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SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 28TH, 2021

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

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

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INVITED GUESTS:

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

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COMMITTEE MEMBERS IN ATTENDANCE:

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

OFFICE OF THE CHIEF AUDITOR STAFF:

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

DISTRICT STAFF:

MRS. JUDITH MARTE, Chief Financial Officer, Office of
the Chief Financial Officer
MR. DANIEL GOHL, Chief Academic Officer, Office of the
Chief Academic Officer
DR. VALERIE WANZA, Chief School Performance &
Accountability Officer, Office of School
Performance & Accountability
MR. MAURICE WOODS, Chief Strategy & Operations
Officer, Office of the Chief Strategy Operations
Officer (Telephonically)
MR. PHILLIP DUNN, Chief Information Officer, Office of
the Chief Information Officer
MR. FRANK GIRARDI, Executive Director, Office of Chief
Facilities & Construction Management (OFC)
MS. MARY COKER, Director Procurement & Warehousing
Services
MS. VIVIAN PILAR, Accountant V, Accounting & Financial
Reporting

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Thereupon, the following proceedings were had:

MR. MAYERSON: Good morning everybody.
Welcome to the Audit Committee Meeting, Thursday
January 28th. Currently -- just a couple of
housekeeping things. Currently, we do not have
quorum, so we're going to start having our
informational meeting until quorum is achieved.
We're waiting for one more person, which I
believe should be here, but, if not, we'll just
roll with the punches as we continue to move down
the agenda.

So if we can all rise for the Pledge of
Allegiance?

(Whereupon, the Pledge of Allegiance was
recited.)

MR. MAYERSON: All right. Can we get a roll
call of who's here and who is on the phone?

MR. JABOUIN: I can do that.

Mr. Moses Barnes?

MR. BARNES: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

(No response.)

MR. JABOUIN: Ms. Dahl, if you can push star
6 to unmute yourself, Ms. Dahl?

I'll move on until she comes in.

<p style="text-align: right;">Page 5</p> <p>1 Mr. Anthony De Meo?</p> <p>2 MR. DE MEO: Present.</p> <p>3 MR. JABOUIN: Ms. Hagen Disch?</p> <p>4 MS. DISCH: Here.</p> <p>5 MR. JABOUIN: On the phone. Thank you.</p> <p>6 Ms. Mary Fertig?</p> <p>7 (No response.)</p> <p>8 MR. JABOUIN: Mr. Michael Gauci?</p> <p>9 MR. GAUCI: Here.</p> <p>10 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?</p> <p>11 DR. LYNCH-WALSH: Here.</p> <p>12 MR. JABOUIN: Mr. Robert Mayersohn?</p> <p>13 MR. MAYERSOHN: Here.</p> <p>14 MR. JABOUIN: Mr. Andrew Medvin?</p> <p>15 MR. MEDVIN: Here.</p> <p>16 MR. JABOUIN: Ms. Connie Pou?</p> <p>17 MS. POU: Here.</p> <p>18 MR. JABOUIN: Ms. Phyllis Shaw and Ms.</p> <p>19 Stephanie Shim, who have both contacted me and</p> <p>20 they're excused for today's meeting.</p> <p>21 Ms. Rebecca Dahl?</p> <p>22 (No response.)</p> <p>23 MR. JABOUIN: Ms. Dahl, when you're able</p> <p>24 to --</p> <p>25 MS. DAHL: Present.</p>	<p style="text-align: right;">Page 7</p> <p>1 delivered the packages to the committee members'</p> <p>2 homes and businesses that requested it. On</p> <p>3 Tuesday, January 26, I sent out a communication</p> <p>4 to the school board, the audit committee and the</p> <p>5 cabinet that I had added Agenda Item Number 14,</p> <p>6 HCT Report - IT Technology Devices. That was</p> <p>7 added on Tuesday. I then communicated to the</p> <p>8 same parties that that agenda was item -- was</p> <p>9 added. We have included that in the spaces of</p> <p>10 the committee members, if you would like to have</p> <p>11 a copy that was emailed, and then we also have</p> <p>12 the new agenda there for you as well.</p> <p>13 That concludes my comments on the agenda.</p> <p>14 MR. MAYERSOHN: Okay. And the only other</p> <p>15 comment that I'm going to make, Dr. Wanza had</p> <p>16 asked if we could move up her item, Number 11.</p> <p>17 So I'd like to use it as, I guess I'll call it</p> <p>18 7A. We'll move almost in between 7 and 8.</p> <p>19 Is that okay with you, Dr. Wanza?</p> <p>20 So if everybody is good with that we can have</p> <p>21 a motion to approve the agenda.</p> <p>22 DR. LYNCH-WALSH: Oh, we have quorum?</p> <p>23 MR. MAYERSOHN: We're approving it with that</p> <p>24 change in mind.</p> <p>25 DR. LYNCH-WALSH: Oh, we have quorum. I</p>
<p style="text-align: right;">Page 6</p> <p>1 MR. JABOUIN: Thank you, Ms. Dahl.</p> <p>2 MS. DAHL: I'm here, but I can't hear you.</p> <p>3 You're too low.</p> <p>4 MR. JABOUIN: Ms. Dahl, is this better?</p> <p>5 MS. DAHL: No.</p> <p>6 MR. JABOUIN: Ms. Disch, are you able to hear</p> <p>7 me?</p> <p>8 MS. DISCH: Yes, I'm able to hear you.</p> <p>9 MR. JABOUIN: Is it clear for you, Ms. Disch?</p> <p>10 MS. DISCH: Yes, I can hear you, but it is</p> <p>11 low and a little muffled.</p> <p>12 MR. MAYERSOHN: BECON will work on the audio</p> <p>13 portion of the meeting.</p> <p>14 All right. So can I get -- now that we have</p> <p>15 quorum, Mr. De Meo is here, thank you, can I get</p> <p>16 an approval of the agenda for the January 28th</p> <p>17 Audit Committee Meeting?</p> <p>18 MR. JABOUIN: Mr. Mayersohn, if I can please</p> <p>19 say a couple of comments about the agenda before</p> <p>20 the committee considers it?</p> <p>21 MR. MAYERSOHN: Sure.</p> <p>22 MR. JABOUIN: So this agenda was posted to</p> <p>23 the Office of the Chief Auditor's website on</p> <p>24 Thursday, January 21. We posted the related</p> <p>25 meeting documents on Friday, January 22. We</p>	<p style="text-align: right;">Page 8</p> <p>1 forgot.</p> <p>2 MR. MAYERSOHN: Right. So do we have a</p> <p>3 motion to approve the agenda?</p> <p>4 MR. MEDVIN: So moved.</p> <p>5 MR. MAYERSON: Moved by Mr. Medvin, Mr. Gauci</p> <p>6 second.</p> <p>7 All in favor signify by saying aye.</p> <p>8 COMMITTEE MEMBERS: Aye.</p> <p>9 MR. MAYERSOHN: On the phone?</p> <p>10 COMMITTEE MEMBERS: Aye.</p> <p>11 MR. MAYERSOHN: Anybody -- anybody opposed?</p> <p>12 (No response.)</p> <p>13 MR. MAYERSOHN: All right. The ayes have it.</p> <p>14 Chief Auditor Administrative Matters.</p> <p>15 MR. JABOUIN: Thank you. Thank you very</p> <p>16 much. I'm Joris Jabouin, the chief auditor.</p> <p>17 The district thanks the committee members for</p> <p>18 coming in for this meeting. I thank the members</p> <p>19 that are participating in person and by phone. I</p> <p>20 am -- the district is always grateful for the</p> <p>21 service of the committee members. I am</p> <p>22 particularly grateful for your time, your</p> <p>23 experience, your knowledge and expertise, as I</p> <p>24 guide the program.</p> <p>25 There is a long agenda. Many people are</p>

<p style="text-align: right;">Page 9</p> <p>1 expected to come in and out for the different 2 agenda items. For social distancing we are 3 managing the attendance in the room. We have 4 some of the other attendees that are in the 5 pre-function room waiting to come in based on the 6 timing of the items that are presented. The room 7 itself was e-misted last night, the building was 8 e-misted last night. The spaces that you're 9 sitting in were wiped down. We do require masks 10 during the course of this entire meeting. The 11 guests that are coming in and out, their place 12 will be wiped down as well as the podium as well. 13 With respect to the meeting, we do have 14 physical quorum, so if members leave at some 15 point we will lose quorum. We will pay attention 16 to that, particularly if there's a matter that 17 requires a vote. 18 As I noted in the Chief Auditor's Report, 19 Agenda Item Number 13, the motion for home rule 20 authority, the Office of the General Counsel, 21 they are pending a response from the Attorney 22 General's Office on some questions they have on 23 that. This affects every advisory committee, not 24 just this one. So when that response is received 25 they will evaluate it, accordingly.</p>	<p style="text-align: right;">Page 11</p> <p>1 to get them by the next meeting. But all members 2 have completed the annual training for the School 3 Board Advisory Committee. 4 That concludes the Chief Auditor 5 Administrative items. I kindly ask the people 6 that are on the phone to please use star 6 to 7 mute themselves in and out throughout the course 8 of the meeting. 9 Thank you, Mr. Mayersohn. 10 MR. MAYERSOHN: Okay. Thank you, Mr. 11 Jabouin. 12 Are there any public comments? 13 MR. JABOUIN: No, Mr. Mayersohn, there are no 14 public speakers at this time. If I may provide 15 the committee with an update with -- from the 16 last meeting when there was a public speaker? 17 MR. MAYERSOHN: Sure. 18 MR. JABOUIN: At the November 19th audit 19 committee meeting Mr. Andrew Grub, a student of 20 Cypress Bay High School, he attended the meeting 21 and made public comments about the school 22 advisory funds. He requested information about 23 budget requests that cover the payment of 24 transportation for reading, math, biology, 25 history and teacher pay.</p>
<p style="text-align: right;">Page 10</p> <p>1 As far as the meeting, itself, the 2 timeframes, these are guides. You know, we do 3 provide them to the committee to consider. We do 4 provide them also to district staff so they can 5 manage themselves as far as the different 6 meetings that they have, so they can come in and 7 out of the meeting. And we need it in order to 8 manage the spacing in the room as well. 9 So we are very thankful to the committee. We 10 respect your time. And we thank you for coming 11 in and having an efficient meeting. 12 For the purpose of the minutes, we do have 13 Tim Bass, the court reporter, here to make it 14 easier. Just like I did at the beginning of my 15 section, if you can please state your name like I 16 did, I would also ask the guests to do the same. 17 As far as the forms, the Committee of Ethics 18 Form 8B, the memorandum of voting conflicts for 19 community, municipal and other public officers, 20 we have that, if applicable, in case any of the 21 members have a voting conflict. 22 And then we are still pending two of the 23 Acknowledgment of School Board Advisory Committee 24 Membership forms. Those two members are not here 25 in the room. We did email it to them. We hope</p>	<p style="text-align: right;">Page 12</p> <p>1 The proper process is for him to go through 2 the school advisory council and the council 3 chair. 4 I was told that there is budget information 5 that is discussed at those meetings and also 6 provided to the members. 7 And I went into the website for Cypress Bay 8 yesterday and I did see minutes information that 9 covers a variety of periods of time. I went into 10 the website under student and parent section of 11 the website and I saw the agendas for a variety 12 of minutes. I went into the December 8th 13 meeting, itself. I saw budget discussions. I 14 saw a PowerPoint on budget. I saw the attendees 15 that were there. There were 26 people. Mr. Grub 16 was not able to make that particular meeting. 17 But the opportunity to ask those particular 18 questions, from what I could see, was in those 19 meetings. 20 So my thinking is, had he been able to make 21 that meeting, he would be able to ask his 22 questions. 23 This morning I was also provided some 24 documents from OSPA, Director Veda Hudge provided 25 me with documents of discussions of the budgets</p>

<p style="text-align: right;">Page 13</p> <p>1 throughout a very lengthy period of time and it 2 highlighted a lot of different expenses, 3 including some of the ones that were requested. 4 So from an audit standpoint there's not 5 anything that we're going to pursue any further 6 and my advice would be for people that have such 7 questions to attend those meetings and ask them. 8 That concludes my comments on the public 9 comments from November 19th. 10 MR. MAYERSOHN: Okay. Thank you. 11 Dr. Lynch-Walsh? 12 DR. LYNCH-WALSH: Okay. Thank you so much 13 for bringing that up because I was wondering how 14 I was going to work that into today's 15 conversation. 16 So on 11/19 we had an audit committee meeting 17 and the minutes in here indicate, if we're on 18 page -- it looks like page 2 and 3 of the actual 19 document, which covers pages 9 to 12, and it goes 20 on to the next page. So the understanding was 21 that Dr. Wanza was going to get with the school 22 and she mentioned that they had just done a 23 training and basically we had discussion in here 24 about the budget -- it was very clear that Andrew 25 had gone to multiple SAC meetings and did not</p>	<p style="text-align: right;">Page 15</p> <p>1 what's at the SAC meeting on 12/8, it does seem 2 to answer all the questions that he had. 3 But to pretend as though he was just 4 inconvenienced -- I mean, the question is, will 5 he be at any more SAC meetings? I don't think 6 so. 7 So then the other day he went -- he got off 8 Twitter following that -- following 12/7, 12/8. 9 He hasn't been seen on Twitter since. He got 10 very quiet. And the other day, 1/20, apparently, 11 he was at a Stranahan -- the Stranahan community 12 meeting, and I bring that up because on 1/21 all 13 of a sudden I got a tassel of emails, one of 14 which was from his mother and one was forwarded 15 to me. And the reason they're getting forwarded 16 -- one was forwarded to me because Andrew was 17 Sarah Leonardi's appointee to the Facilities Task 18 Force. 19 So, based on my wealth of experience with 20 this district and the chain of events that have 21 taken place, I am going to suggest to you, and 22 this is because someone is bringing something up 23 at SAC and for whatever reason it's being met 24 with resistance. Based on my experience, I'm 25 going to suggest that somebody's violating the</p>
<p style="text-align: right;">Page 14</p> <p>1 have clarity in terms of his question. There 2 were a lot of other things. I actually attended 3 one of the SAC meetings during which he was a SAC 4 member, or was, and couldn't make a motion. So 5 there were a lot of -- so there was a lot of 6 confusion on how they were running meetings, but 7 the bottom line is, I believe the reason he came 8 here to mention it is that he was looking for 9 additional information. 10 So that was 11/19. On 12/7 I became aware 11 that the AP for Cypress Bay wanted to have a 12 meeting with Andrew and his parents. This was 13 the day before -- 12/7 was the day before that 14 12/8 SAC meeting. So he -- because Andrew was 15 wondering how he was going to attend the workshop 16 on 12/8 and make it to his SAC meeting. It turns 17 out that he didn't have to because after that 18 meeting he called me and said, they got to me 19 through my parents. And that is why Andrew was 20 not at the SAC meeting. He was not -- it was not 21 for personal reasons. He basically got into 22 trouble with his parents. So he was not even at 23 the 12/8 workshop, nor was he at that SAC 24 meeting. 25 But, interestingly enough, if you do pull</p>	<p style="text-align: right;">Page 16</p> <p>1 anti-bullying policy and retaliating against 2 Andrew for bringing up this matter and pursuing 3 it. Because I can't think of any other 4 explanation for the chain of events that I just 5 witnessed. 6 So I am telling you, Dr. Wanza, because 7 according to Policy 5.9, I don't know who, I 8 don't know when, I don't know how, but, 9 apparently, it began on 12/7, that something 10 untoward is occurring that has resulted in 11 someone who would generally be persistent and 12 continue attending meetings and participating 13 both on the task force and in general, something 14 is transpiring here that's prevented him from 15 being on his own SAC at his own school, and 16 because he's a minor, they went a route -- you 17 know, normally, you would issue a trespass 18 warning to the person on SAC, and nobody vets 19 trespass warnings, so you can put whatever you 20 want into a trespass warning and nobody's going 21 to check it. 22 MR. JABOUIN: I'm sorry, Dr. Lynch-Walsh. 23 DR. LYNCH-WALSH: So my point is -- 24 MR. JABOUIN: Mr. Grub's questions have been 25 answered at the SAC meeting. Haven't we closed</p>

