25 or obligation regarding public comments,

1 whether we are going to allow people to
2 email in comments, as the School Board
3 allows, or whether we just take -- in other
4 words, if you're here, you're here; if
5 you're not, there's no opportunity for
6 public comments. I want to be fair and
7 reasonable, so.

8 MR. JABOUIN: Sure. I just wanted to
9 point out that both the Bond Oversight
10 Committee and the Audit Committee are
11 operating properly.

12 And just like the committees were
13 operating before the pandemic, we do allow
14 for public speakers to attend the meetings,
15 as attended here at this committee on
16 November 19th, and make comments.

17 If this is something that -- we would
18 consider this would have to be something
19 that is done consistently with the Bond
20 Oversight, so this would be something that
21 we'd have to discuss internally and put that
22 into the process.

23 CHAIR MAYERSOHN: Is there any --
24 Dr. Walsh?

25 DR. LYNCH-WALSH: Yes. Okay. I have

1 heard numerous times in here the Chief
2 Auditor say that they follow how the School
3 Board operates.

4 So, if the School Board is allowing
5 people to email in comments, because people
6 cannot make an 11:30 a.m. meeting in the
7 middle of the week, then we should have had
8 to ask about this.

9 But I did ask, come to think of it,
10 and I don't recall getting a response. So,
11 thank you for asking, Mr. Mayersohn.

12 But, I distinctly remember it being
13 said multiple times that we're following how
14 the School Board, not the Bond Oversight
15 Committee -- there's no policy that dictates
16 the two operate in tandem, it was how the
17 School Board operates.

18 MR. JABOUIN: Thank you, Dr. Lynch-
19 Walsh for your email and your comments. As
20 I mentioned, I will discuss this internally
21 and the District will go one way or another
22 with that. That's the response --

23 DR. LYNCH-WALSH: I think it might be
24 up to the Committee where, just like when I
25 had the runaround over getting audio

1 recordings and then we now have recordings,
2 which I hope are up to date on the website.
3 And that was decided by the Committee.

4 MR. JABOUIN: No, Dr. Lynch-Walsh.
5 Just to -- I'll mention two things. I'll
6 still give you the same response I gave you
7 before. I'll discuss that internally within
8 the District and we'll let you know what we
9 do.

10 With respect to the recordings, we now
11 have a court reporter. This item is not on
12 the agenda. And that's what we're utilizing
13 and that's what's getting posted on there.
14 That what was decided by -- at the meetings.

15 DR. LYNCH-WALSH: We decided as a
16 group that instead of having the recordings
17 we would just have the transcript?

18 MR. JABOUIN: The transcripts are
19 all. I think you wanted to have access to
20 the Teams meetings and we provided that so
21 you can easily access it. So, the
22 transcript --

23 DR. LYNCH-WALSH: We're not doing
24 Teams meetings. What I'm asking is whether
25 we decided as a group to only have the

1 transcripts and forgo having the recordings
2 now. I don't recall that. Does anyone
3 else?

4 MR. JABOUIN: I believe it's just the
5 transcripts that are being put --

6 DR. LYNCH-WALSH: Did -- I'm going to
7 say it again. Did we vote as a group? I
8 don't remember. Maybe --

9 CHAIR MAYERSOHN: I think -- I think
10 the transcripts were in lieu of, because we
11 talked about minutes.

12 DR. LYNCH-WALSH: We talked about it,
13 but the recording is still being made or is
14 it not being made anymore?

15 MR. JABOUIN: Yes. We discussed
16 having just the transcripts and all you
17 requested was having access to the Teams
18 meeting so you can easily access it, and
19 that was provided to you.

20 CHAIR MAYERSOHN: Ms. Shaw?

21 MS. SHAW: Mr. Chair, while I -- this
22 is so wonderful and fun to listen to, we
23 have an agenda, and what we're discussing
24 was audit -- public comments. So, if there
25 are no public comments or issues, could we

1 move on to the agenda? I do have to leave
2 at 1:00 o'clock.

3 DR. LYNCH-WALSH: I appreciate that,
4 Ms. Shaw, but the problem is that
5 Mr. Jabouin does not respond to any of my
6 emails, because he makes up different rules
7 for me. So, the only option I have to get a
8 question answered is to do it on the spot
9 here.

10 MR. JABOUIN: So, this is not on the
11 agenda, so I just suggest that we proceed.

12 CHAIR MAYERSOHN: All right. Well,
13 let's -- let's proceed. We can discuss this
14 if we have time as the meeting progresses.

15 Audit Chair Committee Comments. I've
16 got a -- just an update and then I've got a
17 procedural operational request.

18 Just to let you know that our
19 Policy 1.7 group met with Dr. Osgood
20 regarding -- and this is a follow-up on
21 quorum, reducing quorum.

22 Based upon the Attorney General's
23 opinion and letters, it is extremely
24 unlikely that we will be able to meet
25 outside of -- through Teams or whatever the

1 process may be without having a physical,
2 in-person quorum.

3 However, there was discussion about possibly
4 reducing the number of members to maintain
5 quorum.

6 Since, for this Committee's purpose,
7 we're able to maintain quorum, I would just
8 say that that seems to be a moot point for
9 us at this point.

10 So, I just wanted to alert, as far as
11 other committees, they're still working
12 through that process.

13 From a procedural standpoint, and I
14 want to bring this forward, it was brought
15 to my attention that we may have kind of,
16 I'll call it, usurped Robert's Rules of
17 Order on our last meeting regarding a motion
18 that was made by -- officially by Ms. Pou.

19 So, in the abundance of caution -- and
20 the motion, I believe, is in your minutes,
21 on page 62 of the minutes.

22 In the abundance of caution, if we can
23 get -- and I guess it's not really
24 reconsideration, but a renewal of the
25 motion, this way we can cure anybody who

1 might have objection to us making the
2 motion.

3 It was my belief that Ms. Pou brought
4 forward the motion, however, as I said, I
5 just wanted to cure any questions that we
6 may have procedurally been operating out of
7 Robert's Rules of Order.

8 So, do you want to renew your motion?
9 Do you understand what I'm trying to get at?

10 MS. POU: Yes.

11 CHAIR MAYERSOHN: Okay.

12 MS. POU: Is the issue that it wasn't
13 seconded?

14 CHAIR MAYERSOHN: No, no, no. The --
15 the issue -- the issue was -- is that
16 Ms. Fertig had made a motion. The motion
17 failed. In Robert's Rules of Order you
18 can't bring back the same motion unless you
19 are -- unless somebody on the prevailing
20 side wishes to bring it back.

21 We had discussion on it and there had
22 been some questions whether or not
23 Ms. Fertig had made a motion, whether
24 Ms. Pou had made a motion. Mr. Jabouin, I
25 believe, stated, no, there was no motion on

1 the floor.

2 However, just to be clear so that we
3 can cure any problems that might have been
4 outside the scope of Robert's Rules, we
5 are -- we can cure that through a renewal of
6 a motion. So, if we do that today, that
7 same motion would then be officially
8 accepted and we can get an answer and move
9 forward with it, so.

10 MS. POU: Okay. I can go ahead and
11 repeat the motion.

12 CHAIR MAYERSOHN: Okay.

13 MS. POU: My motion was to have the
14 Chief Auditor have a conversation with RSM
15 to discuss the possibility of bringing the
16 information that Ms. Fertig had requested in
17 terms of the projects and in case that there
18 would be additional costs we would need to
19 know.

20 CHAIR MAYERSOHN: Correct.

21 MS. POU: Because, it was -- I guess
22 while it is being requested in sort of a
23 change in the scope of the audit.

24 CHAIR MAYERSOHN: So, that is your
25 motion?

1 MS. POU: Yes.

2 CHAIR MAYERSOHN: Do I have -- do you
3 have that? It's the same motion that she
4 made here.

5 MR. JABOUIN: It is, in a sense,
6 essentially the wording on that. I do have
7 that.

8 CHAIR MAYERSOHN: Okay. So, do we
9 have a second? Don't all jump at once.

10 MR. JABOUIN: Can we have a second to
11 that motion, please?

12 MS. SHAW: I'll second it for
13 discussion. Phyllis Shaw.

14 CHAIR MAYERSOHN: Okay. Ms. Shaw
15 seconded it. Is there any discussion on the
16 motion?

17 DR. LYNCH-WALSH: Yes. I'd like to go
18 back to the first motion, because -- I think
19 we're losing what the point of Mary Fertig's
20 motion was, which was to get the
21 demographics on future audits.

22 And then we got sent something as a
23 result of this one, to figure out how they
24 can provide the information that is needed,
25 and I'm not satisfied with the response we

1 got.

2 But, it's neither here nor there to me
3 because, as I said before, we can figure out
4 how to drop demographics in there. Because,
5 we've already had a response to this motion,
6 essentially.

7 CHAIR MAYERSOHN: Right. All I'm
8 trying to do is make this official. If we
9 want to go back and -- to change it we can
10 do that at a later date, but this just
11 quantifies --

12 MS. POU: Housekeeping.

13 CHAIR MAYERSOHN: Yes. Ms. Shaw?

14 MS. SHAW: Yes. Mr. Chair, I just
15 wanted to make sure and confirm, because
16 everyone seems to be confused. All we're
17 doing is to cure the violation from the last
18 time, so we're just redoing the motion that
19 was already done and approved.

20 CHAIR MAYERSOHN: Correct. I don't
21 want to say "violation." In an abundance of
22 caution, so that we are operating under what
23 some may perceive that we didn't operate
24 under Robert's Rules, I just wanted to --

25 And again, my opinion was we went

1 through the proper channels, but I've been
2 advised that maybe we didn't, so I just
3 wanted to cure what we had done properly.

4 So, is there any more discussion?
5 Seeing none, do we have a motion to approve?

6 MS. SHAW: Already done.

7 CHAIR MAYERSOHN: All those in favor,
8 signify by saying "aye."

9 COMMITTEE MEMBERS: Aye.

10 CHAIR MAYERSOHN: Anybody opposed?

11 DR. LYNCH-WALSH: No.

12 MR. JABOUIN: Is that an opposition,
13 Dr. Lynch-Walsh, or --

14 DR. LYNCH-WALSH: Yes. I'm voting no,
15 just because I'm not -- not a fan of how the
16 whole thing went.

17 MR. JABOUIN: So, we will reflect that
18 Dr. Lynch-Walsh --

19 CHAIR MAYERSOHN: And Ms. Dahl, are
20 you in favor or not?

21 MS. DAHL: I'm in favor.

22 CHAIR MAYERSOHN: Okay. So it passes.
23 And those are my comments.

24 Do we have approval of the
25 January 28th minutes? Do we have a motion

1 to approve? Don't all jump at once. Boy,
2 you guys are so active today.

3 DR. LYNCH-WALSH: So moved.

4 MS. POU: Second.

5 CHAIR MAYERSOHN: Who seconded?

6 Motion was made by Dr. Lynch-Walsh. Who
7 seconded the motion?

8 MS. POU: I did.

9 CHAIR MAYERSOHN: Oh. Ms. Pou
10 seconded. All in favor signify by saying
11 "aye."

12 COMMITTEE MEMBERS: Aye.

13 CHAIR MAYERSOHN: Anybody opposed?

14 The ayes have it.

15 All right. Proposed Audit Committee
16 Meeting Dates. Mr. Jabouin.

17 MR. JABOUIN: Yes. Thank you. Agenda
18 item number 8 that is in your package,
19 although Article 5, Section 2 of the Audit
20 Committee Bylaws call for the establishment
21 of the meeting date at the first meeting of
22 the school year, operationally I am trying
23 to anticipate challenges in booking this
24 room and now we do also book the room next
25 door, the pre-function room.

1 And so, I'm hoping to be able to get
2 approval for these dates so I can get that
3 process going, as these rooms are very
4 difficult to get. So, the proposed dates
5 that are in your package, there is some
6 logic behind those.

7 So, one of the things to keep in mind
8 is that the November date that I have here
9 of November 18th, that is based around the
10 filing of the Comprehensive Annual Financial
11 Report.

12 The January date allows for approval
13 of the Single Audit, the Independent
14 Auditor's Report, the Management Letter, the
15 various compliance reports that we need to
16 file with the different agencies.

17 The March date allows me some cushion
18 in case those don't get done in January.

19 So, a year ago there was a concern
20 with a single audit and I needed to get that
21 approved in March, because those all need to
22 be in at least by March 31st. There are
23 actually some sub-dates on that. So, I do
24 need the March date, as well.

25 The August date is the one that we

1 have the Nominating Committee Meeting in and
2 those are the ones that are -- that I'd like
3 to keep where they are for those particular
4 reasons.

5 Other than that, we try to space the
6 meetings apart a little bit to get some
7 balance, because, in between the Audit
8 Committee dates, there's also the Board
9 meetings that I have to present the reports
10 in. And so, there is some things that I
11 try to build in order to be able to get the
12 report flow going if it needs to be.

13 As far as the days of the week,
14 Tuesdays are usually the Board meeting
15 dates. Wednesdays a lot of District Staff
16 are involved in agenda planning meetings for
17 the Board meeting dates.

18 Mondays are usually challenging for
19 District Staff because they're preparing for
20 the Board meeting on Tuesdays. And then,
21 Fridays also have some problems.

22 So, Thursdays actually is the
23 timeframes that actually work best.

24 I am, as I mentioned at the beginning
25 of the meeting, always grateful to the

1 Committee's time. The meetings are for
2 11:30. I don't know if there's any thoughts
3 as far as having them a little bit earlier.
4 Cabinet members who participate in these
5 meetings, they do have some meetings in the
6 afternoon.

7 So, I present these proposed dates for
8 the Committee's consideration and any
9 comments that the members may have and to
10 potentially pass them through a vote.

11 CHAIR MAYERSOHN: Okay. Are there any
12 comments regarding the dates and, I guess,
13 the new time being at 11:00 o'clock?

14 MS. SHAW: Phyllis Shaw. Motion to
15 adopt the recommended Audit Committee dates.

16 CHAIR MAYERSOHN: And the new time, as
17 well?

18 MS. SHAW: Yes. The new time, as
19 well.

20 CHAIR MAYERSOHN: Okay. Motion by
21 Ms. Shaw.

22 DR. LYNCH-WALSH: Second.

23 CHAIR MAYERSOHN: Second by Dr. Lynch-
24 Walsh. All in favor signify by saying
25 "aye."

1 COMMITTEE MEMBERS: Aye.

2 CHAIR MAYERSOHN: Anybody opposed?

3 Ms. Dahl, is that a yea or a nay?

4 MS. WALSH: Aye.

5 CHAIR MAYERSOHN: Okay. The ayes have
6 it. Nobody opposed. All right.

7 Moving on to Dr. Wanza.

8 MR. JABOUIN: We're only four minutes
9 behind schedule. That's very good. Thank
10 you.

11 So, we do have on agenda number 9,
12 these are the internal funds audits that
13 cover 26 schools. This audit was performed
14 by Ms. Ann Conway and several of my team
15 members.

16 I have before gone into detail as far
17 as the scope of these internal funds audits,
18 you know, I talked about the different
19 sub-funds that were reviewed and the
20 different policies and procedures that
21 Ms. Conway's team checks, and so I'm
22 prepared to go over that again, but I -- I
23 thought that I would bypass that.

24 I do want to point out that these
25 26 schools did not have any exceptions, and

1 so I do thank you, Dr. Wanza, for continuing
2 to emphasize, you know, adherence to
3 policies and procedures as it pertains to
4 the scope of this work and I appreciate your
5 leadership and I certainly hope that you've
6 communicated to those schools the good work
7 that they've done.

8 That concludes my discussion on the
9 internal funds reports.

10 CHAIR MAYERSOHN: Are there any
11 questions? Dr. Walsh.

12 DR. LYNCH-WALSH: Sort of a related
13 issue. So, great -- is Ann here? Great
14 job, Ann, Ms. Conway, as always. But, I do
15 have some questions, because there have been
16 issues raised about what is and isn't
17 audited in internal funds.

18 We've had SAC issues raised. DAC
19 passed a motion and, actually, they were
20 asking about it, I think, last night. So,
21 I'm going to ask about the status of their
22 motion.

23 And there have been SAC issues raised
24 in terms of SAC fund activity for Cypress
25 Bay, and Blanche Ely actually had a

1 community member who was a forensic
2 accountant bring forward some issues, they
3 did, and there's no recourse if you question
4 what's going on with the SAC budget.

5 I, myself, was put in the position of
6 doing a public records request --

7 CHAIR MAYERSOHN: It's okay. Welcome,
8 Ms. Fertig. For the record, Ms. Fertig is
9 here in person, not by phone.

10 DR. LYNCH-WALSH: Okay.

11 CHAIR MAYERSOHN: Thank you.

12 DR. LYNCH-WALSH: I'm just -- hi. I'm
13 mentioning DAC SAC motion from last year and
14 the Blanche Ely SAC issues and Cypress Bay.

15 So, the public records request, I got
16 a response that the records attached were
17 responsive to my request and the records
18 that were attached to what I got from the
19 public records office were the attachments
20 from my email sent to the school.

21 So, it appears the school, for some
22 reason that boggles my mind -- because, the
23 records request was very clearly indicated
24 it was for the school budget.

25 What I got back were my own

1 attachments, which included minutes from the
2 November 19th Audit Committee meeting, that
3 had then been redacted by the Public Records
4 Office because those are the records they
5 were given.

6 So, I'm trying to understand, if the
7 school was providing the Public Records
8 Office with the school budget for the past
9 two fiscal years, how could they make such a
10 mistake and to not know what a school budget
11 is and send forward, essentially, my own
12 email to the Public Records Office.

13 Don't they know what a school budget
14 is? And I guess that question is for
15 Dr. Wanza.

16 DR. WANZA: Valerie Wanza, Chief
17 School Performance and Accountability
18 Officer.

19 So, the school's budget records do not
20 reside in my office. I will certainly see
21 what the school sent that is responsive to
22 your request.

23 I would also like to add that -- and I
24 certainly thank Ms. Conway for her
25 partnership over the last, I don't know,

1 since I've been a principal, since 2002.

2 And I certainly want to first start by
3 saying that all of the schools listed today
4 did receive a congratulatory letter from me
5 with my original signature thanking them,
6 the bookkeeper and everyone involved in the
7 process for the outcomes that are on today's
8 agenda.

9 The second thing I will say is that,
10 the entire SAC budget is not an internal
11 fund, therefore it's not included in what is
12 audited in the audit process by Ms. Conway's
13 office.

14 And -- however the Board, the
15 Superintendent, whomever the term is, they
16 want to audit schools, comprehensive budget,
17 it's not my decision to say.

18 But, the reason why the SAC budget is
19 not a part of the Internal Funds Audit is
20 because the SAC budget is not an internal
21 account at the school.

22 And I'm not saying that that's right,
23 wrong or indifferent, I'm just saying that's
24 what it is.

25 And then, the second thing I will say,

1 Dr. Lynch-Walsh, to your question, I will
2 see what the school provided. The school
3 absolutely knows what their budget is and
4 what it is not.

5 As I said, school budget documents do
6 not sit in my office and we will see what
7 they submitted as responsive to your request
8 to ensure that what you have -- are
9 requesting is what you indeed received.

10 DR. LYNCH-WALSH: Well, that's almost
11 pointless, because we -- I know what I was
12 given. But, here's the thing. It's the --
13 you have the custodian of the records. Is
14 the school the only custodian of the school
15 budget?

16 MR. JABOUIN: This item is not on the
17 agenda.

18 DR. LYNCH-WALSH: It's related.

19 MR. JABOUIN: It's not --

20 DR. LYNCH-WALSH: Okay.

21 MS. MARTE: Through the Chair,
22 Mr. Mayersohn?

23 DR. LYNCH-WALSH: I'll just wait for
24 my comments later. That's alright.

25 CHAIR MAYERSOHN: Please. So, I have

1 Ms. Marte, Ms. Fertig, Mr. Barnes and
2 Ms. Shaw.

3 MS. MARTE: I'll defer the Committee
4 members --

5 CHAIR MAYERSOHN: Okay. Mr. Barnes or
6 Ms. Fertig? Either one.

7 MR. BARNES: Mr. Chair.

8 CHAIR MAYERSOHN: Yes.

9 MR. BARNES: I think at some point for
10 this Committee we need to keep in mind what
11 we have been charged to do.

12 And as I look at our bylaws, it says
13 our responsibility is to review in-depth
14 financial reports prepared by Staff.

15 If we don't have all of the
16 information -- and I've said over and over,
17 when individual Audit Committee members do
18 their diligence and do their homework and
19 have all their facts together and then they
20 bring them before us and present them as
21 they have found them to be, it puts us at a
22 distinct disadvantage. Because, we are
23 discussing something that we have not been
24 privy to.

25 So, I think we really need to stick to

1 the -- that's why we never finish our
2 agenda, because we go down the lane that has
3 not been set for us. My comment.

4 CHAIR MAYERSOHN: Ms. Fertig?

5 MS. FERTIG: Yes. Mr. Barnes, I agree
6 that we should stay on topic. The issue of
7 public records request -- well, skip the
8 public records request, because that's
9 clear. I mean, if you're not getting the
10 answer -- if you're not getting a response,
11 there's a legal avenue to pursue that and
12 that might be an option for the people who
13 feel they're not getting records.

14 But, on the greater issue of the
15 budget of a School Advisory Council, which
16 is empowered by state legislature, which is
17 a Sunshine Committee, I'm not understanding
18 why that budget isn't public and posted on a
19 school website. I'm kind of alarmed that it
20 would be a mystery in any school as to what
21 their budget is, because it's a public
22 record.

23 And so, I'm not going to comment
24 further on that, I would just like to say I
25 agree with you about the agenda and our

1 scope.

2 I would, however, just suggest that,
3 rather than continue discussing this, the
4 Districts make sure that records that are
5 public, and particularly a School Advisory
6 Council record, a budget of a school, that
7 those things are posted on the school
8 website and everybody can see it. So,
9 that's my thought.

10 CHAIR MAYERSOHN: Ms. Shaw?

11 MS. SHAW: I would like to compliment
12 the schools who are listed in here and the
13 Internal Audit Committee office for doing
14 such a great job on this and motion to
15 transmit.

16 DR. LYNCH-WALSH: Second.

17 CHAIR MAYERSOHN: So, we have a motion
18 to transmit by Ms. Shaw, a second by
19 Dr. Lynch-Walsh.

20 Is there any further discussion? And
21 the only thing that I'm going to say at this
22 point, I agree with the Committee as far as
23 discussing items that we have. Some of
24 these items, sometimes we did have a public
25 speaker that came to talk about the SAC

1 audit. I know -- or SAC -- or wanting to
2 have a SAC audit.

3 I know that we talked with -- or I
4 personally talked to Mr. Jabouin and he said
5 that currently is not in the purview of our
6 audit plan.

7 If we decide that that's something
8 that we might want moving forward, when we
9 have our next go around for our audit plan,
10 we can discuss that. It doesn't mean it's
11 going to happen or not, but we can discuss
12 that.

13 The other thing is, and I'm kind of
14 going to reflect what Dr. Mack always said
15 and kind of piggyback on Mr. Barnes, is
16 that, anything that we ask the Chief Auditor
17 to do takes away from what he's really
18 assigned to do.

19 And if we're going to ask the Chief
20 Auditor to go through, you know, 25 million
21 emails or other things, it takes away the
22 time, especially the fact that we've talked
23 in this Committee before that he doesn't
24 have a director to kind of assist him with.

25 So, that's where, when we talk about,

1 in one of these audits that we have today,
2 the HCT report, it really talks about many
3 of substantive issues that we should be
4 talking about.

5 These other issues are stuff that --
6 and I -- I kind of ask Ms. Marte, and
7 correct me if I'm wrong, legislatively
8 wasn't there a requirement or maybe
9 discussing that there was a requirement to
10 have a school budget on a website or that
11 was something that was never passed?

12 MS. SHAW: Mr. Chair, is that part of
13 the motion?

14 CHAIR MAYERSOHN: No. I have -- no,
15 no, no. I'm just -- it's not part of the
16 motion. I'm just --

17 MS. SHAW: So, could we move on to the
18 motion and then any other discussion not
19 relating to the motion that we can take up
20 either in Audit Committee comments or some
21 other place?

22 CHAIR MAYERSOHN: So, I just want
23 to --

24 MS. MARTE: So, the legislative
25 requirement is that the District budget, the

1 District-wide budget be posted in a certain
2 form that conforms with State Statute on the
3 home page of the Broward County Public
4 Schools. We comply with that.

5 If you look at the home page of the
6 District, scroll down to the bottom, it says
7 "Budget Resource," you click on it and the
8 District not only has ten years' worth of
9 budget documents, but it has ten years worth
10 of (inaudible).

11 The schools are required to -- and I
12 might use the wrong word, so I might have to
13 come back to you.

14 The schools are required, through the
15 Cost Reporting System -- and maybe Ms. Pou
16 can help me, because she used to do this in
17 Miami -- to post what the school
18 expenditures are for the previous year. And
19 we comply with that, as well.

20 But, there is no requirement that each
21 individual school post their budget. And I
22 need to say that I would be concerned about
23 that for several reasons.

24 The budgets at schools change often
25 when they get their ACE money, when they get

1 CAP money, when they get a new grant. It's
2 a constantly evolving budget. So, I think,
3 you know, the amount of responsibility an
4 individual school would have to keep that up
5 would be an issue.

6 And the SAC budget is the
7 accountability budget from the State and
8 resides within general fund. It is not in
9 internal funds. I just want to make sure
10 that's clear for the record that it is not
11 within the scope of the number 9 on the
12 agenda.

13 CHAIR MAYERSOHN: Right.

14 MS. MARTE: And it's \$5 per student.
15 So, in a case of Cypress Bay it's about
16 \$25,000.

17 CHAIR MAYERSOHN: All right. So, we
18 have a motion to transmit, we have a second.
19 Is there any further discussion? Seeing
20 none, all those in favor signify by saying
21 "aye."

22 COMMITTEE MEMBERS: Aye.

23 CHAIR MAYERSOHN: Anybody opposed?

24 MS. DAHL: Aye.

25 CHAIR MAYERSOHN: The ayes have it.

1 All right. Next item, number 10,
2 Property and Inventory Audits.

3 MR. JABOUIN: Thank you.

4 CHAIR MAYERSOHN: Are we bringing in
5 the --

6 MR. JABOUIN: Yes. There are some
7 guests that will be coming in as I introduce
8 them forth.

9 So, this is agenda item number 10.
10 This is our Property and Inventory Audit.
11 This audit was done by several members of my
12 team, it was managed by Ms. Ali Arcese.

13 The specific schools and departments
14 that were reviewed, those are listed on
15 page 4. If you go to page 4 you will see
16 that there were five schools that were
17 reviewed; Oriole Elementary, Riverside
18 Elementary, Attucks Middle, Bright Horizons,
19 Cypress Run Education Center.

20 Each of those schools had some items
21 that were not accounted for. Those were
22 items that we couldn't find, the school
23 couldn't find and ultimately those couldn't
24 be found.

25 And then there were two schools that

1 had some noncompliance with policy.

2 However, they were below the 1 percent
3 threshold for exception and so we have
4 communicated those to the schools for them
5 to manage it. But, it's acceptable on that
6 end.

7 The departments that were reviewed are
8 also listed there. We had Accounting and
9 Financial Reporting, we had the Before and
10 After School Care and the Food and Nutrition
11 Services area.

12 Accounting and Financial Reporting,
13 they had no items that were unaccounted for,
14 there were also no items with policy issues,
15 either.

16 And the Before and After Care area,
17 they also had no unaccounted for items and
18 there were also no policy issues, as well.

19 Now, with respect to Food and
20 Nutrition, and we do have some of the team
21 members here, we do have, as you can see,
22 some items that are not accounted for that
23 are listed here.

24 I do want the Committee to know that
25 this is a very large area, a very large

1 department, and we, ourselves, we've audited
2 them for technology equipment, but not this
3 type of audit where we took a look at all of
4 their assets. It's a very big department.

5 Nevertheless, adherence to our
6 policies and procedures is important.
7 Safeguarding of the District assets are
8 important. This is what we do on our
9 audits.

10 There are certain schools and certain
11 departments that do well on these audits,
12 they're below the exceptions or some of them
13 have none and that's very important.

14 But yet, at the same time we hadn't
15 had a chance to take a look at this area, so
16 the opportunity for us to provide an
17 evaluation of their processes and policies
18 and procedures had not occurred.

19 Just sort of glancing through the
20 list, you know, you'll take a look at some
21 of those items and you see the BCI number
22 column.

23 The first two numbers represent the
24 years that those items were purchased. And
25 you can see that some of them were purchased

1 a long time ago. Some of them go back to
2 the '90s.

3 None of them are smart assets, because
4 those would have had an "S" in the DPI
5 number.

6 But, take a look at the Depreciable
7 Value column there. And if you just take a
8 look at it, and there's a summary on page 8,
9 the book value of those assets was \$7,168.
10 So, it's a 1.7 percent versus for the large
11 number of assets that they have.

12 Now, there were also some items that
13 were disposed of on page 11 with remaining
14 useful life and those amount to 8,594.

15 But, this is a very big department, so
16 this audit took a long time. So, we started
17 it -- so, I started working with the
18 District in June of 2018 and this audit
19 started at that time.

20 So, it took us a long time. In some
21 cases they waited for me to review some of
22 the issues. But, there were ten
23 recommendations that Ms. Arcese had.

24 And it's good to see that during the
25 time of the audit Ms. Mulder and her team

1 worked very hard and they worked immediately
2 and took action.

3 And you can see in the response that
4 she put together, which has some input from
5 Ms. Coker on there, that some of these
6 issues were taken care of immediately. You
7 see some dates of July 2018, August 2019,
8 where she didn't wait for the audit to be
9 over to start working on these particular
10 issues.

11 And I got into a conference call with
12 her team members and I appreciate the
13 accountability that was taken in that
14 department and the willingness to be able to
15 improve the processes.

16 Ms. Arcese, who has been doing school
17 audits since then, she has looked into the
18 cafeterias and she has told me that we do
19 see a good amount of improvement, you know,
20 in that area.

21 So, it is one where a large department
22 that had not been looked at in a very long
23 time that had a lot of assets under their
24 responsibility, but many of the assets that
25 were not accounted for had no book value and

1 dated for a long period of time, and we've
2 gotten the corrective action and the desire
3 to change the processes to make sure that,
4 going forward, that they are -- that the
5 assets are accounted for properly.

6 So, I wanted to make those particular
7 comments, because it is important to provide
8 the right context in this type of work.

9 I've concluded my introductory
10 comments. Mr. Chair, I don't know if you'd
11 like to hear from Ms. Mulder or Mr. Woods or
12 members of the Committee at this time.

13 CHAIR MAYERSOHN: Well, let me -- let
14 me first -- Ms. Mulder, if you can introduce
15 yourself and then your team so we have it
16 for the record and then we can go to
17 Ms. Shaw.

18 MS. MULDER: Of course. Good
19 afternoon, everyone. Mary Mulder, Director
20 of Food and Nutrition Services for the
21 County. I have the privilege of serving the
22 County and our community.

23 Behind me I have Ms. Jane Landi. She
24 is responsible, as a food and service
25 coordinator, of menu planning bidding. She

1 was the prior supervisor over Technology and
2 I.T.

3 Beside her is Mr. Arif Ali. He is the
4 current supervisor of task-assigned I.T. and
5 computer services.

6 Next to Mr. Ali is Mr. Deryck Clarke.
7 He is a specialist in Equipment and Supplies
8 for our department.

9 And then, next to Mr. Clarke is
10 Ms. Lynne Wells and she is the supervisor
11 for Equipment and Supplies.

12 We also have additional staff members
13 that are part of the inventory team in the
14 pre-function room and several staff members
15 that are not with us today. So, it's quite
16 a large team.

17 CHAIR MAYERSOHN: Okay. Ms. Shaw?

18 MS. SHAW: Thank you. Good afternoon.
19 Welcome everyone. So, I have a number of
20 questions, probably not as many.

21 When was the last actual audit? You
22 said it was a long time ago. I mean, a long
23 time ago for me could be yesterday, so.

24 MR. JABOUIN: If I could have
25 Ms. Arcese respond to that. I think it

1 predated my hire as well as Ms. Arcese's
2 hire. Ms. Arcese?

3 MS. ARCESE: Ali Arcese, (inaudible).
4 Can you hear me?

5 CHAIR MAYERSOHN: Not really.

6 MR. JABOUIN: As we're waiting and my
7 mic is on, I forgot to mention, there were
8 some very large initiatives that
9 Ms. Mulder's team worked on over the last
10 few years, such as expanding the Aftercare
11 Supper Program, putting in a new computer
12 system that integrates with SAP and then
13 also replacing some of the walk-in
14 refrigerators.

15 I mean, still, every department has
16 had a lot of initiatives and they have to
17 follow the policy and procedures, but I just
18 wanted to mention those points, as well.

19 MS. ARCESE: Can you hear me? Great.
20 Again, Ali Arcese, Office of the Chief
21 Auditor.

22 So, as far as the type of audit that
23 we've done in the past, it's -- in the
24 report it says that basically what they
25 were -- the audits in the past were

1 technology items, such as computers,
2 printers, items like that.