<p style="text-align: right;">Page 17</p> <p>1 this issue? These allegations are -- I mean, if 2 you don't have any basis for them --</p> <p>3 DR. LYNCH-WALSH: Oh, I'm not making an 4 allegation. I am suggesting, based on the chain 5 of events, when you see something, you say 6 something. I am suggesting that Dr. Wanza needs 7 to investigate whether someone in between Cypress 8 Bay and her is violating the anti-bullying 9 policy. I've had it done to me, so if there's 10 no -- there's no -- if there's another reasonable 11 explanation, I'd love to hear it. But the kid 12 has basically disappeared. And I got three 13 emails in one day. So you tell me what's 14 happening. I'm just bringing it up. You opened 15 the door.</p> <p>16 MR. JABOUIN: I will close that door then.</p> <p>17 MR. MAYERSOHN: So if I can -- if I can just 18 interject here.</p> <p>19 Ms. Marte, you are the superintendent's 20 designee; correct?</p> <p>21 MRS. MARTE: Yes, sir.</p> <p>22 MR. MAYERSOHN: So if -- if -- and, again, I 23 -- I appreciate you bringing this forward, but 24 this is not within the audit committee's purview.</p> <p>25 DR. LYNCH-WALSH: I agree.</p>	<p style="text-align: right;">Page 19</p> <p>1 there needs to be an anti-bullying investigation. 2 These are not comments or concerns. I am saying 3 that there is a very good chance that the 4 anti-bullying policy is being violated. And I am 5 going to also share this with Sarah Leonardi, who 6 was his appointing school board member, so she 7 can also follow up with the superintendent.</p> <p>8 MR. MAYERSOHN: Okay. Does that work for 9 you, Dr. Wanza?</p> <p>10 DR. WANZA: Yeah.</p> <p>11 MR. MAYERSOHN: Okay. So as long as we're 12 all on the same page we can move forward. And 13 thank you Dr. Lynch-Walsh for bringing that to -- 14 to our attention.</p> <p>15 DR. LYNCH-WALSH: Any time.</p> <p>16 MR. MAYERSOHN: Moving on, Audit Committee 17 Chair Comments. Oh, that's mine.</p> <p>18 Just one thing that I -- first of all, I just 19 want to welcome everybody. Happy New Year, since 20 we have not met since the beginning of the year. 21 So I hope we are all doing well and we're all 22 staying healthy and we're all wearing our masks 23 and protecting ourselves.</p> <p>24 Do we have to, just for clarification, have 25 the people who are in the room introduce</p>
<p style="text-align: right;">Page 18</p> <p>1 MR. MAYERSOHN: So what I would suggest is 2 that Ms. Marte, who is the superintendent's 3 designee bring it up to the superintendent or 4 whatever the chain of command may be. I mean, 5 Dr. Wanza is here, she's heard loud and clear. 6 You guys handle it. Mr. Gohl is here. I would 7 appreciate it if you could handle it and then -- 8 I mean, I don't know if necessarily, you know, at 9 some point in time just let us know what might be 10 happening or let Dr. Lynch-Walsh know. Because I 11 don't -- this is not -- like I said, I appreciate 12 the fact that this is an incident that needs to 13 be looked at.</p> <p>14 DR. LYNCH-WALSH: There is a process.</p> <p>15 MR. MAYERSOHN: No, I understand that. But I 16 just don't -- this is not the place to discuss 17 that at this -- at this meeting. But, again, you 18 brought forward those comments, so is that 19 acceptable to you Dr. Wanza and Mrs. Marte?</p> <p>20 MRS. MARTE: Through the Chair, Judith Marte, 21 Chief Financial Officer representing 22 Superintendent Robert Runcie at today's meeting. 23 I will share Dr. Lynch-Walsh's comments with the 24 superintendent.</p> <p>25 DR. LYNCH-WALSH: I'm formally saying that</p>	<p style="text-align: right;">Page 20</p> <p>1 themselves, or is that --</p> <p>2 MR. JABOUIN: It's probably a good idea. I 3 should have done that after the roll call.</p> <p>4 MR. MAYERSOHN: Okay. So if we can just do 5 as well. This is just a housekeeping area. 6 So Mrs. Marte?</p> <p>7 MRS. MARTE: Good morning. Judith Marte, 8 Chief Financial Officer representing 9 Superintendent Robert W. Runcie, as well as my 10 role as CFO.</p> <p>11 MS. POU: Good morning everybody. Happy New 12 Year. Connie Pou, Audit Committee member 13 representing Dr. Runcie.</p> <p>14 MR. MAYERSOHN: Mr. Barnes, you don't have to 15 introduce yourself. Members have already had the 16 roll call, just those that are not members.</p> <p>17 DR. LYNCH-WALSH: Did Mr. Runcie get a Ph.D. 18 while I was gone?</p> <p>19 MR. MAYERSOHN: Mr. Gohl?</p> <p>20 MR. GOHL: Not that we are aware, Ms. Dr. 21 Walsh.</p> <p>22 Dan Gohl, Chief Academic Officer.</p> <p>23 DR. WANZA: Valerie Wanza, Chief School 24 Performance & Accountability Officer. And he 25 does have an honorary, but I know -- I understand</p>

<p style="text-align: right;">Page 21</p> <p>1 what your question is, but he does have an 2 honorary.</p> <p>3 MR. MAYERSOHN: Okay.</p> <p>4 DR. LYNCH-WALSH: I guess following that, 5 I'll go. Dr. Nathalie Lynch-Walsh, and mine I 6 actually I got for real.</p> <p>7 MR. MAYERSOHN: We don't have to introduce 8 because we already had a roll call. I just want 9 to for the record know who is here.</p> <p>10 MS. PILAR: Vivian Pilar, Accountant V, 11 designee for Erum Motiwala.</p> <p>12 MR. MAYERSOHN: Is your microphone on?</p> <p>13 MS. PILAR: How 'bout now?</p> <p>14 MR. MAYERSOHN: Now, it's on.</p> <p>15 MS. PILAR: Vivian Pilar, Accountant V, 16 designee for Erum Motiwala, Director of 17 Accounting and Financial Reporting.</p> <p>18 MR. MAYERSOHN: Eddy?</p> <p>19 MR. CASTANEDA: Eddy Castenada, Audit Manager 20 MSL, external auditor for the district.</p> <p>21 MS. DAVIS: Tanya Davis, audit partner with 22 S. Davis & Associates.</p> <p>23 MS. Estrada: Good morning, Claudia Estrada, 24 Audit Manager of S. Davis & Associates.</p> <p>25 MS. CONWAY: Ann Conway, Office of the Chief</p>	<p style="text-align: right;">Page 23</p> <p>1 that and I have a comment about what was captured 2 as the intent here.</p> <p>3 MR. JABOUIN: If I can suggest to the 4 committee to obviously make that motion, but Mr. 5 Frank Girardi will be here a little bit later and 6 he compiled that response. So there is an 7 opportunity for him to enlighten the committee 8 further.</p> <p>9 DR. LYNCH-WALSH: Well, here's my issue. 10 Last time I checked Frank was not --</p> <p>11 MR. MAYERSOHN: He is here, actually.</p> <p>12 DR. LYNCH-WALSH: That's not the problem. My 13 issue is that when I went back and read the 14 minutes, because -- the issue is the definition 15 of the word analyzed. I appreciate that he gave 16 a response, but it was very clear from the 17 conversation that the intent was essentially we 18 should have said audit instead of analyze. 19 Because somehow it got to them opining on how 20 things stood.</p> <p>21 Now, I see in your report that you say that 22 it would get incorporated, I believe, into future 23 basically RSM reviews. I don't want to --</p> <p>24 MR. JABOUIN: Although I did say that, I 25 believe that the -- Ms. Fertig is not here. Her</p>
<p style="text-align: right;">Page 22</p> <p>1 Auditor.</p> <p>2 MS. ARCESE: Ali Arcese, Office of the Chief 3 Auditor.</p> <p>4 MS. MARQUARDT: Michele Marquardt, Office of 5 the Chief Auditor.</p> <p>6 MS. ACEVEDO: Ashley Acevedo, Office of the 7 Chief Auditor.</p> <p>8 MR. MAYERSOHN: Okay. So everybody who's 9 here at least, we know who's here.</p> <p>10 Just one thing that I want to bring up and 11 kind of do some, I guess, housekeeping. We all 12 received the audit committee motion on the SMART 13 Bond versus inequity prioritization follow-up. 14 I'm not going to go necessarily into the 15 response, but I would suggest that we hand this 16 off to the diversity committee. I want to thank 17 Mrs. Fertig for bringing this forward. I think 18 that is the place where this could be further 19 looked at.</p> <p>20 So if somebody is interested in making a 21 motion to do that we can do that and at least 22 have, again, some just some general housekeeping 23 or follow-up to see how that's going.</p> <p>24 So, Dr. Lynch-Walsh, you have a comment?</p> <p>25 DR. LYNCH-WALSH: No, I can make a motion to</p>	<p style="text-align: right;">Page 24</p> <p>1 goals are beyond what RSM would do. They're -- 2 in light of what Mr. Mayersohn indicated, the 3 place to do that type of assessment and to make 4 sure what kind of information on diversity goes 5 to the committee.</p> <p>6 DR. LYNCH-WALSH: And I'm fine with that 7 because as luck would have it we do have joint 8 subcommittee for the diversity committee on the 9 task force right now.</p> <p>10 MS. FERTIG: Dr. Lynch-Walsh, I apologize for 11 -- I just joined the meeting. I'm sorry 12 everybody. I had to get my second dose, and I 13 did, so I'll see you soon. But I am on remotely. 14 Thank you.</p> <p>15 MR. JABOUIN: Mrs. Fertig, we just happened 16 to be discussing the diversity issue with the 17 SMART Bond. So your timing is fine if you choose 18 to make a comment on that.</p> <p>19 MS. FERTIG: Yeah, I did speak with you. I 20 haven't heard the discussion up until now so I 21 apologize if anything I'm saying is out of 22 context. I did speak yesterday with Mr. Jabouin 23 and we talked about the intention on this. I 24 still -- you know, I believe this should go to 25 the diversity committee under any circumstances</p>

<p style="text-align: right;">Page 25</p> <p>1 because this is an issue that they deal with. I 2 still think it's critically important as a 3 district to ensure that the bond is being dealt 4 equitably. I would never have inferred or 5 mentioned that anybody is doing this 6 intentionally. I'm not sure of whether it's done 7 intentionally or not done intentionally it 8 changes, it really matters. Because what matters 9 is that we deliver things equitably. And if for 10 any reason it looks like we're not then we make 11 the effort to change what we're doing to ensure 12 that we are.</p> <p>13 And I -- I still feel that should be a 14 component of future audits, but I'm fine with 15 sending it to the diversity committee.</p> <p>16 MR. MAYERSOHN: Okay. So is that a motion? 17 MS. FERTIG: Oh, sure. That's a motion. 18 That was a long motion though. I would still 19 like to see the district -- I encourage the 20 district to include diversity and demographics in 21 future audits on the SMART bond to make ensure 22 the equitable delivery.</p> <p>23 DR. LYNCH-WALSH: I'll second the motion. 24 MR. JABOUIN: Can I please get the wording of 25 the motion? Although we get the minutes, the</p>	<p style="text-align: right;">Page 27</p> <p>1 included in future RSM reviews of the SMART Bond. 2 And the two are not mutually exclusive. 3 There's no reason why they can't, A, include it 4 in the RSM review, and, B, have the diversity 5 committee look at it as well. It's not that they 6 would be doing -- one would be auditing and one 7 would be gathering information as it's happening, 8 sort of looking ahead, trying to be more 9 proactive in terms of monitoring it on a 10 continuing basis instead of quarterly. Or you 11 could figure out what it would look like.</p> <p>12 I mean, for instance, the Facilities Task 13 Force tries to get ahead of things and we look at 14 things on a monthly basis and RSM is doing a 15 review of the SMART Bond, but we don't just look 16 at the SMART Bond. So there's no reason that two 17 can't occur.</p> <p>18 But I do think whatever Mary said initially 19 was more clear.</p> <p>20 MR. JABOUIN: Can you repeat what was said 21 initially, please? 22 DR. LYNCH-WALSH: I don't think she can. 23 MRS. FERTIG: Do you want me to pull my 24 transcript out here or -- 25 MR. JABOUIN: The --</p>
<p style="text-align: right;">Page 26</p> <p>1 timing of when I'd like to start working on that 2 is more immediate than that.</p> <p>3 If I could kindly ask for the wording of the 4 motion, so that way I can work with the chair of 5 the diversity committee and the staff personnel.</p> <p>6 MS. FERTIG: Would you like me to say that 7 over again? 8 MR. JABOUIN: Yes, please, Ms. Fertig. 9 MS. FERTIG: Okay. I'm gonna try. 10 I move that we encourage the board to -- or 11 suggest to the board -- what's the right word 12 here? 13 MRS. MARTE: We could just -- 14 MS. FERTIG: Can we petition the board to 15 include in further audits the aspect of diversity 16 in demographics to ensure the equitable delivery 17 of the bond, in future audits on the SMART Bond? 18 MR. MAYERSOHN: Or that future audits should 19 be looked at through an equity lens. 20 DR. LYNCH-WALSH: I think Mary's first 21 statement was more clear and actually your intent 22 to refer this to the diversity committee, and 23 just to be clear about the word analyze, what 24 that means. We had a discussion in here, it was 25 clear that, to Mary's point, it meant being</p>	<p style="text-align: right;">Page 28</p> <p>1 DR. LYNCH-WALSH: No, today, your first -- 2 the way you worded it today, the first time was 3 perfect.</p> <p>4 MS. FERTIG: The way I said it the first 5 time? It was so good and yet I couldn't repeat 6 it exactly. I'm sorry about.</p> <p>7 DR. LYNCH-WALSH: And I can't either and it 8 was perfect the way you worded it.</p> <p>9 MR. JABOUIN: Hopefully, the court reporter 10 was able to get it.</p> <p>11 MS. FERTIG: I just would say this. I don't 12 -- I don't know -- I don't ever want to -- I 13 don't want to suggest that anything would be 14 intentional. I don't think that's the point of 15 this. I think the point is to ensure that we 16 have equitable delivery of the bond. And -- and 17 so, therefore, to do that it has to be added as a 18 component of future audits on the SMART Bond.</p> <p>19 MR. MAYERSOHN: That works. 20 MS. FERTIG: Is that good? 21 MR. MAYERSOHN: That would work for me. What 22 we're doing is we're handing this off to the 23 diversity committee but looking at things in the 24 future through an equitable lens that it should 25 be included in future audits. Is that --</p>

1 MS. FERTIG: Exactly. I mean, we're not
2 going to be able to go back in time, but we can
3 certainly, as we move forward, audit -- that's
4 just one component of an audit. But it's an
5 important component because it's going to, you
6 know, make sure that everybody is treated --
7 treated equitably.

8 MR. MAYERSOHN: Correct. Okay. So a motion
9 by Ms. Fertig. Are you clear, Mr. Jabouin?

10 MR. JABOUIN: The wording that I have is
11 ensure equitable delivery of the bond. It should
12 be include in future audits. That's the current
13 wording that I have.