3 I think this is the first time that
4 we've actually ever done such an extensive
5 audit of all the equipment. Why that is,
6 I'm not able to explain why. I -- so, it
7 preceded me, as well.

8 I don't know -- I know that in 2015
9 one of the team -- one of my team members
10 actually said that they did attempt to do
11 this type of audit.

12 I know that there was a finding
13 from -- I want to say Auditor General or
14 something where there were excluded assets
15 at one point and they were moved to
16 trackable assets. And that's possibly when
17 they attempted to do this audit but couldn't
18 because there were so many records and
19 things that they needed to clean up still at
20 that time.

21 So again, that's possibly why it took
22 us so long was because there were a lot of
23 documents and things that we needed.

24 And I have to say that Food and
25 Nutrition provided a vast amount of

1 documents. We were lucky enough that they
2 were able to provide the historical data so
3 that we can identify the items and things
4 like that.

5 MS. SHAW: Thank you. Based on the
6 information just presented and the mere fact
7 that we don't know when if where the
8 audit -- what are the plans future audits,
9 not the piecemeal one, but for a full --

10 And the reason I'm asking is, we all
11 know what an audit is. We're only
12 something -- a certain amount of data.
13 We're not looking at every item.

14 So, with that in mind, when do we
15 plan -- what are the next dates? Do we have
16 an organized set of future dates that we may
17 be able to use maybe once every four years,
18 once every three years or whatever the case
19 may be?

20 MR. JABOUIN: So, Ms. Shaw, your
21 question relates to a much bigger challenge
22 in the sense that the District and
23 Ms. Marte, Dr. Wanza, Mr. Dunn and
24 Mr. Woods and I have been meaning to look at
25 the inventory process from beginning to end.

1 So, our team does not do the -- all of
2 the different areas within a year. So, we
3 get as many of them that we can get done,
4 which is, we get about, like, 80 of them
5 done a year.

6 So, in the best case scenario you'd
7 say we look -- we come back much more
8 quickly than however long it took, but we
9 don't have the bandwidth to be able to do
10 all those areas.

11 But, we also don't -- we should not be
12 adding more team members because we
13 recognize in other audits that the inventory
14 process needs to be looked at. Because --
15 so, it's difficult to know that.

16 I think it's important, Ms. Shaw,
17 given the large areas, we should give some
18 sort of a checkpoint with Ms. Mulder that
19 may not be a full audit, but one where we --
20 we'd have a better idea as to how she's
21 progressing with those plans.

22 So, I think that that's something that
23 we could probably queue up in shorter order
24 as we take a look at the inventory process.

25 MS. SHAW: Thank you. My next

1 question is, and I take it -- it doesn't
2 seem like there's a software or any type of
3 program in place to help track the
4 inventory? Because, it would make it much
5 more easier to kind of determine when things
6 are moved.

7 So, let's say things are moved from
8 one school to another because that school
9 needed and one school had surplus. Is there
10 a policy in place to say that it needs to be
11 moved, it's reverse req'd or whatever the
12 case may be, but not only that, it's tracked
13 within some kind of software system so when
14 that school is looking for it they can say,
15 "Oh, it was moved to another school by our
16 director." Or whoever is in charge.

17 MR. JABOUIN: That's -- so, Ms. Shaw,
18 I don't think there's an actual software
19 that tracks them. We've done -- the
20 District has looked at the process and we've
21 identified issues from -- from the
22 beginning, like when the asset's ordered,
23 where -- and this is not a Food and
24 Nutrition Services comment, this is a
25 District-wide comment -- where something may

1 actually be routed to the wrong general
2 ledger and it ends up there. So, we have
3 issues there.

4 There's also the ongoing issues with
5 the semiannual inventories that exist
6 District-wide, as well.

7 And that actually, as this process
8 evolves, that is going to be the key control
9 for the organization is the semiannuals on
10 that end. But, I don't know if a software
11 is actually the answer to those particular
12 issues.

13 Because, at the end of the day, we do
14 have examples, District-wide, of existing
15 policies and procedures that are sometimes
16 not followed on that end. So, despite good
17 design, we do have some issues with
18 adherence to policies and procedures, as
19 well.

20 MS. SHAW: Okay.

21 MR. WOODS: Mr. Chair, if I may?

22 CHAIR MAYERSOHN: Yes, you may.

23 MR. WOODS: Through the Chair. So,
24 first of all, good morning everyone, good
25 morning Chair Mayersohn.

1 If I can just add to that, there is a
2 larger inventory process improvement project
3 that Mr. Jabouin has referenced a few times
4 and I know that our SAP system has some
5 capabilities in doing this.

6 So, my expectation is that we will
7 consider leveraging our existing ERP system
8 to help us do that. But, as of today, that
9 system does not exist.

10 MS. SHAW: Thank you. My last
11 question: Is there a reverse requisition
12 policy and are all the players, those who
13 need to be documented, aware of this policy
14 and, if so, could they be reminded of this
15 policy?

16 Because, we all know that if -- if
17 someone is not understanding that when a
18 particular piece of equipment is no longer
19 in use or is broken or whatever the case may
20 be, they may just throw it away.

21 But, if they understand that it needs
22 to be reverse req'd back so we can take it
23 off our books so during an audit it doesn't
24 show up, that it is still on our books, I
25 think that is important to kind of make sure

1 that we're -- folks are understanding those
2 policies if they are in place.

3 MR. JABOUIN: Yes. Thank you.

4 CHAIR MAYERSOHN: Is that it,
5 Ms. Shaw?

6 MS. SHAW: Yes. Thank you.

7 CHAIR MAYERSOHN: Okay. Anybody else?
8 Mr. Barnes.

9 MR. BARNES: As I look at the
10 responses from management and people who are
11 on the ground level, it seems to be a
12 systematic problem, not necessarily the
13 school base.

14 As I read through the report I saw
15 where new equipment had been purchased
16 through the capital -- through a capital
17 bond-issued grant and during the course of
18 the audit -- and Ali, you can correct me if
19 I'm wrong -- they couldn't even track the
20 new equipment because it was not entered in
21 where it should have been.

22 So, that's why I'm saying, we can put
23 all the things in place about we're going to
24 do this, we're going to do that. A lot of
25 other people do it, the people on the ground

1 say.

2 So, the question is, if you look at
3 the high schools, they have really got it
4 together. And I think they probably took
5 some leeway through Dr. Wanza and our
6 recommendation. And I see the same thing
7 with departments. But, I don't see the same
8 accountability with the District-level
9 departments that I see with school base.

10 So, unless there is something in place
11 to hold these departments accountable,
12 explain to me why you just bought thousands
13 of dollars worth of new equipment and the
14 auditor comes and it's not there. I mean,
15 it's maybe physically there, but there's no
16 paper trail.

17 So, I just see it as being a
18 systematic problem that, unless there's some
19 accountability, it's not going to get any
20 better. I mean, there's no response to
21 that.

22 CHAIR MAYERSOHN: Mr. Woods, do you
23 have any comment to that?

24 MR. WOODS: Thank you for the
25 opportunity. I just, you know, I think it's

1 inherent in, it's a paper-based system. And
2 I think that that alone lends itself to
3 human error, inconsistencies, a lack of
4 accountability.

5 I don't have a great answer for it,
6 but I think just the fact that it's still
7 paper-based from the District-wide
8 perspective I think is what creates the
9 challenge for us.

10 MR. BARNES: Makes sense.

11 CHAIR MAYERSOHN: Ms. Fertig?

12 MS. FERTIG: Actually, that response
13 concerns me more than anything in this
14 audit, that we're in 2021 and what we're
15 saying is we can't keep track of our
16 inventory because we're the sixth largest
17 school district in the country and we have a
18 paper-based system and we've paid to have
19 all kinds of things converted to, you
20 know -- with -- to meet -- with current
21 technology we've implemented it all over the
22 School Board, but we still have a
23 paper-based system? That's more alarming
24 than anything in here.

25 But, I want to echo what Mr. Barnes

1 said. I think this has long been a concern
2 of this Audit Committee that principals are
3 treated one way --

4 This department does wonderful things.
5 They touch every child in our school system.
6 There is no question about that.

7 Our principals do wonderful things.
8 If they got an audit like this they would be
9 written up, wouldn't they, Dr. Wanza?
10 Wouldn't it impact -- because, this is what
11 we've been told in the past. Doesn't it
12 impact their evaluation?

13 DR. WANZA: So, we do have a
14 progressive discipline process. It's
15 progressive, but if it gets through the
16 steps, yes.

17 MS. FERTIG: Okay. And I don't
18 necessarily agree with that. I know that
19 Lisa Maxwell, on behalf of the principals,
20 has come before us before talking about the
21 way that principals, if they didn't put --
22 this is if they didn't write something off
23 the books, much less put something on the
24 books.

25 So, I -- I don't -- I -- I think you

1 do wonderful things with what you do and
2 nobody can fault you all for what you do and
3 how much time you spend doing it.

4 But, I also agree with what Mr. Barnes
5 said, that we have to have one consistent
6 approach for the District of how we hold
7 people responsible.

8 And if they don't have the resources
9 they need to do the job and track the
10 equipment, please don't tell us in 2021 that
11 we've got an audit like this because we have
12 a paper system. Shame on us that we didn't
13 change that ten years ago, twenty years
14 ago.

15 And for those of us that have been on
16 this Audit Committee for a long time, we've
17 seen these changes made in other
18 departments.

19 What I want to know from this audit
20 is, what are you going to do to provide this
21 department with the resources they need to
22 comply with the rules and regulations? And
23 then, if it doesn't happen, what are you
24 going to do about that?

25 And I think Ms. Shaw's question, and I

1 want to go back to it, we have follow-up
2 audits. We take -- we have follow-ups on
3 these audits all the time. So, I don't
4 think she was calling for an -- for a
5 from-scratch audit but an update, if I
6 understood you.

7 And so, I would say that, until this
8 situation is corrected, that we have an
9 audit at least quarterly for a follow-up.
10 Thank you.

11 CHAIR MAYERSOHN: Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: Just refresh my
13 memory. When was the last time this
14 department was audited?

15 MR. JABOUIN: I think Ms. Arcese and I
16 were not able to determine that because it
17 predated our hires.

18 DR. LYNCH-WALSH: Okay. And --

19 CHAIR MAYERSOHN: Wait, wait, one
20 second. Ms. Mulder?

21 MS. MULDER: Yes. I'm sorry. Mary
22 Mulder, Food and Nutrition Services
23 Director.

24 I've been with the District for
25 31 years and I do not ever recall having a

1 comprehensive audit for the Food and
2 Nutrition Services Department. Ms. Wells
3 has also been with the District about
4 34 years, if I'm correct in that, and
5 that's -- we've had small audits just for
6 technology.

7 But, as a whole, for the entire
8 department, all 230-plus schools, obviously
9 you can see we're over \$25 million in
10 assets, over 5,000 pieces of equipment.
11 This audit has taken at least three years.

12 DR. LYNCH-WALSH: Okay. And you
13 pointed out something huge, too, is that you
14 have all the schools, not just one school
15 that you're responsible for. Which matters,
16 because it speaks to the scale and the scope
17 of what you're responsible for. So, that's
18 another thing. So, no one can remember when
19 they were audited.

20 And Mr. Jabouin, I could have sworn
21 you said something that led me to interpret
22 what you were saying as, you don't really
23 know what's going on in a department in
24 terms of the procedures they're following
25 until they get audited. You said something

1 to the effect.

2 Because, everybody has the policies
3 and procedures in theory, but you don't know
4 what they're actually doing because they're
5 not submitting their policies and procedures
6 on a regular basis.

7 So, if this department's never been
8 audited and they had procedures that they've
9 been following, you would have no idea what
10 they're following versus what you think
11 they're following.

12 MR. JABOUIN: So, Dr. Lynch-Walsh, the
13 purpose of an audit is --

14 DR. LYNCH-WALSH: I'm well aware of
15 what the purpose of an audit is. I'm asking
16 you --

17 MR. JABOUIN: Please let me finish.

18 DR. LYNCH-WALSH: Well, you're not
19 answering my question.

20 MR. JABOUIN: I'll finish my
21 statement. Thank you.

22 We never know what a department does
23 until we actually test it. That's the
24 purpose of an audit.

25 DR. LYNCH-WALSH: That's not the

1 question I'm asking.

2 MR. JABOUIN: That's the only answer
3 I'll be providing you.

4 DR. LYNCH-WALSH: What I'm saying is,
5 if they have policies -- not policies, but
6 if they have a procedure that they've
7 written up for their people to handle
8 internally, they're not submitting -- you
9 don't review what they have documented that
10 people are following. So, this entire time
11 no one would have ever known what was going
12 on over there.

13 And I bring all of this up because I
14 got a little concerned that this department
15 is being -- that this is being taken out of
16 context.

17 The fact that no one knows when they
18 were last audited and, given the scope and
19 scale of what they deal with, what you
20 actually have here, and a lot of this is
21 fully depreciated, to me, I mean, I'm not
22 losing sleep over this audit.

23 Because, considering where you're --
24 we're starting with, with a department
25 that's never been audited, essentially, it

1 could have been a lot worse.

2 And then, to echo Ms. Fertig's point
3 about using a paper-based system, so, you
4 have a department you've never audited, you
5 have a paper-based system in the year of our
6 Lord 2021, I'm impressed that it wasn't far,
7 far worse, actually.

8 CHAIR MAYERSOHN: Mr. De Meo?

9 MR. DE MEO: Yeah. I'm pretty much
10 echoing what some of the previous members
11 said.

12 But, I think it is important that,
13 Mr. Chair, we seek some answers about the
14 accountability; if it's different, why, and
15 will it change to conform to the rest of the
16 policies.

17 I would also say that we should
18 inquire about when a full accounting system
19 is going to be established for that
20 department.

21 It's astounding, after 31 years, that
22 an audit that took a long time to do only
23 came up with these findings. I can only
24 imagine, once you get fully automated with
25 some system, it shouldn't be a problem.

1 But, I do think, as the Audit
2 Committee, these two issues about when the
3 system for tracking inventory is going to be
4 automated and why is the accountability
5 different, if it is, and why -- is it gonna
6 conform to the rest of the departments?

7 I think those are two things we want
8 to -- should have an answer to. I don't
9 want to impose on the auditor. Maybe,
10 Mr. Chair, you --

11 CHAIR MAYERSOHN: Well, if there's
12 a -- if there is a will to bring forward a
13 motion -- I mean, again, I've heard whether
14 or not there's a follow-up in six months, in
15 every quarter, whether or not -- and again,
16 the scope of doing this all for 230-some-odd
17 schools makes it kind of challenging.

18 But, very similar to a school, I
19 mean -- and Dr. Wanza, you can correct me if
20 I'm wrong. But, in general, the Micro Tech
21 is the one that is -- is heading the -- the
22 inventory audits, usually, at a school.

23
24 DR. WANZA: So, at a school level --
25 Valerie Wanza, Chief School Performance and

1 Accountability Officer.

2 At a school level it should be, and
3 typically it is, an administrator first --

4 CHAIR MAYERSOHN: Right.

5 DR. WANZA: -- that works
6 collectively, but they team. The Micro Tech
7 is an integral part of the team because of
8 all of the technology.

9 But, Mr. Barnes alluded to a high
10 school. You've got band equipment, the band
11 director's a member. You've got weights in
12 the weight room and all that kind of stuff,
13 the athletic director.

14 So, depending on the level of the
15 school, the team may be more expansive as
16 opposed to an elementary school that may not
17 have as many, you know, programs and
18 different offerings or it's a smaller
19 setting with only 200 students, smaller
20 number of assets.

21 But, by the same token, it is
22 226 people who have to be held to a
23 consistent standard.

24 CHAIR MAYERSOHN: Right. So, I guess
25 to -- to that point, Ms. Mulder, do you have

1 a team established in each school? I mean,
2 obviously you have some District equipment,
3 but most of it, I would assume, is in the
4 school cafeteria. So, is there a team that
5 is responsible?

6 MS. MULDER: Sure. Mr. Mayersohn,
7 thank you. Yes. We do have our cafeteria
8 manager that is school-based. He or she is
9 responsible for one of the semiannual
10 inventories.

11 The second person that's responsible
12 for the second verification biannually is
13 our area supervisor assigned to that school.

14 CHAIR MAYERSOHN: So, they do
15 semiannual inventory?

16 MS. MULDER: Yes, sir.

17 CHAIR MAYERSOHN: So, I go back to the
18 same thing that we've asked Dr. Wanza to do,
19 is to ensure that they are actually doing
20 those inventories.

21 Because I know, Dr. Wanza, there was a
22 time where we kept on seeing reports going,
23 okay, now we're gonna do the annual -- or
24 semiannual inventory, because we didn't do
25 it before, although policy says it's been

1 required.

2 So, I mean, I would entertain at least
3 coming back in a fashion -- and this is, you
4 know, through Ms. Arcese and Mr. Jabouin, at
5 least to -- and again, it doesn't have to be
6 all but select schools, to at least check.

7 And again, I'm -- it's putting
8 something additionally on your plate, but
9 maybe coming, you know, like I said, in
10 the -- in the next -- I'll get to you in one
11 second -- maybe coming in the next go around
12 to look at those select schools or pick
13 select schools and see if what is in place
14 is being followed.

15 Mr. Barnes?

16 MR. BARNES: Before Mr. Jabouin
17 responds, I believe that we should approach
18 this the same way we did with the BECON
19 report.

20 As you recall, when the BECON
21 management came that report was huge. A lot
22 of concerns. And I know they have been back
23 at least one or two times.

24 So, my suggestion would be that -- not
25 necessarily going back and looking at the

1 individual schools, but looking at the
2 process that will help the individual
3 schools improve.

4 So, coming back and saying these are
5 the things they we'll put in place, these
6 are the timelines that we expect them to
7 be -- so, we want to see some improvement.

8 I keep going -- just like the high
9 school, we kept working with them. Now we
10 have a problem where high schools are
11 getting no exception, but it's because of a
12 process that Dr. Wanza understands, and I
13 think we need to look at the system and what
14 they plan to do to improve it as opposed to
15 looking at the individual school.

16 CHAIR MAYERSOHN: Well, the only
17 reason why I say individual schools is,
18 BECON was more of an operational audit, it
19 wasn't necessarily --

20 MR. BARNES: It was a department.

21 CHAIR MAYERSOHN: Huh?

22 MR. BARNES: It was a district
23 department.

24 CHAIR MAYERSOHN: Right. No. I
25 understand that. But, I'm just saying is

1 that a -- as a District department, you've
2 got a wide scope of -- and can identify from
3 Ms. Mulder -- where there is success and
4 where there are challenges.

5 And I think, kind of mirroring --
6 although her department would be
7 responsible, at least, selecting -- could be
8 two elementary, two high school, two middle
9 schools, whatever it is, you know, a set of
10 schools.

11 Because, again, she's got a cafeteria
12 that's she's dealing with. It's got, you
13 know, a whole -- mixers, Blodgett ovens,
14 convection ovens. I mean, those things
15 usually don't move.

16 MR. BARNES: Yeah. I agree with you,
17 Mr. Mayersohn. But, the report does not
18 address individual schools.

19 CHAIR MAYERSOHN: No. I understand
20 that.

21 MR. BARNES: The report addresses
22 capital equipment that is bought by the
23 District to be given to a school.

24 So, right now can you look at that
25 report and --

1 CHAIR MAYERSOHN: You can't tell --
2 you can't tell what schools are there.

3 MR BARNES: That's right. So, why
4 would you want to look at schools when you
5 don't know if the problem -- the problem is
6 probably there, but -- okay. Maybe I'm
7 wrong. I'm through.

8 CHAIR MAYERSOHN: Mr. Fertig?

9 MS. FERTIG: Well, just kind of
10 listening to both -- all of this, I'm
11 wondering, I just wanted to ask a question.

12 Does -- so, you have these semiannual
13 inventories. Does the manager sign a form
14 and does the area supervisor sign a form
15 twice a year that these have been conducted?

16 MS. MULDER: Yes. Again, Mary Mulder,
17 Food and Nutrition Services.

18 Yes, they do. When our manager
19 completes the room inventory checklist, he
20 or she makes a checkmark on the side and
21 they do sign in blue ink. We have the
22 original in our office and then there's a
23 copy posted in the school cafeteria.

24 When our area supervisor follows up
25 mid-year, the same process is in place, but

1 the verification comes to the District
2 office. Yes.

3 MS. FERTIG: So, that's a -- that
4 should be a method of seeing whether the
5 person that signed off -- when we're talking
6 about accountability, that's a method of
7 seeing if the person who signed off on the
8 inventory form actually -- yeah.

9 If they signed it and said they did
10 it, so you can go back and check and work
11 with the individuals who maybe didn't
12 instead of, you know, having a meeting for
13 everybody and telling them you -- we're a
14 mess as a department when it may come down
15 to a few schools.

16 But, I agree with Mr. Barnes. BECON
17 came back -- I think that's what Ms. Shaw is
18 asking for.

19 And I'm gonna actually make a motion
20 that we review this on a quarterly basis
21 until -- until the issues are addressed.

22 CHAIR MAYERSOHN: Well, hold off on
23 that a second, Ms. Shaw. Did you want to
24 say something in regard to that or -- go
25 ahead.

1 MS. SHAW: The problem I have with
2 whoever is signing off on those inventory
3 reports is this: Especially since we
4 don't -- you have to have a starting point.
5 And whatever that starting point is, it
6 could be incorrect.

7 Not only that, whoever is signing off
8 on those inventory reports and whoever is
9 counting those inventory, you gotta take
10 that into consideration.

11 Because, someone who just work in the
12 cafeteria and you said, "Oh, go and count
13 the inventory," now there's somebody that's
14 signing off on that inventory and --

15 I mean, I don't know one piece of
16 equipment from another piece of equipment.
17 So, that's -- that's the reason I'm asking
18 about some kind of tracking system,
19 something where there is a code or I.D. that
20 ties to that particular piece of inventory
21 that now someone can look at and say, "Oh,
22 that's what that is."

23 But, if you want me to go in one of my
24 children's school's cafeteria and count
25 those inventory, believe me, I am going to

1 mess that up. The person signing off on it
2 is not gonna know, because I'm gonna have a
3 hundred piece of items, that's what they had
4 last year, we're good.

5 So, that's -- to me that's -- that's
6 an epidemic. That's an issue.

7 I'm not in favor of doing a school-by-
8 school audit. This is not a school-by-
9 school audit. Inventory is a much bigger
10 issue, because, as we know, this is an
11 audit.

12 So, for me I think it's a little bit
13 more than probably what we're seeing. But,
14 we need to start somewhere. And I think we
15 need to start with those policies and
16 procedures that's in place.

17 I don't think it's Ms. -- it's
18 Mr. Jabouin's office to monitor what
19 policies and procedures Ms. Mulder put in
20 place. It's -- her and her schools need to
21 monitor those offices.

22 I want to see something, but I don't
23 want to see it in three months, only
24 because, first of all, it's gonna take at
25 least the three months to get some real

1 policies and procedures in place and then
2 start getting people to follow it.

3 And so, three months for me is not
4 sufficient time. Maybe down the road we can
5 maybe do three months, but for right now I
6 think maybe six to nine months may be a
7 better number to work from, allowing them to
8 kind of look at their processes, see what
9 needs to be streamlined and then put a
10 policy and process in place.

11 They can send us through our internal
12 auditor that they're working on something,
13 but for -- to know if that something is
14 working is gonna take -- it's gonna take
15 some time.

16 CHAIR MAYERSOHN: Mr. Jabouin and
17 then --

18 MR. JABOUIN: Ms. Arcese had something
19 she wanted to tell the Committee before I
20 say a few words. Go ahead.

21 MS. ARCESE: Ali Arcese, Office of the
22 Chief Auditor.

23 So, I wanted to re-answer the last
24 audit question, because I know it came up
25 again.

1 So, what I had said originally was
2 that I didn't know when the last time we did
3 any type of audit of Food and Nutrition,
4 because, unfortunately, our FileMaker
5 database is down because, if I had access to
6 it I would be able to get to it right now
7 and provide you that date. So, I apologize
8 that I didn't get that information out
9 earlier.

10 This is the first time that this type
11 of audit has been conducted of the Nutrition
12 Department where every piece of equipment
13 that is assigned to Food and Nutrition has
14 been physically accounted for that's there,
15 tagged, you know.

16 So, I can't say that the prior audits
17 are equivalent to this, because this has
18 been completely different than all the
19 others. I just wanted to clarify that.

20 And I apologize. I don't remember off
21 the top of my head when the last audit was.
22 I want to say it was '14, maybe. But,
23 again, it was just technology items, it was
24 not everything else that they have on the
25 list. And it's extensive. It's a huge

1 list, so.

2 MR. JABOUIN: And I just wanted to
3 mention, though, the requirement that this
4 office has District-wide is to audit all of
5 the schools and departments every year.

6 Now, if you add up all the audits over
7 the numbers of years, that does not equal
8 all of the schools and all of the
9 departments.

10 So, Ms. Arcese's team, all they're
11 doing are those audits. So, of course, as I
12 mentioned to Ms. Shaw's question, we will,
13 it makes sense, given this report and the
14 findings and the -- the plans that
15 Ms. Mulder has put together for us to report
16 back to the Committee on the status of
17 those. So, we will do that. That makes
18 sense to do that. And we'll take a look to
19 see what the due dates that she says --

20 There's something that she's
21 implemented already and I think Ms. Arcese
22 has seen those at the schools. So, we
23 should be able to do that. And that's
24 something that will end up in the plan,
25 because that's -- that governs, you know,

1 the plan's weight against our resources.

2 So, yeah. We will be able to do that
3 and we'll be able to look at the schools.
4 But, there also are possibilities that there
5 are other large audits that we haven't had a
6 chance to get to, as well, because of what I
7 mentioned, our ability to get to -- to all
8 the locations. Thank you, Mr. Chair.

9 CHAIR MAYERSOHN: All right.

10 Ms. Fertig, you had a motion?

11 MS. FERTIG: Yeah. I -- I -- I'm
12 understanding what Ms. Shaw says, however,
13 I'm just concerned. I want to go back to
14 what Mr. Barnes said about BECON.

15 BECON came in and it wasn't a full-
16 blown anything other than to come in and
17 give us the list and say here's the
18 recommendations that we've done so far and
19 here's what's still outstanding.

20 And I'm just concerned if we wait nine
21 months before doing something that that's a
22 long time to know whether they're
23 implementing these or not.

24 So, I would just like to have an
25 interim, "Yes, we're working on it." I'll

1 go six months, Ms. Shaw, if that's what you
2 think.

3 But, I personally think it was helpful
4 with BECON to see what they weren't doing
5 that we thought they could maybe move faster
6 on and so forth.

7 So, I'll change that to six months if
8 that's what you think, but I would still, in
9 three months, just like to know that they're
10 moving forward with the recommendations.

11 That's the only thing. We're not
12 going to be doing a full-blown conversation
13 on this every quarter, but I think we need
14 to hear from, like we did from BECON, that
15 they're actually doing it.

16 So, I'll make that motion however you
17 want to, Ms. Shaw. Do you want to do six
18 months?

19 MS. SHAW: Yes. And I'll second it.

20 And what I did say is, in the interim
21 they can report back to say what they're
22 working on, where they are and all the
23 processes that they put in place. Because,
24 it is going to take some time, you know, to
25 kind of overhaul this. And I'll second it.

1 CHAIR MAYERSOHN: Well, then, let's --

2 MS. POU: I -- I have a question.

3 CHAIR MAYERSOHN: You have a question,

4 Ms. Pou?

5 MS. POU: Yes.

6 CHAIR MAYERSOHN: Okay. So, we have a

7 motion by Ms. Fertig, a second by Ms. Shaw.

8 Ms. Pou.

9 MS. POU: I just want to understand.

10 So, are we asking for an update on

11 management's response to this audit in six

12 months?

13 MS. SHAW: No. But, they'll put into

14 place in terms of how we cannot see this

15 again in an audit.

16 So, I'm sure there are policies and

17 procedures, but let's say they need to

18 change those policies or procedures, they

19 need to update them. Then they also need to

20 update the folks who are going to be

21 carrying out those policies and procedures,

22 whether it's training or whatever the case

23 may be.

24 So, it's going to be a timeline that's

25 going to take some time between now and the

1 next four to five months for them to really
2 start seeing changes if those processes are
3 not already in place.

4 And from my understanding, they have
5 already hit the ground running and started.
6 So, we should be able to get something in
7 another few months as to where they are.
8 But, a report in about six months as to how
9 is it working.

10 MS. POU: Thank you.

11 MS. FERTIG: So -- and by the way, not
12 just on BECON, but on other major audits
13 that we've seen, there's usually, like, a
14 chart of the findings and the
15 recommendations and then, this one's
16 completed, this one's partial, this one's
17 never even been talked about. So, that's
18 really kind of what I was thinking.

19 CHAIR MAYERSOHN: Okay. Right.
20 Mr. De Meo and then Dr. Lynch-Walsh.

21 MR. DE MEO: Anthony De Meo. I want
22 to be sure that we're clear about this.
23 We're not asking for an entire audit in six
24 months, are we?

25 MS. SHAW: No.

1 MR. DE MEO: And you know, following
2 along with what Mr. Barnes said, it seems
3 that the big issue is, do we have a system
4 in place and should that be a higher
5 priority than doing a complete audit.

6 I think I would be interested in the
7 Chief Auditor's recommendation and my
8 recommendation would be to cycle it like you
9 do other audits, by school, do a few schools
10 a year and then test to see that every
11 school, periodically, is doing the audit,
12 you know, not audit it, but doing the
13 inventory. Until we get that system up and
14 running that we can select schools, select
15 the whole department.

16 But, I do think we need to know what's
17 going on and I do think we need to know how
18 results from audits are -- what
19 accountability there is and I do think -- I
20 don't know who to recommend this to, but --
21 or if it's within our purview, but I can't
22 believe we don't have an inventory system
23 for a gigantic department like that. And I
24 think that should be the first priority.

25 CHAIR MAYERSOHN: Ms. Marte? And then

1 Ms. Mulder.

2 MS. MARTE: So, through the Chair, we
3 do have an inventory system and I absolutely
4 acknowledge that it needs to be updated, but
5 we do have a system. It is paper-based.

6 In the three years that I've been here
7 and in the two years that Mr. Jabouin has
8 been here, we have worked, as I think we
9 stated earlier, with Mr. Woods, with
10 Dr. Wanza, with our school principals, with
11 our Director of Financial Reporting to come
12 up with a plan to get that into the
13 21st century and get a system that works
14 well and is effective.

15 But, when I came here I had more
16 priorities around payroll and this was the
17 second project. So, it is in process.

18 We also are committed to using the ERP
19 resources that the District currently owns
20 with SAP because that's the smart thing to
21 do to have a fully integrated system.

22 So, we certainly will keep the
23 Committee updated, but I don't want the
24 record to say we don't have a system. We
25 do. And I can tell you that the Audit

1 Department, as manual and as paper-driven as
2 it is, are very much on top of
3 accountability.

4 Because, Erum Motiwala will tell you
5 that her and Ali work very closely together
6 and there are staff full time in Erum's
7 department that input those paper records.

8 So, we have computer-based
9 accountability, but it's a manual system to
10 get there. So, there is literally, you
11 know, the three-part forms that get split
12 apart and somebody keys them in.

13 And I absolutely acknowledge that's
14 not the most efficient. I was quite
15 surprised about it when I arrived on scene.
16 And it is a priority of this administration
17 to get that taken care of.

18 MS. FERTIG: Could we just -- point of
19 work. Can we just vote on the one motion
20 and come back to this? Because, I think
21 this is a priority issue, too, but maybe
22 separate from having the reviews.

23 CHAIR MAYERSOHN: All right.
24 Ms. Mulder had something to say and then we
25 can vote.

1 MS. MULDER: Yes. I do concur with
2 Ms. Marte on the system, that there is a
3 system in place, we do use the room
4 inventory checklist, we do have semiannual
5 inventories that are occurring, we do use
6 the 3298 Form.

7 So, those processes that are currently
8 in place, half manual, half paper, are being
9 implemented. Obviously not to the 1 percent
10 standard.

11 The accountability factor, Mr. Barnes,
12 I completely understand -- through the
13 Chair -- I completely understand what you're
14 saying about that and it is totally my
15 responsibility to ensure that we are below
16 1 percent.

17 And that will happen with all the
18 systems that we had put in place, it will
19 happen with our inventory team that is here
20 present, the inventory team that we have in
21 the next room, as well as the inventory
22 specialists that we have still based at our
23 department.

24 Again, due to the size of the
25 department we have not one, two, three, we

1 have probably hundreds of people working on
2 inventory for the size of department that we
3 do have.

4 So, as far as it goes for the
5 accountability standpoint, I do appreciate
6 the follow-up, because our -- the goal of
7 our department is to be compliant.

8 And obviously, with not having an
9 inventory within the past -- an inventory
10 audit, I should say, within the past
11 30 years and to have a 1.7 variance, I stand
12 by our team, which what incredible job
13 they've done.