14 MS. FERTIG: Okay. If you could change that
15 to as a component of future audits on the SMART
16 Bond.

17 MR. MAYERSOHN: So we have a motion by Ms.
18 Fertig, a second by Dr. Lynch-Walsh.

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

21 MR. MAYERSOHN: It works for me. I mean,
22 again, I think --

23 DR. LYNCH-WALSH: As long as we transmit this
24 to the diversity committee.

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

1 make that sure that the delivery of the product
2 was being done equitably. That would just be one
3 component of the audit.

4 MR. JABOUIN: Okay. So this would not go to
5 the diversity committee.

6 MS. FERTIG: And then it can go to the
7 diversity committee. And by the way the
8 diversity committee should be very well aware of
9 this moving on.

10 So, yes, it should be a presentation to them.
11 But they do not have the funds or the scope to do
12 an audit, so I don't think this has to go outside
13 of the -- of the next audit you do on another
14 component of the SMART Bond.

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

17 MS. FERTIG: And, Rebecca, you're on this
18 call and you're on the diversity committee.

19 DR. LYNCH-WALSH: And instead of ensure are
20 you replacing that with monitor? Because none of
21 us can ensure anything that happens.

22 MR. JABOUIN: The challenging part about this
23 is that the audit that was done of the roof
24 inspection analysis, it has some data, and if you
25 take a look at the data it falls in the way that

1 diversity committee will have their discussions
2 as well as, you know, we will look for future
3 audits that everything is done through an
4 equitable lens will -- I mean, I think Mr.
5 Jabouin has --

6 MR. JABOUIN: If I can please smooth out the
7 wording a little bit. For the diversity
8 committee to ensure equitable delivery of the
9 bond as a component of future audits.

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

11 MS. FERTIG: I don't want to put this on the
12 diversity committee because they don't do audits.

13 MR. MAYERSOHN: No, they do not.

14 MS. FERTIG: They can certainly monitor when
15 we have audits. But you have ongoing audits of
16 the SMART Bond. And just to tell you, on this
17 particular one, because I knew the schools
18 involved through my experience, I understood, I
19 immediately saw that there was some issues here
20 and then did the data on it which bore it out.

21 So I don't know that we want to depend on
22 having that recognition. The better way of doing
23 it is to include it as a component of future
24 audits on the SMART Bond. Instead of -- for
25 instance, if you were doing HVAC you would just

1 Ms. Fertig is describing. The audit, itself, is
2 done by focusing on policies, procedures
3 requirements of the RFP, so it does not influence
4 the results. It will continue to report what is
5 seen.

6 So if -- if the district's diversity goals
7 are beyond the audit, and the audit itself has
8 scope, it's limited to what it's looking at and
9 if this is not the place for it, of course we
10 will keep this in mind as I talk to Mr. Luker
11 about the future audits, but that's just the
12 point I wanted to make as far as what the
13 committee's goals might be, because the audits
14 are limited to what they're looking at. And
15 certainly we will keep --

16 MS. FERTIG: Well, this would be adding an
17 extra factor which would be diversity which is a
18 very easy factor to add in because it's the
19 district's own statistics. So if you add the
20 diversity to everything you're looking at and you
21 see a pattern, then I think it bares further
22 examination. I don't see this as putting that
23 much more on an auditor. And it's actually very
24 fact-based because it's based on what the
25 diversity statistics of the school are by the

<p style="text-align: right;">Page 33</p> <p>1 school board's specific count, which is reported</p> <p>2 to the State of Florida.</p> <p>3 MR. MAYERSOHN: Ms. Dahl, do you want to</p> <p>4 chime in? Ms. Dahl?</p> <p>5 MS. DAHL: Yes. Thank you. I have -- this</p> <p>6 is Rebecca Dahl. I'm sorry.</p> <p>7 I have no problem with the diversity</p> <p>8 committee looking at it, but I do believe that</p> <p>9 most of the members of the diversity committee</p> <p>10 would need some kind of information on what</p> <p>11 they're being asked to do. Because a lot of</p> <p>12 people on the diversity committee, I don't</p> <p>13 believe, would be that knowledgeable in audits</p> <p>14 dealing -- construction audits. So I'm just</p> <p>15 asking if we pass it on to diversity, that we</p> <p>16 have a presentation to kind of let us know what</p> <p>17 we're doing.</p> <p>18 MR. JABOUIN: I could meet with Mr. Luker who</p> <p>19 will be here later and we could go over that data</p> <p>20 with the diversity committee at one of their</p> <p>21 future meetings if that's acceptable to the</p> <p>22 committee. And I can talk to Mr. Luker as to</p> <p>23 what we can do as far as building that into the</p> <p>24 program if that's what the committee desires.</p> <p>25 MR. MAYERSOHN: The diversity committee or --</p>	<p style="text-align: right;">Page 35</p> <p>1 already -- the motion we have, the intent --</p> <p>2 MR. MAYERSOHN: We didn't pass anything.</p> <p>3 DR. LYNCH-WALSH: No, not this one today, the</p> <p>4 one from last time. And this is why I love</p> <p>5 transcripts, because the intent, once again --</p> <p>6 MR. JABOUIN: The wording was what I -- one</p> <p>7 of the things I do, which I'm doing now, is</p> <p>8 making sure that the wording is what gets</p> <p>9 submitted. So even though there was discussion,</p> <p>10 just like I need now, there's plenty of</p> <p>11 discussion, I need to know what the motion that's</p> <p>12 going to pass. And the wording is in the last</p> <p>13 line, here's what was passed.</p> <p>14 DR. LYNCH-WALSH: Okay. But I'm not</p> <p>15 disputing that, I'm explaining the intent.</p> <p>16 So Mr. Mayersohn clarified that this was not</p> <p>17 in the scope of the original RSM scope of work.</p> <p>18 Ms. Fertig, on page 16, which takes us to pages</p> <p>19 61 through 64 says, "I'm just suggesting that</p> <p>20 this be another component of future audits on the</p> <p>21 SMART Bond." So everybody was on the same page</p> <p>22 and that is the intent when we say analyze other</p> <p>23 aspects from the diversity standpoint of</p> <p>24 equitable prioritization and delivery of SMART</p> <p>25 Bond projects.</p>
<p style="text-align: right;">Page 34</p> <p>1 MR. JABOUIN: Well, I was actually referring</p> <p>2 to our audit, and then I can go to the diversity</p> <p>3 committee to enlighten them on the findings. And</p> <p>4 then they can take their own action if they feel</p> <p>5 fit.</p> <p>6 MR. MAYERSOHN: Ms. Dahl, I know you're not</p> <p>7 the chair of the diversity committee, but does</p> <p>8 that sound something that would be acceptable to</p> <p>9 the diversity committee, to have a presentation?</p> <p>10 MS. DAHL: Yes, I believe it would, Mr.</p> <p>11 Mayersohn, because we're now -- because we came</p> <p>12 to a few school visits this year, we're actually</p> <p>13 looking at a lot of things that would come under</p> <p>14 construction, such as the cafeterias or the</p> <p>15 kitchens that still have no air-conditioning, how</p> <p>16 certain home area labs are being handed out</p> <p>17 because there are several schools that are --</p> <p>18 that would be up at the top of the list because</p> <p>19 they're lowest economically or areas that</p> <p>20 wouldn't get necessarily everything, we're</p> <p>21 finding that there are some issues with that as</p> <p>22 well. So, yes, I do think it would be something</p> <p>23 that we could definitely look at.</p> <p>24 MR. MAYERSOHN: Okay. Dr. Lynch-Walsh?</p> <p>25 DR. LYNCH-WALSH: Okay. So I believe we</p>	<p style="text-align: right;">Page 36</p> <p>1 And my intent, I know I can't jump in</p> <p>2 everybody else's head, but based on the</p> <p>3 discussion, my expectation was that it would be,</p> <p>4 in fact, added to RSM's scope of work. So it</p> <p>5 seems as though we already passed a motioned to</p> <p>6 that effect.</p> <p>7 MR. JABOUIN: No, we did not.</p> <p>8 DR. LYNCH-WALSH: Okay. So then we need to</p> <p>9 pass another one that specifies who can do the</p> <p>10 analyzing. Because it wasn't until I saw the</p> <p>11 staff call out, I said why in God's creation is</p> <p>12 this coming from Frank? He's not an auditor.</p> <p>13 He's not RSM. It's not -- we're not asking the</p> <p>14 district to opine on whether there have been</p> <p>15 equitable prioritization and delivery of SMART</p> <p>16 Bond projects, we're asking it from the auditors.</p> <p>17 So if that wasn't clear from motion number 1,</p> <p>18 once we do motion number 1 today then it looks</p> <p>19 like we need motion number 2 to further clarify</p> <p>20 the prior motion.</p> <p>21 MR. MAYERSOHN: So let's do this. If -- Ms.</p> <p>22 Fertig, if you can withdraw your motion, because,</p> <p>23 again, you have two parts to it, and let's do two</p> <p>24 separate motions, one passing this on to the</p> <p>25 diversity committee and having Mr. Jabouin make a</p>

<p style="text-align: right;">Page 37</p> <p>1 presentation to the diversity committee, that 2 would be the first. The second motion I believe. 3 MS. FERTIG: Okay. Let's just do that and 4 then we'll go to the second. 5 MR. MAYERSOHN: Okay. So do I have a second? 6 MR. JABOUIN: The motion is for the chief 7 auditor to make a presentation to the diversity 8 committee regarding findings, I guess it was 9 number 1, I think -- but, anyway, that the chief 10 auditor make a presentation to the diversity 11 committee. 12 MR. MAYERSOHN: Okay. So do we have a second 13 on that motion? 14 DR. LYNCH-WALSH: Yes, second. 15 MR. MAYERSOHN: Dr. Walsh. 16 All right. Is there any further discussion 17 on the motion number 1? 18 (No response.) 19 MR. MAYERSOHN: Seeing none -- anybody on the 20 phone? 21 (No response.) 22 MR. MAYERSOHN: All right. All those in 23 favor signify by saying aye. 24 COMMITTEE MEMBERS: Aye. 25 MR. MAYERSOHN: On the phone?</p>	<p style="text-align: right;">Page 39</p> <p>1 to -- 2 MS. FERTIG: I just want to make sure -- I'm 3 seconding it and saying that I want to make sure 4 that accomplishes what we want, which is a new 5 component of the SMART Bond audit. 6 MR. MAYERSOHN: Okay. So we're having 7 discussion now. Ms. Pou, now we're going to have 8 discussion. So, your question on the motion or 9 your discussion on the motion? 10 MS. POU: My issue is that this would be an 11 addition to the scope of the project for RSM. So 12 I'm sure that is going to cost additional funds 13 and maybe we need to find out about that. 14 MR. MAYERSOHN: Okay. 15 MR. JABOUIN: I'll discuss this with Mr. 16 Luker. There's also a possibility that they may 17 not have the persons to do this, and so -- but 18 I'll proceed with the motion. And only because 19 I'm trying to type this very fast, the motion is 20 for RSM to review and analyze and otherwise audit 21 other aspects from a diversity standpoint of the 22 equitable distribution of the SMART Bond. 23 DR. LYNCH-WALSH: All I did was take the old 24 motion and added specificity. So it should say, 25 from a diversity standpoint of the equitable</p>
<p style="text-align: right;">Page 38</p> <p>1 COMMITTEE MEMBERS: Aye. Aye. Aye. 2 MR. MAYERSOHN: Okay. Anybody opposed? 3 (No response.) 4 MR. MAYERSOHN: Seeing none, that motion 5 passes. 6 Now a second motion. Dr. Walsh, do you want 7 to make the second motion? 8 DR. LYNCH-WALSH: Okay. I guess instead of 9 -- so following from the prior motion, we move 10 that RSM review, analyze, audit other aspects 11 from a diversity standpoint of the equitable 12 prioritization and delivery of SMART Bond 13 projects. 14 MR. JABOUIN: Can you say that a little 15 slower, please. 16 DR. LYNCH-WALSH: We move RSM analyze, review 17 and otherwise audit other aspects from a 18 diversity standpoint of the equitable 19 prioritization and delivery of SMART Bond 20 projects. 21 MR. MAYERSOHN: Do I have a second on that 22 motion? 23 Ms. Pou? 24 MS. POU: Would that be adding to the scope 25 of the audit? Is that something that is going</p>	<p style="text-align: right;">Page 40</p> <p>1 prioritization and delivery of SMART Bond 2 projects. Now, we can add at the end that, if we 3 want, as part of our program management's scope 4 of work, to be even more precise. 5 MR. MAYERSOHN: Ms. Fertig, did you have 6 anything else to say? 7 MS. FERTIG: No, I'm good. Thank you. 8 Sorry. 9 MR. MAYERSOHN: Mr. De Meo? 10 MR. DE MEO: Yes. Mr. Chair, I'm not as 11 versed on this matter as a lot of members are, 12 but those words "equitable", "analyze", that's 13 very tough for an auditor. This sounds like a 14 compliance issue. An auditor needs an assertion, 15 a very clear assertion. And I don't think we 16 have that. It sounds -- I'm not sure, but it 17 sounds like a compliance matter for a compliance 18 officer to look at. And then, if it's rooted in 19 law or policy or the bond indenture, perhaps our 20 chief auditor who has developed some kind of 21 program. But terms like equitable are -- it's 22 just somebody's opinion. 23 DR. LYNCH-WALSH: I got it. 24 MR. DE MEO: So I'm not sure that this is 25 going to accomplish much without narrowing the</p>