14 So, I don't want that to be slighted
15 that we are not taking responsibility or
16 that we are not accountable, because we
17 definitely are to the taxpayers, to the
18 District, to the National School Lunch
19 Program.

20 So, we do appreciate the findings, we
21 do appreciate the comments and we do
22 appreciate the -- the guidance going
23 forward.

24 But, I just wanted to make sure that I
25 went on the record for that, that we do take

1 accountability for the audit and the
2 findings that were brought to our attention.
3 So, thank you.

4 MR. DE MEO: Mr. Chair, I didn't mean
5 to imply that we don't have a system or any
6 accountability.

7 MS. MULDER: Thank you.

8 MR. DE MEO: I meant that we should
9 have the typical automated software; tags,
10 scan, perpetual inventory and reports. And
11 then I'd like to keep track of it.

12 As far as this motion goes, I think
13 it's unrealistic and it doesn't fit the risk
14 assessment that the Chief Auditor has
15 established, and Ms. Marte, to have an audit
16 in six months. I just want to be clear,
17 we're not voting on that.

18 CHAIR MAYERSOHN: No. We're not --
19 we're not -- we're talking about an audit.
20 We're just coming -- in other words, the
21 motion -- let's dispense with the motion on
22 the floor first before -- unless it's
23 germane to the motion.

24 MS. LYNCH-WALSH: That's what I've
25 been trying to do, yes, for, like, ten

1 minutes.

2 CHAIR MAYERSOHN: So, let's dispense
3 with the first motion that we have by
4 Ms. Fertig that the Food and Nutrition
5 Service Department come back, provide us a
6 update? Is that what --

7 MS. FERTIG: That's what I -- I'm
8 asking for just what we've had on -- BECON
9 was a good example that Mr. Barnes -- but, a
10 number of issues where these were the
11 findings, these were the recommendations --

12 CHAIR MAYERSOHN: Here's what's been
13 done.

14 MS. FERTIG: -- here's what's partial,
15 here's what we haven't even contemplated.
16 So we don't lose it off our radar and in
17 five years the next person's sitting there
18 going, "We don't even know when we last
19 talked about this."

20 All I'm asking is that we get an
21 update like we do, pretty much, on
22 everything.

23 CHAIR MAYERSOHN: So, can we make that
24 at the September 30th meeting so at least we
25 have a -- as opposed to six months we

1 have --

2 MS. FERTIG: That's fine. That's
3 fine. I just -- all I'm trying to do is get
4 a time where we're going to see that chart
5 that I know he is so good or Ali's so good
6 at creating that will say "Finding,"
7 "Recommendation," "Status."

8 CHAIR MAYERSOHN: Right.

9 MS. FERTIG: And that's all I'm
10 looking for. I'm not looking for any more
11 work than that.

12 CHAIR MAYERSOHN: Okay. All right.
13 You good with that, Ms. Shaw?

14 MS. SHAW: Probably the question
15 should be asked to Ms. Mulder.

16 All I'm saying, in the interim,
17 between now and the six months, they can
18 provide us an update as to where they are
19 and in six months they can give us something
20 a little bit more comprehensive.

21 CHAIR MAYERSOHN: Ms. Mulder?

22 MS. MULDER: And I do appreciate that
23 recommendation and I do agree with it,
24 because I know that we are currently on
25 track, based on the implementation dates,

1 that once we close this audit out there are
2 some things that cannot occur until the
3 audit closes. But, there are other
4 recommendations that came out with
5 management responses that we have already
6 implemented.

7 So, I am definitely comfortable with
8 that and I do appreciate that, Ms. Fertig.
9 Our goal is to make sure that the Audit
10 Committee is happy with and pleased with us
11 moving forward after the audit.

12 CHAIR MAYERSOHN: We'd be happy if you
13 brought us some samples.

14 MS. MULDER: Thank you, Mr. Mayersohn.

15 CHAIR MAYERSOHN: We thought we were
16 getting lunch, but, you know, hey. You
17 know, Dr. Wanza? I mean, right?

18 DR. WANZA: Banana cake.

19 CHAIR MAYERSOHN: I mean -- all right.
20 So, we have a motion by Ms. Fertig, a second
21 by Ms. Shaw. All those in favor signify --

22 DR. LYNCH-WALSH: Uh --

23 CHAIR MAYERSOHN: What?

24 DR. LYNCH-WALSH: Never mind. Well, I
25 was going to comment that, because we're

1 having a debate between three months, six
2 months, which I agree with --

3 CHAIR MAYERSOHN: We've made it at the
4 September 30th meeting.

5 DR. LYNCH-WALSH: No, no, no. Yeah.
6 But, the -- the part about coming back in
7 three months. Because, I just want to point
8 out that there are other things in motion.

9 I agree with both time periods,
10 because this -- it's clear that they have an
11 action plan. I don't think it's
12 unreasonable to get, sort of, a basic
13 framework of where they're going so that
14 that will guide where they get to by
15 September 30th.

16 The separate issue of why we're so
17 paper-based --

18 CHAIR MAYERSOHN: Well, let's not
19 discuss the --

20 DR. LYNCH-WALSH: No, no. I'm not
21 discussing it. But, I went back to the
22 strategic plan from 2014, because you made
23 me pull that up now, and I have lots to say
24 about that.

25 But anyway, I agree with everything

1 that's been said, that an update just -- and
2 with both time periods.

3 CHAIR MAYERSOHN: Okay. So, just to
4 be clear that they will come back at
5 September 30th's meeting to provide us an
6 update.

7 MS. SHAW: But, you're ask -- but, in
8 three months they'll just tell us where they
9 are.

10 CHAIR MAYERSOHN: Ms. Fertig said six
11 months. So, she agreed --

12 MS. FERTIG: I'm happy with
13 September 30th --

14 CHAIR MAYERSOHN: September 30th.

15 MS. FERTIG: -- because we have a time
16 definite. I'm just trying -- all I'm trying
17 to do is --

18 CHAIR MAYERSOHN: Right. Just to
19 follow up. Right. Okay. All those in
20 favor signify by saying --

21 MR. JABOUIN: I just want to
22 double-check the wording, Mr. Mayersohn, if
23 I may, that Food and Nutrition Service will
24 return to provide an update at the
25 September 30th, 2021 Audit Committee

1 Meeting?

2 CHAIR MAYERSOHN: Right. An update on
3 their -- on the findings that were presented
4 in the audit, plus any new information that
5 they may have on some of the policies and
6 procedures that they're putting in place.

7 MS. SHAW: And a report could also do,
8 just so you guys know.

9 CHAIR MAYERSOHN: All right. So, all
10 those in favor -- did you get it?

11 MR. JABOUIN: Yeah. I'm going to
12 repeat it. One second, please.

13 Food and Nutrition Services will come
14 back to provide an update on the findings
15 that were presented in the audit and any new
16 information at the September 30th, 2021
17 Audit Committee Meeting.

18 CHAIR MAYERSOHN: As it pertains to
19 policies and procedures.

20 MR. JABOUIN: As it pertains to
21 policies and procedures.

22 CHAIR MAYERSOHN: And maybe some
23 banana bread.

24 DR. WANZA: Banana cake.

25 CHAIR MAYERSOHN: Banana cake?

1 MR. JABOUIN: I think I'm done with
2 typing for the moment.

3 MS. SHAW: Aye?

4 CHAIR MAYERSOHN: Yes. Okay. All
5 those in favor signify by saying "aye."

6 COMMITTEE MEMBERS: Aye.

7 CHAIR MAYERSOHN: Anybody opposed?

8 MS. DAHL: Aye.

9 CHAIR MAYERSOHN: Oh, Ms. Dahl.
10 Welcome. All right. So, the motion passes.

11 Now, Ms. Fertig.

12 MS. FERTIG: I'm going to move to
13 transmit with a -- with a statement to the
14 Board that we would like to review the
15 inventory process for the School Board of
16 Broward County and bring it up to 2021,
17 maybe by the time it's done, 2022 standards.

18 You all can wordsmith that. I just
19 want to get something with our motion to
20 transmit that indicates that a paper system
21 is probably not what we're looking for in
22 this day and age, so.

23 MR. JABOUIN: Can you please give me a
24 second motion instead?

25 MS. FERTIG: Did you all hear any of

1 that?

2 CHAIR MAYERSOHN: Well, here's --
3 okay. So, to make life easy for Mr. Jabouin
4 and then for our own records, let's make the
5 motion to transmit and then make another
6 motion, as Mr. De Meo has offered and you
7 have offered separately.

8 MS. FERTIG: Okay. I would just like
9 to tie the two and if Mr. De Meo has made it
10 I will second it. I would like to tie the
11 two so when that motion goes to the Board
12 they see our recommendation in the body of
13 the motion.

14 I would just -- I think that's really
15 important, because sometimes our motions get
16 carried forward to transmit and the rest of
17 it gets left out. And I just --

18 MS. SHAW: I second it and I agree.

19 MS. FERTIG: -- think if there's one
20 thing that comes out, that's what comes out
21 of this.

22 MR. DE MEO: Mr. Chair, I think Mary
23 made a motion, I seconded it. The language
24 she had was concise and to the point, I
25 think.

1 MR. JABOUIN: What happens is, with
2 the motions, when District Staff -- oh, I'm
3 sorry. Thank you, Ms. Marte.

4 With the motions the board members get
5 copied on all of them, so the motions that
6 the Committee received that I forwarded,
7 they're all aware of that as well as the
8 District response, too.

9 So, they do see them. And we can make
10 sure that they are -- that they go out at
11 the same time so that way there's no, like,
12 time lag into them.

13 What happens is, one part of the
14 motion is something that can be accomplished
15 very quickly. The other one is going to
16 take some time. And Dr. Nesmith (phonetic)
17 tracks the stuff in a way that makes it a
18 little bit more challenging. So, that's the
19 only reason. It's for the management of the
20 issues.

21 CHAIR MAYERSOHN: So, here's what I
22 would recommend is that we -- we still go on
23 with our motion to transmit, including the
24 caveat that the School Board takes a look at
25 getting technology up to or getting

1 inventory up to the 21st century.

2 We can still transmit that and then we
3 can make a duplicate second motion that's --

4 MS. FERTIG: And I still want -- and
5 everybody can vote against this -- I still
6 want the two tied together. I'm not asking
7 that that system be developed by the time
8 this goes to the Board meeting.

9 I think the Board needs to know that
10 when we heard this audit today our reaction
11 was, okay, the Board needs to know that,
12 yes, this is happening in this department
13 and we need to provide resources for
14 employees to get the job done, and that
15 includes having a state of the art inventory
16 system and that's what I'm asking for.

17 So -- and is that what you seconded?

18 MR. DE MEO: Yes.

19 MS. FERTIG: Thank you.

20 CHAIR MAYERSOHN: Yes, Dr. Lynch-
21 Walsh.

22 DR. LYNCH-WALSH: Okay. So, now I'm
23 going to point out that from the 2014-15
24 strategic plan, I.T. strategic plan, line
25 item 14 was an asset management system,

1 which was not prioritized as an absolute
2 emergency, but, between planning and
3 implementation it should have been
4 implemented by the first quarter of 2017.

5 CHAIR MAYERSOHN: Okay. Well, that
6 just, again, clarifies our point to continue
7 to do as Ms. Fertig had mentioned, that we
8 need to stay on top of these things.

9 MR. JABOUIN: Ms. Marte has a point.

10 CHAIR MAYERSOHN: Ms. Marte?

11 MS. MARTE: So, I'm going to have to
12 go back and look pre-June of 2017, but I
13 don't see where that system was funded in
14 the Technology budget back in 2016.

15 DR. LYNCH-WALSH: I'm not saying it
16 was. I'm saying it was planned.

17 MS. MARTE: It was planned and asked
18 for. But, if the vote is not to fund it and
19 there's no money to fund the system, then we
20 can't implement it.

21 DR. LYNCH-WALSH: Right. But, you
22 have to ask for it first. There are a lot
23 of things in here that didn't happen. Some
24 didn't even cost that --

25 MS. MARTE: Exactly. So, I wanted to

1 make it clear that it was in the Technology
2 strategic plan that was presented at, I
3 assume, a Board workshop back then,
4 Dr. Lynch-Walsh, and when the DEFP was
5 completed -- I didn't see it in the 2017
6 DEFP and I know we don't own a system now.

7 So, I -- I am making an assumption and
8 I know there's risks with that, because it
9 predates me, but it was likely not funded.

10 Again, we are currently working
11 through all of that and we are working very
12 closely with Mr. Jabouin and his team, who
13 are part of helping us come to the system
14 that the Audit Committee would expect us to
15 have.

16 DR. LYNCH-WALSH: I -- I think one of
17 the things that might have hampered this
18 from occurring is that, if memory serves,
19 this was developed and then Mr. Hunter left.
20 The first time.

21 CHAIR MAYERSOHN: Okay. Ms. Fertig?

22 MR. FERTIG: Regardless of whether it
23 was supposed to be done, because, obviously
24 it should have been, but that's -- that's,
25 you know, the past and we can't do anything.

1 But, I think that if -- by putting
2 this on the Board's radar, hopefully we
3 support the efforts that are going on and
4 then it happens and then Mr. Jabouin will
5 come back to us one day and say, "Okay, now
6 we're onto the next task."

7 CHAIR MAYERSOHN: So, Mr. Jabouin.

8 MR. JABOUIN: I think Ms. Marte
9 mentioned to me on the side that we can
10 manage it with one motion.

11 CHAIR MAYERSOHN: Okay.

12 MR. JABOUIN: So, if I can get the
13 wording, "Motion to transmit," and can I
14 please have the additional wording after
15 that, please?

16 CHAIR MAYERSOHN: Ms. Fertig?

17 MS. FERTIG: Oh, my gosh. I've said
18 so much since then.

19 So, I move to -- I move to transmit
20 with a statement to the Board that the Audit
21 Committee recommends bringing the inventory
22 system of the School Board of Broward County
23 up to state of the art standards as soon as
24 possible.

25 And I had put 2022, but I'm just going

1 to put state of the art standards, whatever
2 those would be. Is that okay?

3 CHAIR MAYERSOHN: I would just like to
4 add the words "provide funding," because --

5 MS. FERTIG: And provide funding to
6 accomplish this.

7 CHAIR MAYERSOHN: That I think was
8 Ms. Marte's point is that it was in the plan
9 but not funded.

10 MS. MARTE: So, my colleague informed
11 me -- and again, it was right around the
12 time I was coming here -- that the
13 conversion from the AS-400 -- I can't even
14 believe I'm saying those words, I didn't
15 even know they were running anymore -- to
16 SAP, the software was purchased in July of
17 2017 and it's the implementation of the
18 practices.

19 So, the software's being used by the
20 Accounting Department and Audit has eyes
21 into it.

22 But, the disposal, addition, et
23 cetera, of assets is still all paper-based.
24 So, that's the issue that we've got to
25 straighten out.

1 So, it's not a huge investment by the
2 Board. Staff is doing the work. But, to
3 Ms. Fertig's point and on behalf of the
4 administration, I want to thank her.

5 I think it's very important to
6 reiterate the importance of allowing Staff
7 the time to do this body of work and get it
8 finished.

9 MS. FERTIG: Okay. And you were good
10 with me putting -- adding the words, "put
11 the funding in"?

12 MS. MARTE: I'm always good if you --
13 if you add the support of funding to try to
14 get more automation in this District.

15 CHAIR MAYERSOHN: And we can get an
16 update at the September 30th meeting,
17 because that will be when the budget has
18 passed, correct?

19 MR. JABOUIN: Yes. It will pass on
20 September -- the first week in September.

21 CHAIR MAYERSOHN: Okay. So, we have a
22 motion by Ms. Fertig, a second by
23 Mr. De Meo. Is there any further
24 discussion?

25 Seeing none, do I have a motion to

1 approve? Or all those in favor -- I have a
2 motion to approve. All those in favor
3 signify by saying "aye."

4 COMMITTEE MEMBERS: Aye.

5 CHAIR MAYERSOHN: Anybody opposed?

6 MS. DAHL: Aye.

7 CHAIR MAYERSOHN: All right. The ayes
8 have it.

9 Thank you, Ms. Mulder.

10 MS. MULDER: Thank you all.

11 CHAIR MAYERSOHN: We'll expect to see
12 Dr. Wanza back here for some banana pie.

13 DR. WANZA: Banana cake.

14 CHAIR MAYERSOHN: Or banana cake,
15 banana pie, banana bread.

16 All right. It is now 1:18. Thank you
17 guys very much. Bye, Dr. Wanza.

18 It's now 1:18. Ms. Pou has to leave
19 at 1:45. I don't know if anybody else has
20 to leave earlier, but -- 1:30?

21 MS. SHAW: I was at 1:00.

22 CHAIR MAYERSOHN: Okay. Well, let's
23 just -- I mean, we're discussing here item
24 number 11, HCT Report. Let's try be concise
25 and to keep to this report as opposed to, I

1 guess, puddle jumping or -- moving on.