<p style="text-align: right;">Page 41</p> <p>1 focus, defining the scope and deciding who would</p> <p>2 be the best group or person to look at this and</p> <p>3 report back.</p> <p>4 MR. MAYERSOHN: Dr. Walsh?</p> <p>5 DR. LYNCH-WALSH: I don't disagree actually</p> <p>6 in theory. Remember, the bond was sold to</p> <p>7 everybody as being based on most critical need.</p> <p>8 So if they were to analyze whether the most</p> <p>9 critical needs were addressed in terms of how</p> <p>10 they were prioritized and delivered, whatever</p> <p>11 shakes out will paint a picture as to whether</p> <p>12 there were any disparities within the</p> <p>13 prioritization and delivery.</p> <p>14 But it was supposed to be based on critical</p> <p>15 needs and there was a prioritization done. I can</p> <p>16 tell you on roofing it was guys sitting around</p> <p>17 the room sort of assigning one, two -- you know</p> <p>18 ones and twos to roofing and then HVAC in a</p> <p>19 similar exercise. But in theory it was done on</p> <p>20 most critical need. So that is something that is</p> <p>21 concrete and in theory not arbitrary. But if you</p> <p>22 find --</p> <p>23 MS. FERTIG: Well, if you were to look -- if</p> <p>24 you were to look, Dr. Lynch-Walsh, at the three</p> <p>25 schools that are slated as the most needy and had</p>	<p style="text-align: right;">Page 43</p> <p>1 If we can make this motion to direct the</p> <p>2 chief auditor to come back with information, then</p> <p>3 this way we'll have more of an understanding of</p> <p>4 whether it can't be done, whether it can be done,</p> <p>5 what the cost is, if it needs to be looked at in</p> <p>6 a more finite avenue then -- otherwise, we're</p> <p>7 directing something and, you know, like I said,</p> <p>8 I've seen information that we've asked for and</p> <p>9 sometimes not intentional but it kind of gets</p> <p>10 lost in what our decision process is in</p> <p>11 direction.</p> <p>12 So I'll hear from Dr. Lynch-Walsh and then we</p> <p>13 can move on and kind of make that or my</p> <p>14 suggestion would be to make that direction to the</p> <p>15 chief auditor and then we can move on with the</p> <p>16 rest of the agenda.</p> <p>17 DR. LYNCH-WALSH: Okay. So I can completely</p> <p>18 visualize what Mary is looking for, but I'm not</p> <p>19 driving the scope of work here. Because the</p> <p>20 analyzing is simply, we're looking for data</p> <p>21 crunching here. Because a lot of the work's</p> <p>22 already been done. And to Mary's point, we all</p> <p>23 know that the Big 3 poster children are not done.</p> <p>24 So if you were to take the timelines, you</p> <p>25 know, the work that's been completed and cross --</p>
<p style="text-align: right;">Page 42</p> <p>1 the greatest things, they were all predominantly</p> <p>2 black schools that are not finished and are a</p> <p>3 long way from being finished today.</p> <p>4 DR. LYNCH-WALSH: I'm not arguing with you at</p> <p>5 all.</p> <p>6 MS. FERTIG: I'm not sure the two things are</p> <p>7 exclusive, but when you can say that it takes 20</p> <p>8 percent longer than the average time at a</p> <p>9 predominantly black school and 20 percent less at</p> <p>10 a predominantly white school, I think that's just</p> <p>11 a data point. And it's a data point that if it</p> <p>12 were across the spectrum it would raise questions</p> <p>13 on how can we make sure we're delivering these?</p> <p>14 And having worked in this area for many years, I</p> <p>15 can tell you that the schools with the greatest</p> <p>16 needs very often are majority minority schools.</p> <p>17 So I -- I don't think the two things are</p> <p>18 exclusive. I think they are very much tied</p> <p>19 together.</p> <p>20 MR. MAYERSOHN: So here's what I might</p> <p>21 suggest before I go to Dr. Lynch-Walsh. Because</p> <p>22 I've heard what Ms. Pou said, I heard what Mr. De</p> <p>23 Meo said, I've heard what Ms. Fertig said, I've</p> <p>24 heard what, you know, everybody else, Lynch-Walsh</p> <p>25 has chimed in, as well as our chief auditor.</p>	<p style="text-align: right;">Page 44</p> <p>1 and cross-reference that against, you know, the</p> <p>2 prioritization that was done initially, keeping</p> <p>3 in mind that it was based on most critical need,</p> <p>4 and then you throw the demographics in there,</p> <p>5 you're going to see, for instance, the schools</p> <p>6 that got done first were all -- I don't think any</p> <p>7 of them were Title 1. And they were done -- they</p> <p>8 were knocked right out in Year 1. One of them</p> <p>9 was a Year 1. I'm not sure how that got in there</p> <p>10 as a Year 1 when I went back and looked. So you</p> <p>11 had -- you had Manatee Bay, Indian Ridge, those</p> <p>12 are both District 6 schools and they are not</p> <p>13 Title 1 and they are not predominantly minority</p> <p>14 either. Meanwhile, back at the ranch, you have</p> <p>15 Stranahan, you know, had a community meeting not</p> <p>16 too long ago and they were being told that</p> <p>17 there's going to be a capacity reduction, which I</p> <p>18 have to look into that.</p> <p>19 So I know what Mary's looking for and I</p> <p>20 believe that the data will bare out what she's</p> <p>21 saying. It's not that you're looking for some</p> <p>22 sort of subjective thing. It is what it is.</p> <p>23 Prioritizations were made, timelines were</p> <p>24 developed, projects have been moving along. All</p> <p>25 she's really saying is when you add the</p>

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<p>1 demographics into what's already happened, it's 2 going to paint a picture and it's getting someone 3 to do that.</p> <p>4 The office of capital programs does not do 5 data crunching, does not do number crunching. So 6 -- and I don't know who in the district would 7 crunch the data in terms of cross-counting the 8 demographics with what's been done. I can 9 picture in my head what I would want to see in a 10 report, but -- and I'm sure in a conversation 11 with David Luker he would understand what they're 12 looking for, but it, you know, depends on who's 13 doing the conversation with him.</p> <p>14 So I -- I think the way it's written is fine. 15 It's just making sure everybody's on the same 16 page in terms of output.</p> <p>17 MR. MAYERSOHN: Right. Well, that's where, 18 as I said, if it goes back to the chief auditor 19 to come back to us, then we can -- does that make 20 sense to you, Mr. Jabouin or what?</p> <p>21 MR. JABOUIN: I can analyze it and maybe come 22 up with a recommendation of the next step. 23 Because I'm not aware as to whether or not Mr. 24 Luker can actually do that or -- it is not an 25 audit component. I mean, it's checking for the</p>	<p>1 appreciate what Ms. Fertig is talking about, that 2 can be accomplished in some other way, shape or 3 form?</p> <p>4 So, yes, Mr. De Meo.</p> <p>5 MR. DE MEO: Yeah, I think that's a good 6 idea, but I'm still unclear. Are we looking, and 7 I don't think Mrs. Fertig said --</p> <p>8 MS. FERTIG: I'm going to --</p> <p>9 MR. MAYERSOHN: Ms. Fertig and then Ms. Dahl.</p> <p>10 MS. DAHL: I don't think we have the 11 opportunity to take this back. Because as has 12 been said from other people, it's a simple thing 13 to do. And it is quite alarming to me and other 14 members on the diversity committee, because 15 another school that we're looking at is Park -- 16 oh, shoot -- Parkway, which should have been done 17 quite a while ago, so much of it has not been 18 taken care of, like tearing down the old heaters 19 at that school. It's been pushed back. It's 20 going to be another year probably before they get 21 to the point where they are having plans for it 22 and then another year after that and are they 23 going to get extra money to build a cafeteria or 24 a new media center? So we're pushing this back 25 two years and that school is predominantly black,</p>
Page 46	Page 48
<p>1 compliance with the RFP, the policies and 2 procedures and those types of things, is the 3 work, from a construction angle.</p> <p>4 Obviously, the part about speaking to the 5 diversity committee, I can do that regardless 6 of -- of what we do because they probably should 7 be enlightened of the results of that finding and 8 how things worked out with the schools.</p> <p>9 But as far as whether or not that gets put 10 into the audit plan, it's not in the scope, it 11 requires an expansion of scope, budget and so 12 forth. So it's a little bit more layered than 13 that.</p> <p>14 MR. MAYERSOHN: Right. Okay. As I said --</p> <p>15 MR. JABOUIN: The first part, as far as going 16 to the -- which has already passed, going to the 17 diversity committee, I can certainly do that and 18 explain the findings.</p> <p>19 MR. MAYERSOHN: So, I mean, is everybody okay 20 with that, to have the chief auditor come back 21 and give us an update and see what works, what 22 doesn't, what's in the scope, what's not, and 23 then maybe there's another way, whether it's 24 through the diversity committee or somewhere else 25 that we can accomplish what -- because I</p>	<p>1 but now is the only magnet performing arts magnet 2 middle school in the district and has the 3 district gifted children there. So asking to go 4 back and look at it, I don't think that's really 5 necessary.</p> <p>6 MR. MAYERSOHN: Okay. Ms. Fertig.</p> <p>7 MS. DISCH: This is Hagen Disch. I have to 8 say, I agree. It feels like every single audit 9 committee we've had a discussion about this or 10 some variance of this topic and every single time 11 it gets pushed back and it feels like nothing 12 grows from it and it gets put off to the next 13 meeting. So I personally think that just sending 14 it back to the chief auditor might not accomplish 15 anything and we could be in the same position at 16 the next meeting.</p> <p>17 MR. MAYERSOHN: Okay. Ms. Fertig, did you 18 have something to say?</p> <p>19 MS. FERTIG: Yeah, I'm trying to think of a 20 simple way to do this. And, I mean, I can do 21 this -- I did it this time. I can go put the 22 steps in and tell you what it says, but why 23 aren't we just simply -- it's not going to be 24 every audit, but there's going to be audits on 25 certain things, why aren't we looking what the</p>

<p style="text-align: right;">Page 49</p> <p>1 diversity of the schools are? We have 2 commitments to equity in the district. This to 3 me is like a no-brainer. I'm happy to -- I'm 4 happy to give this one more meeting and by the 5 next meeting I will bring a very well-formulated 6 motion. I've been doing this for 35 years. No 7 one intended -- I'm going to be kind here. No 8 one intended, some of the pictures that I show 9 regularly, no one intended that this happen, but 10 it happened.</p> <p>11 If you make a conscious decision to make sure 12 it doesn't happen, it's less likely to happen 13 than if you just say it's nobody's 14 responsibility. It's every one of ours 15 responsibility to make sure that every single 16 child in this district is treated equitably. And 17 I'm simply adding some diversity component onto 18 the analysis. I think we've taken this a long 19 way to doing that. But I am happy to wait a 20 month and make that motion. Our next meeting is 21 March 11th, I believe.</p> <p>22 MR. MAYERSOHN: Correct.</p> <p>23 MS. FERTIG: And I'm happy to bring a motion 24 then or I'm ready to vote and say just to do it 25 now.</p>	<p style="text-align: right;">Page 51</p> <p>1 decide that it's equitable or not equitable? It 2 might be obvious, but is that a productive use of 3 our time? I'm not sure.</p> <p>4 MR. MAYERSOHN: Okay.</p> <p>5 Dr. Lynch-Walsh, and then let's wrap this up.</p> <p>6 DR. LYNCH-WALSH: I know where you're going 7 on this, but just to clarify, there is no path 8 here. Only we have 200-plus schools and only 20 9 of them are done. So what we find out on this 10 now, because they're re-baselining for the third 11 time, the new program manager is changing the 12 timelines on the projects again. This was done 13 initially, then Heery -- so we had the initial 14 timeline, then Heery came in and added a year, 15 then we had to re-baseline in 2018 to 2023 of the 16 end of the program, and now they're going out to 17 25-26, which is more realistic. So there is no 18 path that this happened. We are stuck in the 19 present for the past six years. We're now in 20 year 7 of the present. The only thing that you 21 can't undo are the 20 schools that are already 22 done. But this will inform, you know, whether 23 something else leaps ahead of say a Parkway. 24 Bennett Elementary started a two-phase process 25 where none of the fire safety is going in because</p>
<p style="text-align: right;">Page 50</p> <p>1 MS. DISCH: I would rather do it now. That's 2 very generous of you.</p> <p>3 MS. DAHL: I would rather do it now, Rebecca 4 Dahl.</p> <p>5 MR. MAYERSOHN: Okay. Mr. De Meo?</p> <p>6 MR. DE MEO: Yeah, I think -- I think we need 7 some clarity here. I can see that it's clear 8 that in the past we've had some questions about 9 how the decisions were made to go about to 10 improve which schools first. Then we have the 11 future. If there -- if the process is flawed, 12 let's fix it. Or let's send it to the proper 13 group to look at it and fix going forward the 14 decision about which schools to improve and when.</p> <p>15 As far as the path goes, do we want to 16 analyze a report, take statistics and say draw 17 conclusions? Who's going to draw the 18 conclusions? Because maybe there is good reasons 19 why a school was done first or second or fifth. 20 I think it's more important to focus, and I think 21 Ms. Fertig said this at the top of her 22 conversation, what is the process now? Let's 23 look at that and make sure that, going forward, 24 works right. What's happened in the past, we can 25 get -- we can get this data. Who's going to</p>	<p style="text-align: right;">Page 52</p> <p>1 they don't know what they're doing for phase 2 on 2 the oldest buildings that are now proposed to be 3 demolished. There's a lot of things that because 4 of the lack of front-end planning we are stuck in 5 the present on the vast majority of the work to 6 be done. And what Mary and everyone else is 7 trying to do is make sure that as we move forward 8 into the rest of the projects that we don't push 9 things, we don't -- Stranahan doesn't get left 10 with less cafeteria capacity, Northeast gets 11 done, Blanche Ely gets done. Parkway Middle, 12 Markham Elementary that has a tree growing out of 13 the roof, Plantation High School. You know, 14 everything in terms of equity, in terms of 15 prioritization is still up for grabs in a lot of 16 places because of nothing moving in terms of 17 getting things complete. But I understand your 18 point, but there's very little that's actually 19 passed so far.</p> <p>20 And I'm ready to --</p> <p>21 MR. MAYERSOHN: So are we ready to vote or to 22 make a decision? I mean, it's up to --</p> <p>23 MS. POUL: Could you repeat the motion?</p> <p>24 MR. JABOUIN: I will repeat what I have in 25 here, Ms. Pou.</p>

<p style="text-align: right;">Page 53</p> <p>1 The wording is, RSM to review and analyze and</p> <p>2 otherwise audit other aspects from the diversity</p> <p>3 standpoint of the equitable prioritization and</p> <p>4 delivery of SMART Bond projects. That's the</p> <p>5 motion.</p> <p>6 MR. MAYERSOHN: Okay. So we have a motion,</p> <p>7 we have a second, I'm going to do a roll call as</p> <p>8 opposed to -- because, again, we've got people on</p> <p>9 the phone.</p> <p>10 So Dr. Lynch-Walsh?</p> <p>11 DR. LYNCH-WALSH: Aye.</p> <p>12 MR. MAYERSOHN: Mr. Gauci?</p> <p>13 MR. GAUCI: Aye.</p> <p>14 MR. MAYERSOHN: Ms. Pou?</p> <p>15 MS. POU: Nay.</p> <p>16 MR. MAYERSOHN: Mr. Barnes.</p> <p>17 MR. BARNES: Nay.</p> <p>18 MR. MAYERSON: Mr. De Meo?</p> <p>19 MR. DE MEO: I'm going to abstain because I</p> <p>20 don't know where we're going with this.</p> <p>21 MR. MAYERSOHN: You can't abstain.</p> <p>22 MR. DE MEO: Nay.</p> <p>23 MR. MAYERSOHN: Mr. Medvin?</p> <p>24 MR. MEDVIN: Nay.</p> <p>25 MR. MAYERSOHN: Ms. Fertig?</p>	<p style="text-align: right;">Page 55</p> <p>1 that's kind of -- you know, we're asking for</p> <p>2 oversight, which I think the motion can be looked</p> <p>3 at and that's why I referred back to the chief</p> <p>4 auditor to kind of figure out a way of how we can</p> <p>5 figure out the oversight. But I think this is</p> <p>6 more, Ms. Fertig, of an operational issue moving</p> <p>7 forward that, based upon, you know, the language</p> <p>8 that -- or the response that we receive is that</p> <p>9 equitability is a prioritization of this project,</p> <p>10 and that if it's not being accomplished, I would</p> <p>11 go back to Ms. Marte and ask the superintendent</p> <p>12 to ensure that, you know, these things are being</p> <p>13 looked at in some form or fashion. So that's --</p> <p>14 I mean, I think, is that the direction that</p> <p>15 you're looking to go?</p> <p>16 MS. FERTIG: I was just going to suggest that</p> <p>17 rather than doing an audit overall on it that it</p> <p>18 just be a component of every audit that when Mr.</p> <p>19 Luker has a lot of schools like you get in</p> <p>20 roofing that he simply has that diversity</p> <p>21 information. That's the information that the</p> <p>22 diversity committee would need and that's the</p> <p>23 information that the district would need. And</p> <p>24 it's going to say what it's going to say. It can</p> <p>25 be left for people to interpret. But I just want</p>
<p style="text-align: right;">Page 54</p> <p>1 MS. FERTIG: Yes.</p> <p>2 MR. MAYERSOHN: Ms. Dahl?</p> <p>3 MS. DAHL: Yes.</p> <p>4 MR. MAYERSOHN: Ms. Disch?</p> <p>5 MS. DISCH: Yes.</p> <p>6 MR. MAYERSOHN: All right. I'm the last</p> <p>7 and -- I'm going to -- at this point I'm going to</p> <p>8 vote no.</p> <p>9 So what are we --</p> <p>10 MR. JABOUIN: I count five yeses.</p> <p>11 MR. MAYERSOHN: We're five-five, so the</p> <p>12 motion fails.</p> <p>13 So the motion does not pass. I think</p> <p>14 there --</p> <p>15 MS. FERTIG: Can I ask what the vote was?</p> <p>16 You're fading in and out so --</p> <p>17 MR. MAYERSOHN: Okay. The motion was</p> <p>18 five-five. The motion didn't pass.</p> <p>19 MS. FERTIG: Okay. Can I try this a</p> <p>20 different way?</p> <p>21 MR. MAYERSOHN: Yeah, no, I think we're</p> <p>22 dealing with two things. I think we're asking</p> <p>23 one part of being an audit and the other part of</p> <p>24 being in compliance moving forward which is more</p> <p>25 of an operational aspect of it. And I think</p>	<p style="text-align: right;">Page 56</p> <p>1 to see it as a component of ongoing audits. I</p> <p>2 think that's appropriate for a district that has</p> <p>3 the history of Broward County. And so I -- I</p> <p>4 think -- I took the previous motion to be as a</p> <p>5 stand-alone audit, but I would just like to see</p> <p>6 it being an ongoing component.</p> <p>7 We can make this motion again next month if</p> <p>8 that's your preference when we get more</p> <p>9 information. But I guess I'm not understanding</p> <p>10 why that data that's used in everything else the</p> <p>11 district does is not used in this.</p> <p>12 MR. MAYERSOHN: We don't have a motion on the</p> <p>13 floor. Dr. Lynch-Walsh.</p> <p>14 DR. LYNCH-WALSH: Well, we just voted.</p> <p>15 MR. MAYERSOHN: I know. The motion failed.</p> <p>16 DR. LYNCH-WALSH: Right.</p> <p>17 MR. MAYERSOHN: So she said she wanted to</p> <p>18 bring back something else.</p> <p>19 DR. LYNCH-WALSH: Okay. Has the motion --</p> <p>20 MS. FERTIG: I was just going to just say to</p> <p>21 have the demographics component on future audits</p> <p>22 on the SMART Bond where appropriate. It's not</p> <p>23 going to be appropriate on, you know, how many --</p> <p>24 how many orders didn't get assigned the right</p> <p>25 way, but it would be appropriate if you're</p>