2 Yes, Dr. Lynch-Walsh?

3 DR. LYNCH-WALSH: Well, here's the
4 problem with that. Because, this all
5 started in response to a motion that the
6 group passed. And the motion asked for
7 anything from 2015 onward and then this
8 turned into one bid and one bid only. And I
9 now know why.

10 So, it's not puddle jumping, but
11 it's -- - it's impossible for me to ignore
12 the history of how we came to this bid.

13 Because, there's a whole story,
14 there's a whole history of bids that involve
15 a post Board award memo right under the
16 limit of 1 million back in the day, a
17 piggyback that wasn't -- that -- where the
18 word "piggyback" was crossed off, a bid that
19 was put out, a bid protest and then back to
20 the piggyback.

21 And then, by the time you get to this
22 one it's a snoozefest, because there's
23 nothing to see here, because we've already
24 done all the machinations to get us Lenovo.
25 Dell gave up.

1 So, it's not a simple thing. And I
2 knew when I saw one bid, because Staff tends
3 to not get that specific, that if we were
4 just looking at one bid there had to be a
5 reason.

6 Because, if we looked at anything else
7 from 2015 we would have seen the item that
8 came forward recommending the rejection of
9 all bids and we would have backed our way
10 all the way back to 2014.

11 THE COURT: Ms. Fertig?

12 MS. FERTIG: Sorry about that, guys.
13 Like, I can't remember to unmute and I can't
14 remember to talk into the microphone.

15 Okay. Be that as it may, we do have
16 one bid in front of us and I do have
17 comments on it.

18 So, I -- I think that when this went
19 the way it went, Dr. Lynch-Walsh, we said
20 let's start with one and then we can move to
21 others as we need to, but let's do the one
22 and then we can bring up the next one if we
23 need to do that, just for process-wise.

24 DR. LYNCH-WALSH: Right. But, here's
25 the thing. Because, this one doesn't have

1 anything in it that would lead you to want
2 to go audit others -- but, that's okay.
3 That's why we have a State Attorney's
4 Office.

5 And actually, the discovery page does
6 mention, from the State Attorney and the
7 grand jury, does mention Lenovo, so I'm
8 fairly confident that they're looking into
9 all the shenanigans that transpired.

10 But, I just want to mention it here,
11 because we should be concerned, as an Audit
12 Committee, when we get wrangled into looking
13 at one thing and what was the motivation
14 behind wrangling us in that direction.

15 So, I'm fine not bringing up the rest
16 of it, I'm going to forward this on to where
17 it needs to go --

18 MS. FERTIG: Yeah. That's fine. And
19 I would just say that, at the end we can
20 make whatever motions we need to. But, I
21 would like -- I do have comments when the
22 time's appropriate. And I do have a
23 question myself on this.

24 CHAIR MAYERSOHN: Okay. So, is
25 Ms. Coker joining us?

1 MR. JABOUIN: So, I anticipate that --

2 DR. LYNCH-WALSH: This predated Coker.

3 MS. COKER: Good afternoon, this is
4 Mary Coker. I am on the phone. I have been
5 since it started. And I believe Mr. Woods
6 is there, also.

7 CHAIR MAYERSOHN: Yes.

8 MR. JABOUIN: And we will also see
9 what the status of Mr. Dunn is, as well,
10 Mr. Phillip Dunn, our Chief Information
11 Officer.

12 So, with respect to agenda item
13 number 11, the I.T. Technology Devices
14 Report.

15 So, the Committee, those of you who
16 attended the May 14th, 2020 meeting, this is
17 where the Recordex Simplicity Touch
18 interactive flat panels report was
19 discussed.

20 So, the Board, which reviewed that
21 report on June 9th of 2020, as well the
22 Audit Committee members, had comments as far
23 as us looking at additional technology asset
24 purchases that were done during the tenure
25 of the Former Chief Information Officer.

1 So, we identified transactions where
2 the Former Chief Information Officer may
3 have had involvement and we chose this
4 transaction because it was the next logical
5 bid to take a look at.

6 Now, that report itself gets its own
7 follow-up, it has its own action plans.
8 There were issues with respect to corporate
9 governance policies and procedures and under
10 the cover of that follow-up those items will
11 be addressed.

12 But, the only item that we, as school
13 district personnel that are here, will be
14 addressing is this report, the I.T.
15 Technology Devices Report. We won't be
16 discussing any other reports outside of
17 that.

18 There are -- I was asked to provide
19 the previous report to the State Attorney's
20 Office and I've done so and it is important
21 that we review just the report and the items
22 that are here.

23 So, the attached report is an
24 agreed-upon procedure that was done by
25 HCT Certified Public Accountants. It covers

1 bid 16059E, which was primarily the purchase
2 of Lenovo desktops and laptops and CDI
3 tablets.

4 If you take a look at page 4 of 32,
5 you'll see that potential impact would be on
6 \$82 million over 3 years and 11 months.

7 During the contract period the
8 District, up to December 2019, the District
9 purchased approximately 83,400 devices for
10 \$45.6 million.

11 So, the findings that are in this
12 report, none of them are policy and
13 procedure in nature -- or should I say that
14 none of them are policy in nature. The
15 results of the work identify some procedural
16 matters.

17 But, it's also important that the
18 links to -- to acknowledge that the -- the
19 report takes into account the various
20 initiatives that the District had. It ties
21 it to the strategic plan, the District-wide
22 computer refresh initiative. Those are all
23 discussed, if you can see, on pages 5 and so
24 on.

25 So, the District itself, the Lenovo

1 items, there is some comment with respect to
2 the quality, where HCT's technology experts
3 deemed that those were quality assets for
4 the budgets that we purchased.

5 With us here to go over the report is
6 one of the managing partners of HCT
7 Certified Public Accountants & Consultants,
8 Mr. Roderick Harvey. He can go over the
9 different comments and findings in the
10 report that the Committee would like to ask.

11 Thank you, Mr. Chair. To either the
12 Committee members.

13 CHAIR MAYERSOHN: Okay. Does anybody
14 want to hear from Mr. Harvey first or do we
15 have questions that we want to ask?

16 MS. FERTIG: Questions.

17 CHAIR MAYERSOHN: Questions. So,
18 Ms. Fertig?

19 MS. FERTIG: Thank you. Okay. I
20 first have a question on page 15 of 32,
21 "Lack of documentation regarding the time
22 stamped in for bids received from vendors."

23 So, it looks like one company was
24 excluded because of their timestamp and that
25 timestamp was outside the --

1 So, just for the record, if you don't
2 stamp it in by a certain time, then you're
3 not eligible to continue in the bid process;
4 is that correct?

5 MS. COKER: Good afternoon. This is
6 Mary Coker, Director of Procurement and
7 Warehousing Services. Thank you for your
8 question.

9 Yes. That is correct. All the dates
10 need to be stamped by 2:00 p.m. and then
11 they are received in the bid room, and we
12 have a conference room where we have a
13 purchasing agent and we have staff, and the
14 public is also welcome to come in and view
15 the opening of those bids.

16 MS. FERTIG: Okay. So, my concern is,
17 obviously, that the two companies that got
18 the bid had no stamped-in documentation.
19 And I find this absolutely --

20 I mean, Natalie, you were saying -- I
21 was reading this and going, "What in the
22 world? They didn't comply and they were the
23 ones that won the \$81 million bid?"

24 DR. LYNCH-WALSH: How does that
25 happen?

1 MS. FERTIG: How in the world does
2 that happen? Thank you.

3 CHAIR MAYERSOHN: Ms. Coker?

4 MS. COKER: So, I appreciate your
5 comments and I just want to reiterate that,
6 back in the day when this took place there
7 was not a formal process of which we have
8 implemented since 2018 where it included the
9 signing of all the bids into one document.

10 What we do have, this is what leads us
11 to believe that indeed those bids were
12 received timely, because, if not, we would
13 not have been able to have them sit in the
14 bid room as they did.

15 They signed in. Those -- those bids
16 were received timely. Those vendors were
17 present and sitting in that room, because we
18 have the sign-in sheet from all the vendors
19 that attended and we have the sign-in sheet
20 from all the vendors that submitted a bid.

21 What we did not find in the file from
22 way back then was the actual paper stamp.
23 It's like a little stamp that we would, you
24 know, a little paper that is glued onto the
25 bid or taped onto the bid and it's stamped.

1 That is what we did not find for those
2 particular vendors.

3 But, the fact that they were present,
4 the fact that we opened their bid and that
5 we have it signed means that we had to have
6 received them by 2:00 p.m., because, if not,
7 we would not have had a bid to open in front
8 of the public and there would have been a
9 protest. Which, by the way, there was not.

10 So, that is what leads me to believe,
11 that is, though we did not have the paper,
12 which we now have a process which ensures
13 that we have a stamped bid on file and
14 electronically, it allows us to believe that
15 indeed we did receive them timely.

16 MS. FERTIG: Okay. So, that is
17 totally not acceptable. That answer is
18 totally not acceptable to me.

19 All that time ago was five years ago.
20 This was \$81 million of the bond -- of the
21 \$800 million bond. Every piece of paper
22 should have been absolutely perfectly
23 maintained.

24 This was a bid, two of five companies.
25 There are only five companies. I mean, how

1 hard is that to see that the stamp is on
2 there and you proceeded to the Board with
3 this?

4 I -- I -- every time we ever talk
5 about anything there's a new process in
6 place. But, I think there was a process in
7 place because one company was excluded from
8 proceeding based on the fact that they
9 didn't have a timestamp and two that won the
10 bid moved on.

11 I think that's a pretty major finding,
12 actually, in this thing and calls into
13 question to me the bid process.

14 And I do have one other comment, but
15 I'll let everybody else talk about this --

16 CHAIR MAYERSOHN: All right. Let's
17 just stay on this one. Dr. Walsh?

18 MR. WOODS: Through the Chair --

19 CHAIR MAYERSOHN: Mr. Woods?

20 MR. WOODS: I'll defer to the
21 Committee members.

22 CHAIR MAYERSOHN: Okay. Dr. Walsh?

23 DR. LYNCH-WALSH: Okay. Thank you for
24 having read this, because, to be honest,
25 I've been so preoccupied with all of the

1 other bids that I hadn't read all of this in
2 detail.

3 But, this makes complete sense given
4 that Dell had already filed a bid protest on
5 a prior bid. And what happens in this
6 District is, the vendors do figure out when
7 the fix is in.

8 So, you wouldn't have had a bid
9 protest this time around because Dell
10 probably figured, why bother?

11 But, yeah. I agree wholeheartedly
12 with Mary that this doesn't make any sense.
13 It doesn't matter that they were in the
14 room. If you can discount one of them --
15 now, it was late. But, if you knew that one
16 was late, why was it so hard to confirm the
17 other ones were on time?

18 Yeah. This definitely doesn't -- does
19 not smell --

20 MS. COKER: It's simple because, when
21 the late one arrived at the time that it
22 arrived, the bid opening had already begun.

23 DR. LYNCH-WALSH: No, no. I get that.
24 But, the --

25 MS. COKER: There's a difference

1 between being in a room by 2:00 p.m.,
2 sitting down where you're starting a bid
3 opening and then having a vendor knock on
4 the door and come in at 2:20 and say, "Oh,
5 I'm here."

6 So, obviously they were late. And the
7 other ones weren't, because they were
8 sitting in the room by 2:00 p.m.

9 DR. LYNCH-WALSH: Okay. When was this
10 awarded again? When was this bid awarded?

11 MS. COKER: I wasn't here at the
12 time --

13 DR. LYNCH-WALSH: That's my point.
14 That is my point, Mary. You weren't here.
15 So, how would you know?

16 All right. I'm done with that.

17 CHAIR MAYERSOHN: What, are you still
18 on this one? Does anybody have any more --

19 DR. LYNCH-WALSH: This particular
20 page?

21 CHAIR MAYERSOHN: No. On this
22 finding. Is there any more comments on this
23 finding?

24 DR. LYNCH-WALSH: No. My other
25 comment's on something else.

1 MS. SHAW: And apparently since
2 Ms. Mary was not here at the time, I'm not
3 even sure that the discussion about whether
4 processes were in place should even be
5 discussed.

6 Because, first of all, this is not our
7 first time at the rodeo. We have done
8 biddings for a whole lot more money than
9 this amount. So, processes should have
10 already been placed prior to this particular
11 bid. So, saying that there were no
12 processes in place is quite unacceptable.

13 As I just said, she wasn't here, so
14 she's only the messenger. So, don't beat
15 her up.

16 CHAIR MAYERSOHN: Mr. Woods?

17 MR. WOODS: Through the Chair -- and I
18 appreciate the dialogue.

19 What I will say is, you know, we
20 understand and we recognize that there were
21 some procedural things that didn't take
22 place.

23 What I will say is, this is consistent
24 in the time when there was a transition
25 where we were moving away from the prior

1 director and bringing in Ms. Coker. I just
2 want to acknowledge that.

3 Because, what I will say is that since
4 that time or right around that time we made
5 some changes at the staffing level because
6 of some of these procedural instances that
7 we saw and we recognized that we needed to
8 bring in more and better staffing to ensure
9 that they follow processes and procedures.

10 So, I just want to bring that up that
11 we were in the midst of some transition and
12 we were moving out some resources that were
13 not adhering to some of the District's
14 policies and procedures.

15 MS. FERTIG: This bid -- this bid
16 was -- this entire process was --

17 CHAIR MAYERSOHN: Talk into your --

18 MS. FERTIG: This entire process was
19 questioned extensively at the Board meeting
20 before they voted on this.

21 I don't know how you take this to the
22 Board -- and you know, ultimately they're
23 the ones that get criticized. But, they
24 make their decisions based on the
25 information that's presented to them. And

1 if that information is faulty, you know,
2 that is just not right.

3 And I don't think -- I hear from
4 everybody, "Well, we've had transition."
5 Well, apparently there's so much transition
6 that we have this multi-billion-dollar
7 corporation that can't transact business
8 because there's always transition. And I'm
9 sorry, Maurice, that's just not -- that's
10 not acceptable.

11 I wish you all would stop saying that.
12 Because, that's even more concerning to me
13 that there are no written procedures that
14 somebody can pick up and follow and know
15 that if they didn't date-stamp it -- when
16 all those Board members were asking
17 questions, that's one thing that should have
18 been said to them, in my mind.

19 This is not -- this is not an item
20 that just went through easily on the Board.
21 It did not. There were board members who
22 voted against it, there were board members
23 who wanted more time to talk about it. And
24 I -- I just don't find that an acceptable
25 response.

1 But, if that's your response, then I
2 would suggest this District get some written
3 procedures that go from person to person so
4 no matter who's sitting in the seat it can
5 be done correctly.

6 And I kind of find that a fatal flaw
7 with your -- with your Board item. I know
8 you were there that day at the Board
9 meeting, so I don't need to tell you what
10 happened. I was watching it on the
11 television screen. But, I don't think
12 that's acceptable.

13 And I thank you for -- I thank you for
14 your audit. There's more in here, but this
15 certainly is one point that's of real
16 concern to me that the bid process itself
17 had this procedural problem.

18 MS. COKER: Through the Chair, I would
19 like to just advise that we did turn in --
20 this is Mary Coker again, Director,
21 Procurement and Warehousing Services.

22 We did -- my staff did present to the
23 auditors, to the internal auditors, our
24 standard operating procedures. We have both
25 standard operating procedures plus we have

1 work instruction and a process map and work
2 flow of what takes place. So, if there is a
3 change in management, that is readily
4 available.

5 In fact, we also have training centers
6 yearly on these processes. So, I can assure
7 you that, regardless of the management in
8 place, we now have the procedures to ensure
9 that the policies are followed and we're
10 compliant.

11 CHAIR MAYERSOHN: So, Mr. Harvey, I've
12 got a question. When you did this audit did
13 you take a look at the bid document and on
14 that bid document did it have anything
15 regarding procedures, regarding that the bid
16 had to be in in a certain time, that it had
17 to be timestamped, that it had to be a
18 certain record, that if it wasn't in at that
19 time the bid would be considered
20 unacceptable, it wouldn't be moved forward?

21 Was there anything in that document?

22 MR. HARVEY: Yes. We would have
23 looked at the bid document and we documented
24 that it was due on a certain date at a
25 certain time.

1 I'm not sure if in the bid document it
2 said, you know, it had to be timestamped.
3 But, just as a general practice, bids are
4 normally timestamped and the bid opening is
5 documented and those type of things.

6 And so, we wrote our finding very
7 narrowly based on not being able to obtain
8 the bid timestamp to show that documents
9 were in on time.