<p style="text-align: right;">Page 57</p> <p>1 looking at a critical mass of schools and you're 2 seeing -- and you're debating on how long it took 3 to get through the permits on something, then you 4 could put the demographics of the school in 5 there. 6 This is not a hard thing. This is not 7 something that the diversity committee has the 8 resources to do other than to themselves -- I'm 9 not even sure they have the resources. 10 MR. MAYERSOHN: No, I understand what you're 11 saying. 12 MS. FERTIG: My motion is very simple, make 13 it a component of future audits where 14 appropriate. 15 MR. MAYERSOHN: Okay. Mr. Jabouin? 16 MR. JABOUIN: If I may for the committee, 17 what's happened is on the finding and the RSM 18 report Mr. Luker was able to sort the data by the 19 different schools. And so that is what I'll be 20 presenting to the diversity committee. So it's 21 pretty easy when we run into those type of 22 circumstances to do the same thing, to present 23 that to the diversity committee. So we can do 24 that if the data is there within the findings. 25 So that's something that if you want to -- I</p>	<p style="text-align: right;">Page 59</p> <p>1 MS. POU: I think that we can have the chief 2 auditor have a conversation with Mr. Luker and 3 try to figure out a way to sort the information 4 so that we can get that in the same report 5 without adding to the scope of them having to do 6 any additional work. 7 MR. MAYERSOHN: Okay. So is that your 8 motion? 9 MS. POU: I guess you could call it that. 10 MR. MAYERSOHN: Do you want to make a 11 friendly amendment to it? 12 DR. LYNCH-WALSH: Yeah, because I think that 13 it failed because some people want it done now 14 and some people want to wait a month. So that 15 gets it to wait a month, which I think is 16 digestible to everybody else. 17 So if I can make a friendly amendment to have 18 the chief auditor have a discussion with RSM to 19 look into how to implement the request in this 20 motion, which is looking at other aspects from a 21 diversity standpoint of the equitable 22 prioritization and delivery of SMART Bond 23 projects, and now we're just back to delaying it 24 a month. So the friendly amendment would be to 25 have --</p>
<p style="text-align: right;">Page 58</p> <p>1 mean, if that's the intent, we can certainly do 2 that, because that's what we would do for the 3 findings I will present to the diversity 4 committee and they can react to it appropriately. 5 MS. FERTIG: Well, why wouldn't you present 6 that to the audit committee as part of the audit 7 that Mr. Luker would be doing? 8 MR. JABOUIN: I mean, I can talk to him about 9 how to present the data, but one of the things 10 that we should avoid is having the auditors make 11 a conclusion on diversity, because that's outside 12 the scope -- 13 MS. FERTIG: I would never ask them to make a 14 conclusion. I don't think that's appropriate. I 15 think you have the data and the district has it 16 to use. 17 So I'm just going to try the motion one more 18 time and then I'll quit until next month. I'm 19 going to ask that we make a component of future 20 audits on the SMART Bond where appropriate the 21 demographics in diversity. 22 MS. DAHL: This is Rebecca Dahl, I second it. 23 DR. LYNCH-WALSH: Okay. Rebecca, just 24 seconded Mary's motion. 25 MR. MAYERSOHN: Hold on. Ms. Pou?</p>	<p style="text-align: right;">Page 60</p> <p>1 MS. FERTIG: I have a motion on the floor 2 though. 3 DR. LYNCH-WALSH: Right. We're trying to 4 amend it to make it so that -- 5 MS. FERTIG: I don't mind if anybody wants to 6 defer that motion for a month I think that's 7 fine, but -- 8 MR. MAYERSOHN: No, your motion that you -- 9 wait a second. The motion that you presented 10 initially failed. It was five-five. So we're 11 now having -- I mean, unless -- we're having a 12 discussion about this item. Ms. Pou, I believe, 13 made a motion. 14 MS. FERTIG: I had made a motion, too, and 15 Rebecca had seconded it. 16 MR. MAYERSOHN: I didn't -- 17 DR. LYNCH-WALSH: She did. 18 MR. MAYERSOHN: Okay. I mean, what was -- 19 what was the motion you made, Ms. Fertig? 20 MS. FERTIG: I don't know. The sound is 21 coming in and out, I'm having trouble hearing Ms. 22 Pou, but I did make a motion to incorporate as a 23 component of future SMART Bond audits 24 demographics in diversity where appropriate. 25 MS. POU: My motion is different.</p>

<p style="text-align: right;">Page 61</p> <p>1 MR. MAYERSOHN: Right. I understand what 2 your motion is. Go ahead. 3 MS. FERTIG: And I did not hear hers, so if 4 you can repeat that? 5 MR. MAYERSOHN: And you said Rebecca seconded 6 the motion? 7 MS. FERTIG: Yeah, but I can't hear Ms. Pou, 8 so I don't know if we're having -- 9 MR. JABOUIN: I believe Ms. Pou's motion is 10 on the floor. 11 MS. FERTIG: I still can't hear. 12 MR. MAYERSOHN: Ms. Fertig said she can't 13 hear. Ms. Fertig had made -- I believe Ms. 14 Fertig had made a motion. I thought it was just 15 a discussion point. But apparently she's saying 16 she made the motion and Ms. Dahl seconded the 17 motion. 18 So I would defer to Ms. Fertig because she 19 did bring up -- no offense to Ms. Pou, but she 20 did bring up that point. So I would defer and 21 say Ms. Fertig did make a motion. I didn't hear 22 Ms. Dahl second it. 23 Ms. Dahl, did you second it? 24 MS. FERTIG: I can't hear Ms. Pou. 25 Mr. Mayersohn, you are very clear. Can you</p>	<p style="text-align: right;">Page 63</p> <p>1 that's good. 2 MR. MAYERSOHN: Okay. So here's what we're 3 going to do. Ms. Fertig, are you going to 4 withdraw your motion? 5 MS. FERTIG: Yes, I'm going with Ms. Pou's 6 motion. 7 MR. MAYERSOHN: Okay. So Ms. Fertig -- and, 8 Ms. Dahl, you withdraw your second? I'm 9 assuming. 10 MS. DAHL: Yes, I withdraw the second. 11 MR. MAYERSOHN: Okay. Okay. So Ms. Pou has 12 a motion on the floor, Dr. Lynch-Walsh had a 13 friendly amendment. 14 DR. LYNCH-WALSH: I can withdraw that. 15 MR. MAYERSOHN: Okay. So Ms. Pou has a 16 motion, Dr. Lynch-Walsh are you still maintaining 17 your second? 18 DR. LYNCH-WALSH: Sure. 19 MR. MAYERSOHN: Okay. So we have a motion on 20 the floor by Ms. Pou, a second by Dr. 21 Lynch-Walsh. Did you get it? 22 MR. JABOUIN: I will repeat it. So the 23 motion, and Ms. Pou I was typing very fast, but I 24 believe I got it. The chief auditor to have a 25 conversation with RSM to figure out how they can</p>
<p style="text-align: right;">Page 62</p> <p>1 just repeat Ms. Pou's motion? 2 MR. MAYERSOHN: Ms. Pou is your microphone 3 on? 4 Okay. Can you speak into the microphone? 5 MS. POU: Can you hear me? 6 MR. MAYERSOHN: You have to speak -- just so 7 everybody's aware, just so everybody is aware, 8 the microphones, because we're all wearing masks, 9 don't pick up unless you are actually talking 10 into the microphone. If I'm standing here, 11 you're not going to hear me. So lean over and 12 speak in would be very helpful for those on the 13 phone as well as us. I mean, we can hear each 14 other in the room, but -- okay? So that's 15 just -- so Ms. Pou, go ahead. 16 MS. POU: Okay. So my motion was to have the 17 chief auditor have a conversation with RSM and 18 figure out how they can provide the information 19 that is needed and if it is in addition to the 20 scope of the project, if it's going to be a cost, 21 additional cost, or to see if they can sort the 22 information that is already being provided to 23 satisfy Ms. Fertig's request. 24 MS. FERTIG: Yeah, that's great. That's 25 great. Thank you. I couldn't hear her, but</p>	<p style="text-align: right;">Page 64</p> <p>1 provide the information if it is needed -- if it 2 will change the scope of the audit to see if it 3 can be sorted to satisfy Ms. Fertig's request. 4 And Ms. Fertig's request was, from a diversity 5 standpoint the equitable delivery of SMART Bond 6 projects. 7 DR. LYNCH-WALSH: Prioritization included. 8 MS. FERTIG: To include a diversity component 9 in future audits of the SMART Bond. 10 MR. JABOUIN: I'm so sorry, Ms. Fertig, can 11 you repeat that again, please? 12 Can you please repeat that again? I 13 apologize for asking again. 14 MR. MAYERSOHN: Ms. Fertig, can you repeat 15 it? 16 MS. FERTIG: Yes. To include diversity, 17 slash, demographics, as a component of future 18 SMART Bond audits where appropriate. And it 19 won't be -- and there are times when you will 20 have a SMART Bond project -- I'm saying where 21 appropriate because there are times when it 22 wouldn't be. But to simply include that 23 information and I'm not asking them to draw any 24 conclusions. 25 MR. MAYERSOHN: Okay. Do we have it all?</p>

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1 MR. JABOUIN: I believe so.
 2 Can you recognize Ms. Shaw?
 3 MR. MAYERSOHN: Ms. Shaw, are you on the
 4 phone?
 5 MS. SHAW: Good afternoon everyone. My
 6 apologies for being late. Yes, I am.
 7 MR. MAYERSOHN: Okay. All right. So did you
 8 have your hand up, Ms. Shaw?
 9 MS. SHAW: Yes, I wanted to know what item we
 10 were on.
 11 MR. MAYERSOHN: We're on the Chair's
 12 Comments. We're on Item Number 6, Audit
 13 Committee Chair Comments.
 14 DR. LYNCH-WALSH: Yes, we're an hour behind,
 15 Phyllis.
 16 MS. SHAW: Thank you.
 17 MR. MAYERSOHN: So you didn't miss much.
 18 All right. So let's take a -- I don't
 19 believe we're going to need a roll call. All
 20 those in favor of the motion signify by saying
 21 aye.
 22 COMMITTEE MEMBERS: Aye.
 23 MR. MAYERSOHN: Anybody opposed?
 24 MR. BARNES: I do.
 25 MR. MAYERSOHN: Mr. Barnes?

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1 11. This is our audit of internal funds for 33
 2 schools. At the November 19th meeting I did go
 3 into a very detailed discussion as far as the
 4 scope of the audit and the sub-accounts that were
 5 reviewed and so forth.
 6 In the interest of time I'd like to avoid
 7 that because I covered that at the last meeting.
 8 So I wanted to ask the members to just note the
 9 schools that were reviewed in the table of
 10 contents and note that there were no exceptions
 11 to the procedures with respect to those schools.
 12 So pending any questions from the committee,
 13 I would like to ask the committee to consider
 14 transmittal to the board.
 15 DR. LYNCH-WALSH: Motion to transmit.
 16 MR. MAYERSOHN: Do I have a second?
 17 MS. FERTIG: Second. Second, Mary Fertig.
 18 MR. MAYERSOHN: Motion by Dr. Lynch-Walsh,
 19 second by Ms. Fertig.
 20 Dr. Wanza do you have anything to say?
 21 DR. WANZA: No, I don't. Thank you for your
 22 time.
 23 MR. MAYERSOHN: All those in favor signify by
 24 saying aye.
 25 COMMITTEE MEMBERS: Aye.

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1 MR. BARNES: Yes.
 2 MR. MAYERSOHN: Mr. Barnes votes in the
 3 negative.
 4 Okay. So we have one, two, three, four,
 5 five, six, seven, eight, nine, 10, 10 to 1?
 6 MRS. MARTE: Yes.
 7 MR. MAYERSOHN: Okay. All right. I thank
 8 you for your patience. That took us a while but
 9 we're getting through it.
 10 All right. Item Number 7, Approval of
 11 Minutes of the November 19th Audit Committee
 12 Meeting, do I have a motion to approve?
 13 DR. LYNCH-WALSH: So moved.
 14 MR. MAYERSOHN: Dr. Lynch-Walsh. Do I have a
 15 second?
 16 MR. GAUCI: Second.
 17 MR. MAYERSOHN: Second by Mr. Gauci.
 18 All those in favor signify by saying aye.
 19 COMMITTEE MEMBERS: Aye.
 20 MR. MAYERSOHN: Anybody opposed?
 21 (No response.)
 22 MR. MAYERSOHN: Okay. Motion approved.
 23 We're moving up to Item Number 11.
 24 Dr. Wanza.
 25 MR. JABOUIN: I will introduce Item Number

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1 MR. MAYERSOHN: Anybody opposed?
 2 (No response.)
 3 MR. MAYERSOHN: All right. Motion to
 4 approve.
 5 MR. JABOUIN: Did we have one person oppose?
 6 MR. MAYERSOHN: No, we had all ayes.
 7 Okay. Motion passes.
 8 Item Number 8, MSL Report.
 9 MR. JABOUIN: Okay. So Agenda Item Number 8,
 10 these are the reports that are required by the
 11 auditor general and other agencies. They were
 12 prepared by MSL and Mr. Castaneda is here. These
 13 are the Independent Auditor's Report on Internal
 14 Controls over Financial Reporting and on
 15 Compliance with Other Matters, as well as the
 16 Independent Auditor's Management Letter and the
 17 Independent Accountant's Report.
 18 After the board approves it subsequent to
 19 transmission we provide these reports to the
 20 Florida Auditor General, the United States
 21 Department of Education, the Florida Department
 22 of Education and the Federal Audit Clearinghouse.
 23 It is important to note before Mr. Castaneda or
 24 Ms. Marte choose to speak is that there are no
 25 exceptions in the management letter. A year ago

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1 when this was presented there were two exceptions
2 with respect to the purchase cards and the SFI
3 forms and the district was able to close these
4 issues out and they're no longer there.

5 So this is the reflection of the work of Ms.
6 Marte, Ms. Motiwala, Ms. Pilar. And so I would
7 like to ask Mr. Castaneda to please discuss these
8 documents that are Agenda Item Number 8 and then
9 ask for the committee's approval for
10 transmission. Mr. Castaneda?

11 MRS. MARTE: If I may?

12 MR. JABOUIN: Yes, Ms. Marte.

13 MRS. MARTE: Thank you. Through the Chair, I
14 want to extend my heartfelt gratitude and
15 appreciation to Ms. Motiwala and her staff. I
16 believe this is fourth year in a row there have
17 been no accounting related findings in this
18 report. I want to thank MSL and the level of
19 professionalism they exercised. It was quite an
20 undertaking to do an audit remotely during COVID.
21 And the procedures, the processes, everything
22 that they did to make sure that this was done
23 with the integrity that it needed to be done as
24 well as respecting people's, you know, social
25 distancing and everything was amazing. It was --

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1 Mrs. Marte and her staff for a great job. I
2 mean, having no comments in the management letter
3 is really an attestation of the great work the
4 district is doing.

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

6 MR. DE MEO: Yeah, this is commendable and
7 you should be very proud. But I do have a
8 question. It says we do not have any
9 recommendations. We're that good?

10 MR. CASTANEDA: We -- I won't say -- it is
11 good. We wouldn't have any recommendations that
12 we felt would need to be written in the report.
13 But several recommendations and discussions
14 throughout the audit go back and forth between
15 management and ourselves, just none rose to the
16 level where we thought that it would require an
17 official documented finding as well as
18 management's response.

19 MR. DE MEO: Great. And you, of course,
20 bring deficiencies, internal control deficiencies
21 to our attention, not significant or material,
22 but they're not in the report, but you bring them
23 to our attention; right?

24 MR. CASTANEDA: Well, technically, any
25 deficiency we would have it in writing in this

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1 they were here maybe a little bit longer than
2 usual because of some of the COVID issues, but
3 they -- you know, I want to thank them on behalf
4 of my staff.

5 But, again, I can't say the greatest
6 accounting department I've ever worked with, it's
7 a tie, because I'm sitting next to the one who
8 ran the other greatest accounting department I
9 ever worked with, but a team strong and mighty
10 and a job very well done.

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

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

13 MR. JABOUIN: Mr. Castaneda.

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

15 I was just going to say that because both Mr.
16 Jabouin and Ms. Marte summed up what these
17 reports entail and what they represent, I'd also
18 like to express my gratitude to Ms. Marte's
19 department as well in the accounting and
20 financial reporting.

21 Should the audit committee have any questions
22 on the results of these reports?

23 MR. MAYERSOHN: Are there any questions, Ms.
24 Pou?

25 MS. POU: I would just like to congratulate

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1 report should we find it, whether it's a
2 deficiency, a significant deficiency or material
3 weakness.

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

5 MR. CASTANEDA: So we did not have any of
6 those; no.

7 MR. MAYERSOHN: Thank you. Can you repeat
8 that again, because that's worth mentioning.

9 MR. CASTANEDA: Yes. In the first report,
10 which is a report over internal controls, we
11 define what a deficiency is as a material
12 weakness. Any -- any findings that we felt
13 are -- met those criteria of those definitions
14 would absolutely be written into this report.
15 And then we would have management's response and
16 it would be brought up to the audit committee as
17 well as the board as well. But we do not have
18 any items.

19 MR. MAYERSOHN: Okay. Any other discussion?
20 Anybody on the phone? Dr. Lynch-Walsh?

21 MS. SHAW: Yes, Phyllis Shaw.

22 MR. MAYERSOHN: Ms. Shaw?

23 MS. SHAW: Good afternoon, again, everyone.
24 You know, as I said the last time we were at K.C.
25 Wright and we reviewed the actual report, it was

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1 an absolutely great job with the staff getting
2 all together getting through this period, this
3 difficult period of COVID, and it turned out to
4 be an absolutely beautiful CAFR. And to the
5 auditors as well, because I cannot imagine going
6 through this period and trying to do fieldwork
7 and getting information and integrating that. We
8 are at a place now where we probably can now
9 function electronically because you have
10 perfected it. So kudos to you guys. Keep up the
11 great work. And to all of the staff,
12 congratulations. Awesome job.

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

14 MR. MAYERSOHN: Dr. Lynch-Walsh.

15 DR. LYNCH-WALSH: Yeah, I just want to thank
16 you guys. You always end up having to stay here
17 longer than you intend at these meetings and get
18 an earful and it is encouraging, I guess, and I'm
19 not being facetious, that our reporting is always
20 so on point and clean. Because, as you can see,
21 and we'll discuss later, sometimes the numbers
22 that -- how the numbers got in there has issues,
23 but not the reporting of the numbers. So if you
24 can appreciate what I'm saying. But thank you so
25 much and all of you over there actually and the

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1 ledger? For example, if there are fraudulent
2 timecards being approved and payments that are
3 not properly approved being paid, that aspect
4 doesn't matter as long as those amounts that are
5 paid and approved are properly recorded?

6 MR. CASTANEDA: That -- I wouldn't put it
7 that way. We do look at timecards as part of an
8 overall payroll testing as we've identified
9 payroll as obviously the largest expenditure of
10 the district. So we do test controls over that
11 area. However, it is a sample basis. We don't
12 test all of them. But we do have that test and
13 we have looked at timecards and agreed that it
14 has the appropriate supervisor's approval, that
15 the hours -- we calculate the sample selection to
16 ensure that we can get to the number that was
17 actually booked into the district's general
18 ledger as well as the amounts that get remitted
19 to FRS as well as the amounts that are deducted
20 from the employees' paychecks. So we do check
21 those controls, but it is a sample.

22 MS. DISCH: No, I understand that. And I
23 guess I just see a disconnect where week in and
24 week out we see failures of control or month in
25 and month out or however often we tend to meet,

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1 accounting department. And I hope that you
2 figured out how to get them raises over there
3 actually, Ms. Marte.

4 MR. MAYERSOHN: Okay. Ms. Fertig, did you
5 have something to say?

6 (No response.)

7 MR. MAYERSOHN: Ms. Disch?

8 MS. DISCH: Yeah, I have just one thing just
9 to add. And I don't know the scope of the audit
10 that's performed. When you say that there were
11 no issues with internal controls, I know that we
12 sit in on meetings where we hear that there are
13 timecards not properly reviewed, credit card
14 statements paid not properly reviewed, and those
15 to me are control issues. So I just want to
16 know, is that not part of the scope of this
17 audit?

18 MR. CASTANEDA: Yes, they -- this report, the
19 external audit, the scope is the internal
20 controls over financial reporting, not
21 necessarily -- not all the district's internal
22 controls in all the departments. I will say --

23 MS. DAHL: It's just controls over how
24 numbers are booked? You don't have to do
25 anything about how those numbers wound up in the

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1 we take those controls literally at every single
2 meeting, and then the annual report always has a
3 clean controls finding. Just in my opinion those
4 aren't aligned. Maybe if we are seeing these
5 issues, maybe the sampling isn't large enough. I
6 would just maybe look at the extent of your
7 sampling, maybe. Because if we're seeing control
8 issues you should be seeing them as well.

9 MR. MAYERSOHN: Yeah, go ahead.

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

11 MR. MAYERSOHN: Announce your name.

12 MS. DAVIS: Tanya Davis with S. Davis &
13 Associates. Some of the other reports on
14 internal control issues that you guys are seeing
15 and looking at are from possibly an internal
16 audit perspective or where there is a scope that
17 is more detailed in terms -- and more pointed at
18 identifying those types of internal control
19 matters and where the scope may be a lesser
20 dollar value, the scope in terms of volume may be
21 quite expanded. So from those reports you may
22 see internal control issues that external
23 auditors would not identify from our scope. Even
24 though our scope is adequate, it may not be
25 identified in the same manner.

<p style="text-align: right;">Page 77</p> <p>1 MR. MAYERSOHN: Thank you. Does anybody 2 have -- Ms. Fertig, are you still there? 3 MRS. MARTE: She took her hand down. 4 MR. MAYERSOHN: Oh, okay. All right. Are 5 there any other questions; concerns; comments? 6 (No response.) 7 MR. MAYERSOHN: I mean, I'll echo the same 8 sentiments. Ms. Marte, congratulations. 9 MRS. MARTE: Thank you. 10 MR. MAYERSOHN: Do I have a motion to 11 transmit? 12 MR. BARNES: So moved. 13 MR. MAYERSOHN: Mr. Barnes. Do I have a 14 second? 15 MR. MEDVIN: Second. 16 MR. MAYERSOHN: Second by Mr. Medvin. 17 All those in favor signify by saying aye. 18 COMMITTEE MEMBERS: Aye. 19 MR. MAYERSOHN: Anybody opposed? 20 (No response.) 21 MR. MAYERSOHN: Motion transmits. 22 Item Number 9. 23 MR. JABOUIN: Okay. Item Number 9 is the 24 audit for federal funds, federal grants and 25 federal awards received. It's called a single</p>	<p style="text-align: right;">Page 79</p> <p>1 DR. LYNCH-WALSH: No, but I just wanted to 2 thank you for your comments earlier. Because, to 3 that point, we're going to be talking about IT 4 Technology, specifically Lenovo, and -- and your 5 point about lower value of the scope and detail 6 and when your scope is limited as is, it might be 7 another external auditor, you don't find -- you 8 don't always find things when there are 9 irregularities, but that's just how it's 10 designed. 11 So I wanted to thank you for that 12 clarification, because I agree with Ms. Disch, 13 that sometimes I sit here scratching my head 14 after nine years of seeing things and saying how 15 is it they never trickle all the way up into, you 16 know, one of those audits? So I'll keep that in 17 mind. But thank you and thank you for all your 18 hard work. 19 MR. MAYERSOHN: Okay. Any other further 20 discussions? 21 MS. FERTIG: Sorry to interrupt but can you 22 talk into the microphone please because we cannot 23 hear you. 24 MR. MAYERSOHN: Just, again, a reminder that, 25 for those that are in the room, you need to like</p>
<p style="text-align: right;">Page 78</p> <p>1 audit. It's also provided to the agency that I 2 mention in Agenda Item Number 8. It was prepared 3 by S. Davis & Associates as represented by Ms. 4 Davis here. And this is -- this audit also had 5 no issues. And this is the result of Ms. Marte's 6 team as well and Ms. Motiwala and Ms. Pilar as 7 well. 8 Ms. Marte? 9 MRS. MARTE: No additional comments. Thank 10 you. Thank you, through the Chair. 11 MR. MAYERSOHN: You're welcome. 12 MR. JABOUIN: Ms. Davis? 13 MR. MAYERSOHN: And Ms. Davis? 14 MRS. MARTE: I'm sorry. I think Ms. Pou had 15 a question. 16 MR. MAYERSOHN: Ms. Pou? 17 MS. POU: Again, I just want to congratulate 18 everybody for this great report. 19 MR. MAYERSOHN: Ms. Davis? 20 MS. DAVIS: Everything that's been said, the 21 results are summarized on pages 8 and 9 of our 22 report. Are there any questions? I'll entertain 23 any that you may have. 24 MR. MAYERSOHN: Are there any questions by 25 the committee?</p>	<p style="text-align: right;">Page 80</p> <p>1 speak into the mike. 2 Do I have a motion to transmit? 3 MS. POU: So moved. 4 MR. MAYERSOHN: Ms. Pou. Do I have a second? 5 MS. DAHL: Second. 6 MR. MAYERSOHN: I heard it on the phone. 7 I'll give it to Ms. Dahl. 8 All those in favor signify by saying aye. 9 COMMITTEE MEMBERS: Aye. 10 MR. MAYERSOHN: Anybody opposed? 11 (No response.) 12 MR. MAYERSOHN: Okay. Thank you very much. 13 Appreciate it. 14 We need a moment for them to wipe down the 15 things, so you know what, I'm going to make the 16 Chair, I guess, change -- Mr. Gohl, do you have 17 anybody from -- other people coming in, or, no, 18 it's just you? Gohl? 19 MR. GOHL: It will just be me today. 20 MR. MAYERSOHN: Okay. So why don't -- while 21 they're wiping down, if it's okay with the 22 committee, I'd like to move the Evergreen Report, 23 if that makes sense, because I don't want to keep 24 you here all day. 25 MR. JABOUIN: If I could just start off a</p>

<p style="text-align: right;">Page 81</p> <p>1 little bit before Mr. Gohl. This item was based 2 on some of the requests from previous audit 3 committee meetings. Based on my review this is 4 not an initiative of the Office of the Chief 5 Auditor. This is a Board initiative. I hope 6 that the members were able to watch the 7 presentation by Chief Academic Officer, Mr. Gohl 8 as well as the Executive Director of ESLS, 9 Saemone Hollingsworth, on Tuesday. I was 10 provided with a link, I sent that over to the 11 committee this morning.</p> <p>12 But, anyway, so Mr. Gohl has provided the 13 slides that have links to the actual documents, 14 including the CEN reports, the committee updates 15 and so forth regarding this matter.</p> <p>16 So, Mr. Gohl, if you can kindly go through 17 your slides and yield any questions from the 18 committee.</p> <p>19 MR. GOHL: So thank you. So I will presume 20 that all of the committee members have the slides 21 available to them. They are available on the 22 chief auditor's website; if you don't right now. 23 I'm referring specifically to slide 16 which will 24 be the single slide I really speak to.</p> <p>25 And then, Chair, thank you for highlighting</p>	<p style="text-align: right;">Page 83</p> <p>1 addition to as a result of numerous influences, 2 including the CEN report, the new School Board 3 Policy 2130 that does include a role for the 4 chief auditor to look into the district's 5 compliance with behavioral threat assessment. 6 That's the only formal link between the chief 7 auditor and the topics that I've been asked to 8 present on today. But I've also included the 9 procedure manual which is in place and available.</p> <p>10 In short, Evergreen was an absolutely 11 critical piece of insight which was conducted 12 during the 2013-14 school year, published in May 13 of 2014, produced well over 100 line items, and 14 you can find the actual links in the previous 15 updates.</p> <p>16 Out of that, through a crosscutting community 17 collaborative, the Evergreen Task Force, which 18 chose to sunset itself in 2016, and the 19 sunseting did not imply that there was not 20 ongoing work which needed to be done. The 21 ongoing work has been reduced to those things 22 which will always need to be done. We always 23 need to monitor the quality of our IEPs to ensure 24 that we are in communication with our 25 communities, that we have an ongoing effort to</p>
<p style="text-align: right;">Page 82</p> <p>1 the slides in the appendix that have both a 2 summary of the Evergreen Report's 13 specific 3 task areas followed -- and that's -- this 4 renumbered the pages so I'll pull that up, but 5 followed by the related documents on the 6 Evergreen Report. And it gets that name 7 Evergreen because of the name of the consulting 8 firm which did the report, followed by the 9 Collaborative Education Network report concerning 10 the exceptional student education services 11 received by the incarcerated and accused shooter 12 of the tragedy at Marjorie Stoneman Douglas.</p> <p>13 There is, again, that same cadence, there's 14 one slide in the appendix that pulls out the 15 specific circumstances and areas for general 16 improvement and then the link to the redacted 17 report, itself. As there is ongoing litigation, 18 there is a court-ordered redaction of that report 19 done by the judge overseeing one of the cases, I 20 believe the criminal case.</p> <p>21 And then this CEN report has also been 22 reviewed by the Marjorie Stoneman Douglas Public 23 Safety Commission and I included both the links 24 to the January 2nd and November 1st, 2019 reports 25 with page references to where this is, in</p>	<p style="text-align: right;">Page 84</p> <p>1 reduce the time between the request for 2 evaluation and a decision on whether or not 3 services should be done. The structural issues 4 which required significant redesign of systems, 5 policies, staffing charts, have been concluded by 6 the time the task force merged its expectations 7 to really two groups, first and foremost what had 8 then been renamed the Exceptional Student 9 Learning Supports Division, that which had been 10 previously the ESE Department, and the 11 integration of ESLS staff with the school board's 12 ESE Advisory Committee, which had been 13 reconstituted to have a number of specific 14 subcommittees dealing with specific 15 identifications of disability. The autism 16 committee, the ACE committee. And there's a 17 number of others around learning disabilities and 18 others.</p> <p>19 Evergreen issued in 2014 ongoing work through 20 '14, '15 and '16, the formal committee sunset in 21 '16, here we are in 2021. So I tried to provide 22 as much insight into the processes, including 23 interim updates to the school board in 2019, this 24 week's 2021 update. I'd like the rest of the 25 time to just be addressing questions, as I'm sure</p>

1 that different committee members and, Chair,
2 Commissioner Mayersohn, I'd like to thank you for
3 your presence on the ESE Advisory Committee last
4 night and stepping up and representing the
5 context for today to the ESE community over and
6 above, sir. So thank you.