10 CHAIR MAYERSOHN: Right. But, in that
11 document it would require the vendor that
12 they had to be in by 2:00 o'clock and there
13 had to be some valid --

14 MR. HARVEY: Oh, yes. Absolutely.
15 Yes, sir. Absolutely.

16 CHAIR MAYERSOHN: Right. Right.
17 That's -- I mean, that's my point. So, when
18 you say -- when, Ms. Coker and Mr. Woods,
19 when you say "policies and procedures,"
20 those are the policies and procedures in
21 that bid document that the vendors --

22 MS. COKER: Yes. But, the bid
23 document does not state that it has to be
24 timestamped. The bid document clearly
25 states that the bids have to be in by

1 2:00 p.m.

2 MR. HARVEY: Right. Correct.

3 MS. COKER: The fact that we stamp
4 them is a great assurance to the fact that
5 they indeed were received by 2:00 p.m.,
6 right? And that is the process that we
7 follow today.

8 I can assure you that we have several
9 mechanisms to ensure that they're timed
10 adequately and that we can keep the record
11 of that timestamp.

12 But, the bid documents clearly state
13 that the bids must be received by 2:00 p.m.

14 CHAIR MAYERSOHN: So, if a vendor
15 would protest and said -- one of these
16 vendors and said the other two weren't
17 timestamped, what would be the findings of
18 the District?

19 MS. COKER: Well, the -- when -- and
20 again, this is all from what I've been
21 informed --

22 CHAIR MAYERSOHN: Well, then -- wait.
23 Then let me ask Mr. Woods.

24 So, if a vendor who wanted to protest
25 this bid -- as Ms. Coker said, "Well, nobody

1 protested," which, again, it's speculative.
2 But, let's say a vendor wanted to protest
3 and protested that there's no documentation
4 provided that the two that were awarded
5 turned in their bid on time. How would the
6 District then proceed from there?

7 MR. WOODS: So, typical to what we do
8 in normal protests, we would kind of go
9 through, like, an investigative process and
10 my assumption would be that we would have
11 provided documentation or we would have
12 provided the list of the vendors that were
13 in the room at 2:00 o'clock.

14 I mean, we would have provided that
15 information and then the protest would have
16 been resolved based on the evidence that was
17 provided.

18 CHAIR MAYERSOHN: Right. But, it
19 doesn't mean that just because you're in the
20 room that you turned your bid in on time.

21 MS. COKER: But, the bids were opened
22 presently there at the time that all the
23 vendors were there. Therefore, we have
24 signatures of the vendors.

25 They weren't just sitting there. They

1 were there to open the bids publicly. And
2 that's what the staff did, the purchasing
3 agent and the other staff, they opened the
4 bids. So, obviously if you have a vendor
5 sitting there without a bid, that wouldn't
6 make sense.

7 Again, I totally respect the fact
8 that -- you're absolutely right. There
9 should have been a timestamped document.
10 You know, we did not follow procedures and
11 we rectified to ensure that the processes
12 that we have are now formalized to ensure
13 that those stamps are available.

14 But, the fact is that it just -- it --
15 it makes sense that the documents were
16 received by 2:00 p.m., because they didn't
17 come barging in like the other vendor that
18 came in at 2:17 or 2:20 where everyone saw
19 that they came in late.

20 So, if we would have accepted that,
21 then for sure someone would have protested
22 and said, "Wait a minute. Why are you
23 accepting their bid? It's 2:20. The bid
24 was due at 2:00 p.m."

25 So, that's why we did not accept that

1 bid, because it came in late.

2 CHAIR MAYERSOHN: Ms. Shaw and then
3 Dr. Lynch-Walsh.

4 MS. SHAW: Is it possible for us to
5 table this for another meeting? I have a
6 million and one questions.

7 And first of all, there needs to be
8 someone who can answer the question as to
9 whether or not everybody was in the room to
10 open the bid, number one.

11 Number two, was the bid protest notice
12 put out so the person who did not make it
13 was aware of it so that company could fill
14 out and protest the bid?

15 I -- and I need to go. And I think if
16 I go then we no longer have quorum. Are we
17 able to table this? I'm even open to a
18 special meeting if we have to --

19 DR. LYNCH-WALSH: I was just gonna
20 say, I'll do you one better. Because, we
21 got April open.

22 MS. FERTIG: That's what I was --

23 CHAIR MAYERSOHN: I mean, I'm --
24 I'm -- whatever the will of the group is.

25 MS. FERTIG: April whatever.

1 DR. LYNCH-WALSH: Yeah. April
2 whatever. You can email --

3 MS. SHAW: And I dont want to add more
4 to your table, because it means we're taking
5 away from the --

6 MR. JABOUIN: It -- it really is. I
7 would suggest that we move it to -- there's
8 no actual time -- there's no actual time
9 requirement on getting this done. There
10 really isn't any. So, it's not like the
11 CAFR and those type of things.

12 The only thing is, we do have to
13 bring, you know, Mr. Roderick Harvey back
14 and so forth, but that's -- there's really
15 no time requirement on --

16 MS. FERTIG: We're gonna run -- we're
17 gonna run into that meeting -- that problem
18 at every meeting, because we run over at
19 every meeting. And I think we've been very
20 judicial with our comments today and trying
21 to get through.

22 I have to leave, too. So, I have
23 other concerns about this audit.

24 I -- I don't know that this is
25 something that can wait. This is a topic

1 that has been going on since the bid came to
2 the Board with concerns about the product
3 that was being purchased. And so, the
4 longer we wait, the more those concerns are
5 out there.

6 If there's a way to reassure the
7 public that we've done the right thing, I
8 think it's incumbent upon us to do that.
9 And when I say we've done the right thing, I
10 don't mean "we," I mean --

11 DR. LYNCH-WALSH: The District? Well,
12 that ship sailed. Don't worry about that.

13 MS. FERTIG: So, I -- I would like to
14 move to defer and pick a date in April or
15 early May when we can -- well, we're meeting
16 again May 6. But April, when we can do this
17 and get it transmitted to the Board.

18 And in that vein, I have another
19 question that I did not see in here that I
20 would like answered before this audit is
21 finished being discussed, and that's, how
22 many of the items purchased from these two
23 companies are still being used by students
24 today?

25 There was a concern at the time about

1 whether these were viable, about whether
2 these particular devices would stand up to
3 the test of time.

4 I've heard comments made publicly
5 since then that now they're buying the
6 correct thing.

7 I think we need to also know this one
8 question, and if there's a way that the
9 auditor can find it out, and that's how many
10 of those devices purchased, of the
11 \$81 million purchased out of this bid order,
12 are still being used by students today? Not
13 the repair history, but how many of those
14 are still been used?

15 And the other thing was, Mr. Hunter
16 had committed in that public meeting in May
17 of 2000-whatever that he was going to do a
18 survey of all teachers to find out how this
19 was actually working in the classroom.

20 There were a number of board members
21 that spoke to the capacity of the device and
22 whether it would meet the needs of the
23 students.

24 And if that survey was not done, I
25 would like to know that. But, if that

1 survey was done, I would like to know what
2 the response from the people actually using
3 these in the schools was.

4 MS. SHAW: And I think -- I have a
5 host of other questions and I'll send it --
6 if we're going to have this special meeting,
7 then I'll send it to you. Because, I have
8 questions on warranties, I have questions --
9 I have a whole slew of questions on this
10 whole document. And I don't want to add to
11 your --

12 CHAIR MAYERSOHN: So, it sounds like
13 to me -- and Dr. Walsh, I know -- let me
14 just --

15 DR. LYNCH-WALSH: Right. Well, there
16 is time constraint in terms of having
17 someone being able to answer questions,
18 because Mr. Woods' last day is, I believe,
19 April 2nd.

20 MS. SHAW: Oh.

21 DR. LYNCH-WALSH: Yeah. And in terms
22 of requesting information, I requested --
23 because, on page 9 of 32 there's an
24 interview with former TAC Chair. I sent the
25 Chief Auditor an email requesting the

1 minutes because I could not find any
2 evidence of TAC being involved in this bid.

3 And I don't know if the auditors got
4 confused. I found some evidence that they
5 were aware of the prior bids, but all I was
6 asking was to be able to verify and I got
7 back, you know, the usual tone that, we
8 don't respond to individual Committee
9 members' requests, even though that's not
10 true --

11 CHAIR MAYERSOHN: So -- so, wait.
12 Just so -- so, wait. So, here's the
13 question, Mr. Harvey: Did you, when you
14 interviewed the former TAC Chair, did you
15 review any of the minutes?

16 MR. HARVEY: Yes. We reviewed the
17 minutes, we had to go into a historical
18 archive to review those minutes. We did.
19 And yes, we did interview the former TAC
20 Committee Chair for a good while. I think
21 it was a good 60-minute interview.

22 But, we were able to find minutes that
23 supported TAC being involved, which is also
24 part of the policy that says that TAC should
25 be involved.

1 CHAIR MAYERSOHN: Can you share that
2 with us or through the Chief Auditor so we
3 can get a copy for --

4 MR. HARVEY: I would imagine through
5 the Chief Auditor that we should be able to
6 share that. I will confirm with the Chief
7 Auditor thereafter.

8 CHAIR MAYERSOHN: Okay.

9 DR. LYNCH-WALSH: Because, I'm finding
10 minutes that --

11 CHAIR MAYERSOHN: No. This will
12 verify --

13 DR. LYNCH-WALSH: That will be great.
14 That's why I asked for it.

15 CHAIR MAYERSOHN: But, Dr. Walsh, this
16 will verify what -- what Mr. Harvey had
17 looked through and relate back to what your
18 questions are.

19 DR. LYNCH-WALSH: It would have been
20 great if we had it for today.

21 CHAIR MAYERSOHN: Okay. So, we have,
22 I guess, a motion to table this item to a
23 time certain or at least an approximate time
24 certain?

25 MR. HARVEY: Can -- just for -- the

1 meeting is April what again? I'm sorry. I
2 didn't get --

3 CHAIR MAYERSOHN: We haven't made any
4 decision yet.

5 MR. HARVEY: Is there any way to go
6 after April 15th?

7 CHAIR MAYERSOHN: Why? Something
8 called tax season or something?

9 MR. HARVEY: I think a few of you out
10 there may understand. I could be wrong.

11 MS. SHAW: I was thinking March 25th.

12 CHAIR MAYERSOHN: Mr. Barnes?

13 MR. BARNES: We are sitting now at
14 two, four, six -- yeah. And we need seven
15 for a quorum, right?

16 CHAIR MAYERSOHN: One, two, three,
17 four, five, six, seven. Correct. Seven.
18 We have a quorum.

19 MR. BARNES: Okay. What I'm saying
20 is, we seem to be having difficulty
21 maintaining our quorum through long
22 meetings. And I think if we say we're going
23 to have a special meeting in April, how are
24 you going to get the consent of those
25 members who are not here?

1 Since Mr. Jabouin has said that this
2 is important but it is not as
3 time-sensitive, and since we are meeting --
4 our next meeting is in --

5 CHAIR MAYERSOHN: May.

6 MR. BARNES: -- May, but we're going
7 to be meeting at -- 11:30 or 11:00?

8 CHAIR MAYERSOHN: Well, currently
9 11:30, but --

10 MR. BARNES: Well, why couldn't we
11 meet at 11:00 o'clock as opposed to having a
12 special meeting, since it's not time -- we
13 meet 30 minutes early. That gives us
14 30 minutes, this is first on the agenda.
15 Takes care of the April 15th date. But,
16 just -- just a suggestion.

17 CHAIR MAYERSOHN: Okay. Mr. Jabouin
18 and then Dr. Walsh.

19 MR. JABOUIN: Just wanted to let the
20 Committee just sort of know that staging
21 these meetings is a challenge, getting
22 quorum, as Mr. Barnes says, is a challenge,
23 also getting Mr. Harvey back and so forth --
24 and I don't know room availability or any of
25 those type of things.

1 There is no time sensitivity to these
2 issues on a transaction that occurred years
3 ago. The findings that are here are not
4 anything with respect to the three policies
5 that were reviewed.

6 Also coming up is, the Auditor General
7 is expected to be here for their audit at
8 the end of March, early April. I am not
9 sure if I can physically stage the meeting
10 assuming room availability.

11 So, it's one of those type of things
12 that we could -- I could try and -- but,
13 I -- that would be the circumstances.

14 MS. SHAW: I'm in agreement with our
15 Board members' suggestion and we can, in the
16 next two weeks, because, you know, Mr. Woods
17 is leaving, we can send all of our questions
18 to -- through to you and hopefully be able
19 to get responses to those questions for the
20 meeting -- for the meeting for May 6th,
21 including even meeting a little bit earlier
22 if we need to.

23 CHAIR MAYERSOHN: Dr. Walsh and then
24 Ms. Fertig.

25 DR. LYNCH-WALSH: Okay. So, my

1 preference would be to meet before Mr. Woods
2 leaves, but -- and I also agree with sending
3 questions and getting responses ASAP,
4 because the -- the discrepancy between --

5 I went and pulled all of the minutes
6 before the system went down because I knew
7 that Mr. Jabouin would not respond to me, so
8 I actually pulled the minutes.

9 The problem I'm having, this is for me
10 to know that you got, you know, why are we
11 having a discrepancy. So, I would like that
12 answer sooner rather than later, sooner than
13 May 6.

14 The grand jury report is coming out,
15 it's anyone's bet what's going to be in
16 there. So, by the time we get to May 6 it
17 may be a done deal and we're talking about
18 it after the fact. And all of this stuff
19 could be in there, as well.

20 So, I would have preferred sooner, but
21 if by May 6 Mr. Woods will be gone, and I'm
22 not sure who will have --

23 Because, understand that Ms. Coker was
24 hired the same day as the award of this
25 \$80 million on the 9th of February in 2016.

1 So, she wasn't here for any -- she can't
2 answer to --

3 And I wonder if there was a recording
4 of the bid opening, because it's a
5 procurement. And that -- and to your point
6 of understanding who was in the room when
7 the bid was opened, there should have been
8 some sort of record of what transpired.

9 CHAIR MAYERSOHN: There's a sign-in
10 sheet.

11 DR. LYNCH-WALSH: Sign-in sheet?
12 Well, yeah, but that doesn't tell us the
13 stamping. Is there a recording?

14 MS. SHAW: Not all the time.

15 MS. COKER: No. There is no
16 recording.

17 DR. LYNCH-WALSH: There is a
18 recording? So, if we could get that --

19 MS. COKER: There is no recording. We
20 do not record the bid opening.

21 CHAIR MAYERSOHN: Ms. Fertig?

22 MS. FERTIG: Yes. Here is my concern,
23 Mr. Barnes. Every one of these meetings is
24 going like this, so, we add this on, I don't
25 think it will be done in half an hour.

1 We've already gone way past half an hour
2 today. And then, whatever that meeting
3 is -- we just keep getting more and more
4 behind.

5 So, I don't know what the answer is.
6 I'm happy to do it that way if that's the
7 consensus of the group. But, what do you
8 have on that agenda right now?

9 MR. JABOUIN: Oh. It's hard -- it's
10 always difficult to know what's going to be
11 on the agenda, because I don't know what I
12 can complete between now and the next
13 meeting.

14 MS. FERTIG: Okay. And are you going
15 to move this? Are you going to take this to
16 the Board before we meet?

17 MR. JABOUIN: No, no. No. I'll keep
18 it on there. It won't go to the Board until
19 the Committee has gotten all their
20 answers -- all of their questions answered.

21 CHAIR MAYERSOHN: So, here's my --
22 here's my thought process. This item itself
23 is not something that, if we were to have a
24 virtual meeting -- and the reason I use
25 virtual is that this way we don't have to

1 worry about somebody coming, it's just a
2 matter of, we don't have to worry about a
3 room, we don't have to worry about a lot of
4 different things. And just ask
5 informational questions.

6 And then, on our May 8th meeting --
7 and like I said, I don't know if we can do
8 this, this may be a legal ramification of
9 it, but then, in our May 8th meeting have
10 this transmitted or whatever we do, so
11 saving everything, whether we make motions
12 or whatever it may be.

13 But, make a Teams meeting somewhere at
14 a flexible time might be an alternative that
15 fits -- and again, depending upon whether we
16 can do that from a legal standpoint might be
17 an idea. So, I don't know --

18 MS. SHAW: If we consider it a
19 workshop, not a meeting.

20 CHAIR MAYERSOHN: Correct. In other
21 words, we just workshop this through Teams,
22 just because we're asking questions --
23 because, that's really what we're doing at
24 this point with this item. And then, come
25 May 8th we either transmit it or don't.

1 MS. FERTIG: I love that idea.

2 CHAIR MAYERSOHN: And again, like I
3 said, I don't know -- and I go back to
4 whether or not we can, I mean, call it a
5 workshop?