7 MR. MAYERSOHN: You're welcome.

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

9 DR. LYNCH-WALSH: Thank you.

10 And, Mr. Gohl, thank you for coming today
11 because there did seem to be a moment at the
12 meeting the other day when you might not have
13 been able to because a board member raised a
14 concern about you coming here. So I
15 appreciate -- I did actually watch the whole
16 discussion. It avoided me having to go there in
17 person, so that worked out, and thank you for the
18 heads-up on that.

19 All right. So my concerns -- I last raised
20 some concerns back on October 20th of 2020
21 regarding Item CC-1. My focus is usually on not
22 having issues repeat themselves and making sure
23 things get fixed with fidelity. And to that
24 point, actually, I believe my appointing board
25 member asked for another evaluation similar to

1 that occurred prior to MSD. The second one was
2 the mass confusion over determining eligibility
3 for someone that had already -- if staff already
4 knows that they're ESE, they shouldn't be made to
5 start over from scratch, which is essentially
6 what happened and they were given the runaround.

7 So, again, I was looking at H-1 and H-2, I
8 was looking through all the table of contents,
9 went and looked at it, I can't see where it
10 clearly highlights in the procedures that these
11 two deficiencies that there are written, clearly
12 written procedures that center around those two
13 deficiencies. So that's my concern. Because if
14 it's not clear in the procedures then we can have
15 a repeat of staff being confused as to what do in
16 an IEP meeting and also in determining
17 eligibility.

18 Having said that, I believe the OSPA chief
19 offered up an interesting possibility for why
20 people don't do things, because she said, if you
21 address all the deficiencies -- it wasn't in
22 terms of this discussion, it was a different
23 discussion, but it's the same concept. So if
24 you've addressed all the deficiencies, like let's
25 say that the procedures do clearly spell out what

1 the Evergreen Report since it's been some time to
2 make sure that things are sort of chugging along
3 as everyone is asserting they are.

4 I would take it a step further. I had asked
5 at a prior meeting whether there was any external
6 validation of the implementation of the Evergreen
7 and Collaborative Education Network
8 recommendation. There doesn't seem to be. So
9 her suggestion of having another evaluation would
10 seem to -- to satisfy that concern.

11 But what I was concerned about in October
12 centers around the two things that did not happen
13 prior to MSD. And the reason I mentioned CC-1 is
14 that was the ESE procedures that were being
15 submitted to the state. I was looking,
16 specifically, for two things to be very clear in
17 the table of contents or in the contents itself.
18 One had to do with when you have an IEP meeting,
19 what happened prior to MSD was that they failed
20 to correctly state his options, obtain consent
21 and follow statutory requirements. So I was
22 looking at Section C, which is IEP -- this is
23 from CC-1 on 10/20/20. I don't see -- I would
24 expect to be able to look at those procedures and
25 see that the procedures address these two issues

1 staff should be doing, then she said if you've
2 addressed all the deficiencies then you're left
3 with defiance. The question I have is, whose
4 defiance would we be left with? Is the staff
5 doing what they're -- if they're not doing what
6 they're supposed to be doing, is it individual
7 staff members that don't do what they're supposed
8 to do; or is there not the expectation; or worse,
9 are they told to do things other than what they
10 ought to do.

11 But my first concern is whether the
12 procedures are actually addressing, you know,
13 IEPs in terms of what's supposed to happen in an
14 IEP meeting and then -- and specifically as the
15 Collaborative Education Network cited the two
16 failures? And, two, what procedures are in place
17 when they have to determine eligibility when
18 someone was already ESE? Basically clearing up
19 any possibility of confusion between pre-MSD and
20 post-MSD.

21 So I couldn't see it in here, and that's my
22 concern. And the big question mark is, is it
23 addressed in the procedures; what procedures does
24 staff get?

25 MR. GOHL: So thank you for the framing, and

<p style="text-align: right;">Page 89</p> <p>1 what I'd like to do is address it in the 2 following sequence. First, you have connected 3 some insights from the Evergreen consultant 4 report of 2014 with things that they had seen 5 across the whole totality of the school district 6 versus the Collaborative Education Report which 7 dealt with the services received by a single 8 student. As I build my response to the 9 connection you've made I'd just like to disagree 10 with the assertion that there has been no 11 external validation of the improvements called 12 for by Evergreen and the CEN reports. 13 I'm going to work in reverse order. The CEN 14 report was examined with all due intensity by the 15 Marjorie Stoneman Douglas Public Safety 16 Commission in both its reports and I have 17 provided the transcripts with linkage -- I've 18 provided the reports. There is also transcripts 19 of those discussions as well as video records. 20 And I can certainly provide that through our 21 chief auditor to the committee. Several hours of 22 testimony and discussion on Broward County Public 23 School's response to the CEN report are in the 24 public record. That qualifies. 25 As for the external evaluation of the</p>	<p style="text-align: right;">Page 91</p> <p>1 is insufficient and I welcome such discussion, 2 but I do disagree with the assertion that it has 3 not occurred. 4 Now, as for the two items we've pulled out, 5 and in particular they are called out in the CEN 6 report, for those are who are not familiar with 7 these two documents, but they do have connection 8 with things that got done and reported in 9 Evergreen, the instances that Dr. Lynch-Walsh has 10 us focusing on right now occurred at a very 11 particular type of school. And we are 12 responsible for all types of schools. But this 13 concerned off-campus learning centers. These are 14 programs for students who have previously 15 withdrawn either formally or through informally 16 dropping out and are returning to the school 17 system. They had not been following the existing 18 protocol that all of your regular schools had 19 followed. And it was uncertain in what the 20 evaluation of the Collaborative Education Network 21 individuals as part of their research could do, 22 whether or not there was competing verbal 23 representation. And what the CEN report properly 24 called out is that we had to ensure that the 25 off-campus learning centers were following the</p>
<p style="text-align: right;">Page 90</p> <p>1 Evergreen report, we brought in at the 2 superintendent's direction and the then school 3 board's expectations that we could not 4 self-evaluate our compliance. Hence the creation 5 of the Evergreen Task Force, which was chaired by 6 advocates and members from outside the school 7 district and staffed by both district staff and 8 parents and advocates and regulators from outside 9 the school district. We have ongoing systems 10 both in terms of state evaluations, the BPI 11 process and a number of others that had also 12 indicated problems prior to the Evergreen 13 Commission report being -- or the Evergreen 14 Consulting report being commissioned. The 15 absence of such concerns today over the past 16 several years and in addition to the information 17 provided to the school board, I have provided the 18 audit committee with records around the 19 resolution and complaints, and you can see the 20 number of complaints and how they've been 21 resolved, the trends across those for the last 22 five years. That's exactly the kind of fact-base 23 I wanted to establish for any questions I would 24 receive today. 25 So you may feel that the external evaluation</p>	<p style="text-align: right;">Page 92</p> <p>1 documented processes of our regular schools. 2 You are correct that the modifications we 3 have made to procedural documents policy and 4 other things do not call out off-campus learning 5 centers separate from our regular schools. 6 Because the expectations on those are the same as 7 the expectations on our regular schools. 8 So how do we know that such change has 9 occurred? First and foremost we conducted 10 training. Secondly, they are now part of the 11 changed system. And I'd just like to highlight 12 very short, in one sentence, what the change is. 13 Previous to the changes that were made in 2018 14 and '19 we had a decentralized paper-based system 15 when it came to the way in which behavioral 16 threat assessments and off-campus learning 17 centers were dealing with students requesting 18 service return and evaluations. We now have a 19 centralized digital system that timestamps, that 20 allows for tracing, that allows for verification, 21 that can be -- and I use a small A sense, of 22 operational audit of I need to know when, who, 23 what was done and who did it at what time? 24 That's continuous improvement of process. And we 25 always must be concerned that each of our</p>

<p style="text-align: right;">Page 93</p> <p>1 schools, no matter how unique, no matter what 2 hours of operation they have, no matter what age 3 group they're doing, if they're a part of Broward 4 County Public Schools and we've got a policy and 5 a procedure, that needs to be what's occurring. 6 The CEN report called out that we're not certain 7 here, there's ongoing litigation, there's been HR 8 actions taken, you know, there's a lot of things 9 around that particular case. We extracted what 10 we could to make sure that we had operational 11 improvements. 12 And I'll pause there for follow-up. 13 MR. MAYERSOHN: Dr. Walsh? 14 DR. LYNCH-WALSH: Okay. Thank you very much. 15 I appreciate your -- your answers. 16 Just to clarify, yeah, we're probably going 17 to have to agree to disagree on whether these 18 things were validated and it's based on -- my 19 opinions are based on thought, not feelings. Why 20 I became interested might be based on feelings, 21 but my opinions are never emotionally based. 22 So the first issue that I raised -- I 23 appreciate the off-campus learning center not 24 following protocol. The IEP meeting where they 25 failed to correctly state his options, that was</p>	<p style="text-align: right;">Page 95</p> <p>1 DR. LYNCH-WALSH: I'll have a level of 2 comfort that those concerns have been addressed 3 if I can actually see the procedures. And that's 4 all I have, is that. 5 MR. GOHL: Okay. So as a follow-up I will 6 certainly work through the chief auditor to the 7 audit committee to produce a quick summary of the 8 changes to the forms which implement the 9 procedures to show how requests for withdrawal of 10 services either by a minor through their parent 11 or by someone of age by themselves occurs because 12 that was another variable. 13 DR. LYNCH-WALSH: The form; yeah. 14 MR. GOHL: Okay. That's absolutely doable. 15 MR. MAYERSOHN: Any other questions? 16 (No response.) 17 MR. MAYERSOHN: Anybody on the phone? 18 (No response.) 19 MR. MAYERSOHN: Nobody on the phone. Okay. 20 Thank you, Mr. Gohl, for being here. One of the 21 things -- you have a follow-up? 22 DR. LYNCH-WALSH: I just have one more thing 23 on my sticky that I forgot. 24 MR. MAYERSOHN: Okay. Dr. Walsh. 25 DR. LYNCH-WALSH: Sorry. Is there a cadre</p>
<p style="text-align: right;">Page 94</p> <p>1 an IEP meeting at Cross Creek or MSD? 2 MR. GOHL: That, I believe the one you're 3 referring to was in November of 2016 at Marjorie 4 Stoneman Douglas prior to the individual's 5 withdrawal from MSD and transfer to Cross Creek. 6 Because the withdrawal of services occurred prior 7 to the transfer. 8 DR. LYNCH-WALSH: All right. So -- and 9 appreciate what you say it says, that you're 10 treating off-campus learning centers -- and, 11 again, my concern, and I could tell from your 12 voice that you share the concern that, you know, 13 nothing like this -- whatever can be done to 14 prevent anything from happening again should be 15 done. So my concern is purely in terms of 16 process, procedure and making sure that it is 17 clear to the employees responsible for those two 18 functions that there are clearly laid out 19 procedures. And I guess short of me seeing them 20 that that will give me a level of comfort that 21 they exist. So if it's possible for me to see 22 those in any which way I have to request them, 23 because I couldn't find it. 24 MR. GOHL: That's fine. So I believe where 25 you will find -- I'm sorry.</p>	<p style="text-align: right;">Page 96</p> <p>1 director or could there be one dedicated to ESE? 2 MR. GOHL: So we have a liaison -- so just 3 for context, principal supervisors are called 4 cadre directors. And so we have, I think, nine 5 for elementary, three for our middle schools, two 6 for our high schools and one for our special 7 programs. There's a total of 15. They oversee 8 specific schools. But, in addition, Dr. Wanza 9 has organized the cadre directors to have 10 specific roles and liaisons. We have one for 11 literacy. We do have one for our ESE team. And 12 that individual is tasked with communicating 13 between the Exceptional Student Learning Services 14 Department, Saemone Hollingsworth is the 15 executive director, her staff and all the other 16 cadre directors including cadre directors down to 17 the schools. 18 DR. LYNCH-WALSH: Okay. All right. Thank 19 you. 20 MR. GOHL: Thank you. 21 MR. MAYERSOHN: Okay. So no other questions? 22 (No response.) 23 MR. MAYERSOHN: All right. So my comments 24 are probably very simple. First of all, again, 25 Mr. Gohl, thank you for being here. I</p>