6 MR. JABOUIN: There's no reason to not
7 have a -- like, for example, this meeting
8 would have been an informational meeting
9 without the physical quorum, so we could
10 explore having an informational meeting on
11 just this topic.

12 CHAIR MAYERSOHN: Right. But, do it
13 via Teams and we don't have to worry about
14 getting a room and --

15 MR. JABOUIN: It would be a virtual
16 informational meeting.

17 CHAIR MAYERSOHN: Correct. The only
18 thing we'd have to do is advertise it.

19 MR. JABOUIN: We would have to
20 advertise it and stage it on Teams just like
21 we did before the meetings that --

22 MS. FERTIG: Can I move that?
23 Because --

24 MR. DE MEO: Is someone going to move
25 this --

1 MS. FERTIG: I'm moving it, because I
2 have to leave.

3 MS. SHAW: Second.

4 CHAIR MAYERSOHN: So, there's a motion
5 by Ms. Fertig, a second by Ms. Shaw that we
6 have this as a standalone workshop item via
7 Teams, correct?

8 MR. JABOUIN: Virtual informational --

9 CHAIR MAYERSOHN: Virtual
10 informational workshop via Teams. And we
11 will figure out a date, hopefully sooner
12 than later, so we can send out --

13 MR. DE MEO: Can we move this --

14 CHAIR MAYERSOHN: It's been moved by
15 Ms. Fertig, seconded by Ms. Shaw.

16 Is there any further discussion? All
17 those in favor signify by saying "aye."

18 COMMITTEE MEMBERS: Aye.

19 CHAIR MAYERSOHN: Anybody opposed?
20 Ms. Dahl? Okay. So, we will get back and
21 figure out a date that works and go from
22 there.

23 All right. We have -- we have two
24 more items, we don't have to worry about a
25 quorum at this point, if somebody has to

1 leave. I mean, there is the Chief Auditor's
2 Report and then any Audit Committee members'
3 comments.

4 Let's put it this way. It is now,
5 obviously, 2:00 o'clock? 1:00 o'clock?
6 What time is it? Almost 2:00 o'clock.

7 Is there any other -- I mean,
8 obviously we have the Chief Auditor's
9 Report. Everybody has read it. Are there
10 any questions on it?

11 The only question that I have is a
12 follow-up with BECON, their job
13 descriptions, just to let us know where
14 they're at.

15 MR. JABOUIN: I will have to find that
16 out for you.

17 CHAIR MAYERSOHN: Because, they were
18 supposed to have by March. So, just
19 wondering.

20 MR. JABOUIN: Okay. I will try to
21 find that out.

22 CHAIR MAYERSOHN: Are there any other
23 comments?

24 DR. LYNCH-WALSH: Yes. I have a
25 couple real quick. Not on the Chief

1 Auditor's Report.

2 CHAIR MAYERSOHN: Okay. Just
3 comments on -- Committee member comments?

4 DR. LYNCH-WALSH: Comments. Yes.

5 CHAIR MAYERSOHN: Okay. Understand
6 you've only got four of us. But, go ahead.

7 DR. LYNCH-WALSH: Yeah. I know. I'm
8 not voting.

9 First of all, so, Mr. Barnes, you
10 mentioned earlier that there's information
11 that you weren't privy to. Has your email
12 address changed? Because, I copied
13 everybody on the Cypress Bay thing.

14 MR. BARNES: Yeah. Yeah.

15 DR. LYNCH-WALSH: Your email has
16 changed?

17 MR. BARNES: No, no, no. I get them
18 all.

19 DR. LYNCH-WALSH: Okay. So then, you
20 have the information. So, that's one thing.

21 And then, the Audit Committee, in
22 terms of our purview is any financial
23 matters that are of concern to the
24 Committee. So, that's the second thing.

25 And just because I'm trying to do this

1 quickly, we keep discussing SAC and I
2 understand it's not part of internal funds,
3 but there is no recourse if you have a
4 question about what's happening with the SAC
5 budget.

6 I mean, my recourse was to do a public
7 records request and then they're playing
8 shenanigans by not responding to the public
9 records request.

10 It is absolutely absurd that a school
11 has -- should know what their school budget
12 is and doesn't send it to the Public Records
13 Office.

14 So, this was almost a week ago, it was
15 last Friday, and I've been dealing with this
16 District long enough to know games when I
17 see them. So, unacceptable.

18 And the last time that the OSPA chief
19 said she was going to go get with the
20 school, the school lost its youngest SAC
21 member.

22 So, this -- there has to be a process
23 by which a SAC member or member of the
24 public that has a question can get answers.
25 And I know -- and everyone's mentioned

1 having the SAC budget online, the school
2 budget. But also, when you ask for
3 something that is of public record, there
4 shouldn't be all of these shenanigans.

5 I was asking to put the matter to
6 rest. I was unable to reconcile to their
7 numbers based on the activity that they had
8 going on there.

9 So, all I wanted was a school budget
10 to see if I misunderstood something, I
11 missed a number, they're bad at bookkeeping,
12 recordkeeping. But, I can't have that now
13 because they sent an email that was
14 essentially my email without the school
15 budget.

16 Which, now, if I was not suspicious
17 before, I am convinced that there is
18 something untoward going on over there.
19 Because, otherwise, you would have coughed
20 up the school budget for the past two years
21 as requested.

22 And then, like I said, this other
23 school, Blanche Ely, a community member who
24 was a CPA and forensic accountant brought to
25 the OSPA Chief's attention that there are

1 issues going on over there. But, given
2 who's in charge over there, do I think
3 anything will be done about it? No.

4 So, without a process by which you can
5 hold SAC or the schools accountable for
6 their SAC budgets, we're going to keep
7 having this.

8 Up until we -- and if the grand jury
9 report, because it's outside their purview,
10 the District is about to go through a
11 reaccreditation process. That should clean
12 up a lot of things, but it doesn't start
13 until the fall.

14 So, I just want to bring that up
15 again, because there is no recourse and
16 every time the OSPA chief says she's gonna
17 look into something the opposite of what
18 should be occurring occurs.

19 She was copied on the email. The SAC
20 chair at Cypress Bay never responded to my
21 email. Which suggests that they were
22 instructed not to.

23 So, it's not like they didn't know
24 what I was asking for. If the school was --
25 if the SAC chair didn't know what the school

1 budget was, somebody else on that email sure
2 did. So, that's all I want to say.

3 Oh. And finally, as a teaser for next
4 time, the Lenovo sales rep that would have
5 been at Lenovo at the time of the bid that
6 we're looking at went to Alertpoint, which
7 is where Tony Hunter wound up. Which I find
8 very intriguing.

9 CHAIR MAYERSOHN: Anything else?

10 Mr. Barnes? Mr. Medvin? Mr. Jabouin?

11 MR. JABOUIN: Yes. Thank you, for the
12 Committee.

13 I would like to, though, Dr. Lynch-
14 Walsh, I mean, I understand some of your
15 questions, but I would like to know, as the
16 Chief Auditor, I mean, I understand you have
17 questions on the facts, but do you have any
18 thoughts of any misappropriations or do you
19 have anything credible that would cause me
20 to look at it from an audit standpoint
21 that's different?

22 DR. LYNCH-WALSH: Okay. First of all,
23 are you talking about the SAC?

24 MR. JABOUIN: Yes.

25 DR. LYNCH-WALSH: The DAC passed a

1 motion because they're concerned. So, you
2 have District Advisory Council, which is not
3 comprised of --

4 MR. JABOUIN: Do you have anything
5 credible that I can have on that end besides
6 what you're saying?

7 DR. LYNCH-WALSH: You're copied on the
8 emails I sent.

9 MR. JABOUIN: There's nothing credible
10 in the emails --

11 DR. LYNCH-WALSH: How do you know
12 that? Are you able to reconcile to their
13 numbers?

14 MR. JABOUIN: Do you have anything
15 credible --

16 DR. LYNCH-WALSH: Yes. I -- listen to
17 me. I'm going to say this one --

18 MR. JABOUIN: I withdraw my question
19 and I'm done. Thank you.

20 DR. LYNCH-WALSH: You're -- there's an
21 Excel spreadsheet showing that I can't tie
22 back to their numbers.

23 CHAIR MAYERSOHN: Right. But, I think
24 what Mr. Jabouin is asking is that, if you
25 have a District with -- what is their

1 budget, \$3 billion?

2 MR. JABOUIN: It's a lot.

3 DR. LYNCH-WALSH: I didn't say -- I
4 didn't ask for him to audit. I said we have
5 to -- it's all -- just like internal funds.

6 CHAIR MAYERSOHN: Right. But
7 here's -- I understand -- again, this is
8 more of, to me, a Dr. Wanza operational and
9 a Ms. Marte operational. This is not
10 necessarily asking Mr. Jabouin, from an
11 audit standpoint, is that, this is more
12 operational and financial of the Chief
13 Financial Auditor.

14 Is he saying is that if there
15 were -- let's say the SAC budget is \$50,000
16 and you believe that \$50,000 of that was
17 misappropriated because somebody bought a
18 new car, then there might be a reason to
19 say, okay, let's do an audit.

20 If there's something where their
21 budget, again, is \$50,000 and, well, maybe
22 instead of a teacher buying, you know, a set
23 of books, she bought a desk for herself --

24 DR. LYNCH-WALSH: That's not the
25 issue. The issue is, we can't even tell

1 what they've done with it because they have
2 one from one month to the next, they'll say
3 the balance is this much, and then the
4 balance is that much, but when you look at
5 what the purported activity was, you can't
6 tie to those numbers.

7 CHAIR MAYERSOHN: Right. But, I don't
8 think Mr. Jabouin is saying for him to take
9 Staff and --

10 DR. LYNCH-WALSH: Okay. But, we're
11 commingling two thoughts. DAC, who you
12 represent, passed a motion last year. They
13 would like to see the SAC budget
14 incorporated into the internal funds as a
15 line item and have that be looked at.
16 That's a separate issue.

17 MR. JABOUIN: And they were given the
18 answer for that. And here's the reality,
19 and you know this, as well, there are only
20 so many audits that can get done.

21 DR. LYNCH-WALSH: I get all of that.

22 MR. JABOUIN: So, we have a State
23 requirement on the internal funds audits.
24 Otherwise the Auditor General is going to
25 have an issue.

1 If there are some things that are true
2 irregularities, I need to know about them as
3 opposed to you having questions about this
4 and that.

5 DR. LYNCH-WALSH: I can't reconcile
6 their activity. That should be a problem.

7 But, that's okay. I don't need you
8 for this, because eventually, it's public
9 record, they will have to cough it up and I
10 will see if there are shenanigans or not.
11 I don't need you for it, but it would be
12 nice. But, I don't need you for this.

13 MR. JABOUIN: Yes. And it would be
14 nice to be able to translate some of these
15 things to actual audit subjects if we can
16 get some factual --

17 DR. LYNCH-WALSH: It shouldn't be
18 that -- no one's saying they're buying a
19 car, but we don't know what they're doing
20 because they are so bad at recordkeeping.

21 CHAIR MAYERSOHN: Right. But,
22 Mr. Jabouin's point is that, is this
23 systemic to every SAC or is it just --

24 DR. LYNCH-WALSH: Yes. Probably.
25 But, I'm not at every SAC.

1 CHAIR MAYERSOHN: Right. So, but,
2 again, I'm on, you know --

3 DR. LYNCH-WALSH: Here's the thing,
4 though, Robert.

5 CHAIR MAYERSOHN: Yes.

6 DR. LYNCH-WALSH: If it's not included
7 and it's not looked at in terms of the
8 beginning balance, the activity and the
9 ending balance, just like with internal
10 funds account, you'll never know if there's
11 the scope of the irregularities because no
12 one's looking at it. You're looking at it
13 on a case-by-case basis.

14 MR. JABOUIN: If you were to look at
15 the audit plan and the areas that did not
16 make the plan that's in the long-range plan,
17 there are many things that can be deemed to
18 be higher priority in it for the plan.

19 There are areas that are -- that we're
20 not able to address. And to me this is just
21 one of them. But, there are more
22 challenging issues --

23 DR. LYNCH-WALSH: I'm not debating any
24 of that. Because, again, we're commingling
25 two thoughts. I am not District Advisory

1 Council. They all sit on SACs and have had
2 this concern.

3 So, it sounds like what DAC needs to
4 do is get with the State and have the State
5 mandate that this be audited. So, that will
6 solve that problem.

7 Then I have the foolishness of the
8 school, when I ask for a school budget, not
9 turning it over. That's a separate issue.

10 MR. JABOUIN: It is.

11 DR. LYNCH-WALSH: So, if there is no
12 recourse that's coming out of the District,
13 then all -- then District Advisory Council,
14 which is comprised of all the SAC chairs
15 across the District, will then have to go to
16 the State and ask for help. And that can be
17 done.

18 And again, this is a district that is
19 about to go through a reaccreditation
20 process and this time everybody's aware of
21 it, so that will impact their
22 reaccreditation, because we already know who
23 we need to talk to, how to reach them and
24 alert them as to this issue.

25 And then there's also the State

1 departments that look at SACs. So if it
2 won't come from the ground up, it can come
3 from the State down.

4 But again, the other issue is the
5 public records request.

6 But, all of this is sort of falling on
7 deaf ears because we still have all of this
8 Lenovo foolishness that occurred.

9 So, it's -- you're not fighting me. I
10 don't got to -- my kids are not at either
11 Cypress Bay or Blanche Ely, but I'm -- the
12 reason I brought this up is to emphasize why
13 DAC passed the motion.

14 MR. JABOUIN: The DAC motion is not --
15 these motions are not mandatory on District
16 Staff.

17 DR. LYNCH-WALSH: No one said --
18 clearly they're not.

19 MR. JABOUIN: What's required is that
20 a response be provided and one was provided
21 to the DAC.

22 Because, we know how audits get onto
23 the plan. It's based on conversations
24 between the Superintendent and the Board.

25 So, to me, what would provide a better

1 case would be if you saw some improprieties
2 along the lines of what Mr. Mayersohn said.
3 Things along those lines, I think -- and I'm
4 not asking you to go create anything, but I
5 need to have some --

6 I mean, I think you provide some very
7 good valid points. But, I need be to able
8 to translate those into audit items.

9 DR. LYNCH-WALSH: Okay. I can't
10 reconcile their activity. That's an
11 internal control problem.

12 MR. JABOUIN: That is. Because, every
13 account should be reconcilable on that end.

14 DR. LYNCH-WALSH: It's not.

15 MR. JABOUIN: And in this particular
16 case you have some questions that can't be
17 explained and that's legitimate, but, to me
18 that's not going to cause an audit to
19 happen.

20 DR. LYNCH-WALSH: I never said you
21 should -- I am not saying it. If you have
22 another vehicle, which would be to
23 strengthen internal controls for SAC, which
24 I actually suggested in my email that Marte
25 is also copied on --

1 Because, if she can produce clean
2 financial statements that win awards, I
3 don't understand why the SACs can't do the
4 same. So, I'm less concerned about an audit
5 if you clean up the internal control
6 problem.

7 There's more than one way to skin a
8 cat, but you don't want to touch the cat at
9 all, it seems to be the problem around here.

10 MR. JABOUIN: We will not hurt any
11 animals.

12 DR. LYNCH-WALSH: Well, my cat would
13 hurt you more than you would hurt her.

14 CHAIR MAYERSOHN: Is there anything
15 else?

16 DR. LYNCH-WALSH: No. I'm good.

17 CHAIR MAYERSOHN: All right. With
18 that, obviously we don't have a quorum, so
19 the meeting, I guess, will be concluded.

20 DR. LYNCH-WALSH: We can adjourn.

21 CHAIR MAYERSOHN: We can adjourn. All
22 right. Thanks everybody for coming.
23 Appreciate it.

24 (Meeting concluded at 2:11 p.m.)
25

1 REPORTER'S CERTIFICATE

2
3 STATE OF FLORIDA
4 COUNTY OF BROWARD

5
6 I, Toni Freeman Greene, Court Reporter
7 and Notary Public in and for the State of Florida
8 at Large, hereby certify that I was authorized to
9 and did stenographically report the foregoing
10 proceedings, and that the transcript is a true
11 and complete record of my stenographic notes
12 thereof.

13 I FURTHER CERTIFY that I am neither an
14 attorney, nor counsel for the parties to this
15 cause, nor a relative or employee of any attorney
16 or party connected with this cause, nor am I
17 financially interested in the outcome of this
18 action.

19 Dated this 26th day of March, 2021,
20 Fort Lauderdale, Broward County, Florida.

21
22
23 
24 TONI FREEMAN GREENE
25 COURT REPORTER



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