<p style="text-align: right;">Page 97</p> <p>1 appreciate, as you mentioned before, when you 2 came into the district, I guess in 2015, and 3 you're still here. So I appreciate that. 4 For me, personally, and just watching you, 5 you've been a breath of fresh air. So I thank 6 you for that. 7 But one of the things that was discussed and 8 this was even discussed when the -- I'll call it 9 external or independent external review came 10 before us whether or not this was an audit, on 11 Evergreen's reports and documentation it said 12 specifically audit. In reality it was just an 13 external review. 14 What I would like to suggest, because we have 15 it in our -- I guess it's part of the thing is 16 that you come back every year or whatever it is 17 and give us an update, I don't have any problem 18 with that, but the day-to-day or week-to-week or 19 month-to-month type of monitoring that was 20 discussed last night at the ESE Advisory, that, 21 again, we kind of hand it off to them and let 22 them do that work, they have the format in the 23 committee, they have the ability for discussion. 24 If there are systemic issues that we may see 25 regarding funding or funding allocation or</p>	<p style="text-align: right;">Page 99</p> <p>1 MR. JABOUIN: Correct. 2 MR. MAYERSOHN: So, as I said, I'm not 3 objectionable to having Mr. Gohl come back and 4 just update us, but a lot of it seems to be 5 operational aspects. Like I said, part of the 6 Evergreen Report there was some discussions 7 regarding funding. I know in my time with ESE 8 Advisory we had concerns about making sure that 9 budgets that were allocated to the schools, those 10 employees were actually, that were designated as 11 ESE employees, weren't doing bus duty and other 12 things that took away their time from doing ESE 13 duties and functions, so -- 14 MR. JABOUIN: If I may, Mr. Mayersohn. Mr. 15 Gohl has been kind to do a second presentation 16 for us. I would suggest what we do as you 17 proceed that if the committee ever wants a 18 presentation on this or a different matter, 19 whatsoever, we could cue it up like we've done 20 before. But as far as Mr. Gohl regularly coming, 21 then I would say no to that. But he could be 22 called back at some point just like a different 23 area could as well. 24 MR. MAYERSOHN: Right. So if anybody objects 25 to that or anybody has any comments on that?</p>
<p style="text-align: right;">Page 98</p> <p>1 financial aspects, then that may be a different 2 scenario. But this is more of operational and 3 compliance issues where there are, you know, 4 SP&P, there's obviously an LEP, you know, profile 5 and report, there are obviously things and 6 documentations in the ESE world that are more 7 geared towards this compliance. I know there are 8 committees that I sit on that we kind of talk 9 about, you know, from referral to screening to 10 evaluation, the timeframes, especially with part 11 B and part C. So those are things that I think 12 belong in that arena, not necessarily here, but 13 if it's, you know, done on a compliance issue 14 where there's obviously funding things, you know, 15 that go on whether it's FTE dollars being 16 appropriately funded or even, you know, the local 17 allocation that's done, then I think that if we 18 need to, then those will become audits in part of 19 it. So if there -- and I don't know whether or 20 not we would make a motion or it just doesn't 21 need to be part of our audit plan. 22 MR. JABOUIN: No motion is needed for that. 23 MR. MAYERSOHN: Because we don't really have 24 to have a motion to transmit anything, this is 25 just informational.</p>	<p style="text-align: right;">Page 100</p> <p>1 DR. LYNCH-WALSH: I'm saying no objection. 2 I'm not saying no to you. 3 MR. MAYERSOHN: No, again, I just -- as I 4 said, if -- I mean, your recommendation of 5 possibly having the district do another external 6 review, you know, again, I bring that -- 7 DR. LYNCH-WALSH: That was actually Nora 8 Rupert's. 9 MR. MAYERSOHN: Right. No, I bring that back 10 to Ms. Marte and to the superintendent at some 11 point in time down the road, but that's not an 12 audit committee function. 13 MRS. MARTE: Ms. Rupert did mention it at the 14 workshop -- 15 MR. MAYERSOHN: You're not on. 16 MRS. MARTE: I am on, they just haven't given 17 me the mike yet. 18 MR. MAYERSOHN: They muted you. 19 MRS. MARTE: That's probably a smart thing to 20 do. Hello? 21 Okay. So that was brought up at the workshop 22 and there was not board consensus to do that at 23 this time. 24 MR. MAYERSOHN: Okay. Okay. So, but, again, 25 thank you, Mr. Gohl.</p>

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1 MR. GOHL: So, Chair Mayersohn, committee,
2 thank you so much for keeping the focus on us
3 doing what it is we committed to do. So I want
4 to thank Dr. Lynch-Walsh for her follow-up
5 questions there.

6 But as for looking forward, we are constantly
7 struggling to make sure that we have continuous
8 improvement. And the role in which audit can
9 help us ensure that, right, ledgering of
10 information and stuff like that, I would love to
11 talk to you about all kinds of things that are
12 future forward looking. But we have no time for
13 research and discussion. So when we get good
14 enough to allow that to happen I stand ready to
15 come at that point or at any time. So thank you
16 all so much.

17 MR. MAYERSOHN: Appreciate it.
18 All right. Thank you.

19 All right moving on to -- we don't have to
20 transmit anything, so we're okay. But thank you.
21 You're okay to leave if you want. I mean, you
22 can stay.

23 MR. GOHL: I have a 2:00 discussion. The
24 district recently received a grand challenge
25 algebra grant, thanks to Ms. Marte and her team,

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1 MR. JABOUIN: We have the gentleman from HCT,
2 Mr. Dunn, is also outside and Mr. Woods is on the
3 line.

4 MR. MAYERSOHN: Okay. So I guess my question
5 here is, it's 1:30 how long -- how long can
6 people go in here that we maintain a quorum?

7 DR. LYNCH-WALSH: I always plan on being here
8 --

9 MR. MAYERSOHN: For four hours.

10 MR. DE MEO: 2:00.

11 MR. MAYERSOHN: 2:00.

12 DR. LYNCH-WALSH: At least 2, 3, whenever.

13 MR. MAYERSON: All right. So --

14 MR. JABOUIN: Ms. Marte needs to leave at
15 1:45.

16 MRS. MARTE: I'm not part of the quorum,
17 but --

18 MS. POU: 1:45. 1:45 is the latest I can be
19 here.

20 MR. JABOUIN: So we only have to 1:45.

21 MR. MAYERSOHN: Okay. So here, I guess --
22 well, we don't have to transmit the HCT report.

23 MR. JABOUIN: We do not. It is on the agenda
24 for the February 17th meeting, so we could move
25 that to the March 11th. We could also move the

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1 our grant department, we're one of the few in the
2 country getting an opportunity to prove that we
3 can make a difference ensuring that every student
4 understands algebra, which I think plays a role
5 in auditing, does it not?

6 MR. MAYERSOHN: Yeah, a little bit.

7 MR. GOHL: Just a little bit. All right.
8 Thank you.

9 MR. MAYERSOHN: All right. Thank you.
10 Moving on to item -- or back to Item Number
11 10, the RSM report. Now just before --

12 MS. DISCH: Mr. Mayersohn, this is Hagen
13 Disch, I have a hard stop at 1:30.

14 MR. MAYERSOHN: Okay. Well, it's 1:30 now,
15 but -- but as long as we have people -- I mean,
16 if that's okay -- we can continue -- I just want
17 to let everyone know it's 1:30.

18 MR. JABOUIN: We still have quorum in the
19 room.

20 MR. MAYERSOHN: Correct.

21 MR. JABOUIN: So she still can leave, but,
22 obviously, there's time constraints because we
23 have people outside as well.

24 MR. MAYERSOHN: Right. We have people
25 outside?

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1 RSM report, but my advice would be to probably do
2 Number 10.

3 MR. MAYERSOHN: Well, let's do this. Let's
4 do the RSM report and I mean in -- at 1:45 we'll
5 figure out where we're at from a standpoint of
6 where we need to go.

7 So if you guys can just introduce yourselves
8 very quickly because we've got a new set of
9 people in the room.

10 MR. BLONDELL: Good afternoon, I'm Matt
11 Blondell from RSM.

12 MR. GIRARDI: Frank Girardi, Executive
13 Director of Capital Programs.

14 MS. LANGAN: Kathleen Langan, Program
15 Director of AECOM.

16 MS. CARPENTER: Ashley Carpenter with Atkins.

17 MR. MAYERSOHN: Okay.

18 MR. JABOUIN: Thank you committee. I would
19 like to introduce the report to the group. So
20 RSM has been doing the SMART Bond audits of the
21 program manager and the owner representatives
22 since 2019 for me. It's under a plan that I've
23 coordinated with RSM where certain areas are
24 reviewed. It's based on the request of proposal,
25 district policies, procedures, risk factors.

<p style="text-align: right;">Page 105</p> <p>1 So for this report it was important that RSM 2 review the transition from CBRE to AECOM and get 3 an understanding of AECOM's approach as well as 4 for AECOM to understand the responsibilities of 5 RSM. I think that that process has gone very 6 well, from my observations of the meetings, that 7 AECOM has been doing a very good job and I do see 8 a lift in the program.</p> <p>9 This report has one observation on page 4. 10 This is regarding the staffing plan for AECOM. 11 They have indicated, Ms. Langan has indicated 12 that she would complete that by February 1st. So 13 when I present this to the board on February 14 17th, pending the committee's transmission, this 15 is an item that would be closed.</p> <p>16 RSM also followed up on the findings from the 17 previous audits. There were seven such findings. 18 And six of those findings are closed. And the 19 one that is open is really, we have not had a 20 change order that had the changes that would 21 cascade through the reports. So it's one where, 22 you know, district management did a very good job 23 of closing them. So six of the seven are closed 24 and this last one is partially closed because 25 there hasn't been an opportunity to close it.</p>	<p style="text-align: right;">Page 107</p> <p>1 the eBuilder data, that the PM, the project 2 manager assignment had not fully been finalized. 3 Although a staffing plan was in place, the 4 project manager assignment to specific projects 5 had not been finalized.</p> <p>6 And, again, in the data there we can see that 7 it's supported with -- we've shown an excerpt of 8 some additional data that we have on page 23 but 9 table 1 and table 2 just really show the 10 assignments, that certain project managers had 11 more projects assigned than we would have 12 expected based on some of our initial 13 conversations with the program managers and -- as 14 well as the change in the program manager -- or 15 the project manager assignments among projects.</p> <p>16 So, again, really understanding the 17 district's desire to quickly mobilize and -- and 18 mobilize AECOM without any -- without delay, with 19 as little delay as possible, that was what we 20 have presented in the finding here today.</p> <p>21 In management's response on the bottom of 22 page 5 they've indicate that this was in, you 23 know, response to the re-set schedule that was 24 presented and some of the changes that they're 25 making with their plans to move forward with the</p>
<p style="text-align: right;">Page 106</p> <p>1 So here in the room is executive director 2 Frank Girardi, AECOM owner representative, Ms. 3 Langan and the program manager, Ashley Carpenter. 4 But Matt Blondell is here from RSM. I'll be 5 speaking to him later about that motion, but if 6 he can go through the report and entertain any 7 questions from the committee? And subsequent to 8 that I would need an approval for transmission.</p> <p>9 MR. BLONDELL: Yes, sir. Thank you.</p> <p>10 So in the interest of time I think we can 11 start with page 4. Mr. Jabouin gave a nice 12 background about how, in addition to our standard 13 testing of invoices and some other standard items 14 that were recurring and testing in the past we 15 focused this round more on the transition from 16 CBRE-Heery to AECOM.</p> <p>17 So, as Joris mentioned, on page 4 we have one 18 finding relating to the staffing plan and its 19 conformance with the RFP requirement. So 20 although we did note that a staffing plan was 21 submitted within the mobilization plan and the 22 timeframe that was spelled out by AECOM in 23 response to a particular component of the RFP, we 24 did note some discussions and through review of 25 some data in eBuilder and P6, which helps to fill</p>	<p style="text-align: right;">Page 108</p> <p>1 schedule as well as when they were asked or 2 directed to prepare analysis on how to accelerate 3 work, that those things were what was causing 4 the -- the delay in actual assignments of project 5 managers, that they're still finalizing their -- 6 their plans.</p> <p>7 And as Mr. Jabouin mentioned they have -- 8 management has indicated that the official or the 9 formal staffing plan will be in place. It is 10 fluid. We've discussed with AECOM their plans 11 for how they intend to approach their flexible 12 staffing model. And, again, their formal 13 staffing plan for at least the current period 14 will be in place February 1st. And that's 15 something we can certainly look at if transmitted 16 to the board prior to the board meeting for Mr. 17 Jabouin there.</p> <p>18 MR. MAYERSOHN: Are there any questions Dr. 19 Lynch-Walsh?</p> <p>20 DR. LYNCH-WALSH: Thank you. Okay. I mean, 21 the task force meets on February 4th and some of 22 my questions are probably more for that than 23 here.</p> <p>24 So in terms though for Matt, I found myself 25 asking, because 63 percent of the PMs, the</p>

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<p>1 project managers, had stayed the same between 2 Heery and then they moved over to AECOM. If 3 there were a table showing how many projects each 4 of them had under Heery versus AECOM so we could 5 compare? Unless the answer is the same number, 6 in which case it doesn't matter. Like if they 7 all had 10 projects under Heery, I don't know if 8 it varied. Because it varies here under total 9 projects assigned. Is the total projects 10 assigned for AECOM or Heery in this table on page 11 4?</p> <p>12 MR. BLONDELL: Those would be for the current 13 schedule.</p> <p>14 DR. LYNCH-WALSH: For AECOM?</p> <p>15 MR. BLONDELL: For AECOM; yes, ma'am.</p> <p>16 DR. LYNCH-WALSH: Okay. So they would have 17 been different under Heery.</p> <p>18 MR. BLONDELL: Yes.</p> <p>19 DR. LYNCH-WALSH: Okay.</p> <p>20 MR. BLONDELL: Some of the -- some of the 21 projects changed from older project managers to 22 new project managers. Some of the projects 23 shifted between project managers that were from 24 Heery. We can present that or provide that data.</p> <p>25 DR. LYNCH-WALSH: It would just be a nice</p>	<p>1 something that was very volatile and happening 2 during September when we were -- and October, 3 opening schools, transitioning people over and 4 that kind of thing. So it's probably a little 5 challenging to look at that.</p> <p>6 Now, what we've done is we have just recently 7 finalized the re-set schedule. And as Matt 8 indicated, and we have committed to having our 9 assignments complete by February 1. We have 10 indeed finished that exercise and I expect when I 11 return for the second quality review to be on my 12 desk and we will upload it for RSM to take a look 13 at.</p> <p>14 DR. LYNCH-WALSH: Okay. So does that mean, 15 moving on to my next thing, on page 5 it says the 16 re-set schedule was shared with SBBC on December 17 17th and that, basically, it wasn't finalized 18 then because a couple of board members asked to 19 look at whether it could be accelerated, which 20 nobody -- nobody on the Facilities Task Force 21 believed and the data suggests that it's not 22 logistically possible, but those new schedules 23 have been finalized?</p> <p>24 MS. LANGAN: We have and we will be 25 presenting -- as you know we have a workshop on</p>
Page 110	Page 112
<p>1 comparison. I thought I saw one somewhere, I 2 could've sworn, in the State of the Program back 3 in December, but I couldn't find it. There was 4 one?</p> <p>5 MS. LANGAN: Well, I think what you are 6 referring to is our analysis and the histogram of 7 the resources that Heery had in comparison to 8 their schedule. And what we found was that they 9 were running anywhere from 10 to 12 as an average 10 number of projects to the amount of project 11 managers they had. So they had approximately 24, 12 26 project managers running 10 to 12 projects. 13 So that's what we have built in that histogram 14 based on their schedule.</p> <p>15 And if I may, what I think Matt is trying to 16 and has explained, as you look at the transition 17 timeframe, this was as of September when AECOM 18 came on board, quickly identifying the staff 19 members who would be removed from the program 20 through Heery. And so some of these were very 21 fluid and not maintained, these number of 22 projects to project managers.</p> <p>23 So it's a little bit deceiving in that by the 24 time we reset the schedule and then made our 25 project assignments for the future, this was</p>	<p>1 February 9th. We are still re-baselining that 2 schedule, but we have finished all of the 3 resource planning, all of the assignments and 4 basically how the projects will be laid out.</p> <p>5 DR. LYNCH-WALSH: Okay. So we may or may not 6 have it for the task force meeting on the 4th.</p> <p>7 Let's see. Has any thought been given, now 8 that you guys are firmly in place, in terms of 9 the role of the OCP management staff and 10 leveraging the project management experience over 11 there? Because for the past couple of years 12 there has been a lot of focus on individual 13 projects but not on the program as a whole. And 14 given the focus on project managers, I don't know 15 what the construction managers do exactly, but I 16 know that above them are three -- well, I don't 17 even know --</p> <p>18 MR. MAYERSOHN: Dr. Walsh, Dr. Walsh --</p> <p>19 DR. LYNCH-WALSH: Yeah, I know, like I said, 20 some of this is for --</p> <p>21 MR. MAYERSOHN: No, I just want to interrupt 22 you because Ms. Pou is ready to leave and if she 23 leaves we can't transmit.</p> <p>24 DR. LYNCH-WALSH: We can't transmit. All 25 right.</p>

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<p>1 MR. MAYERSOHN: But we can have discussion 2 about the item, but if it's acceptable I'd like 3 to make a motion -- and I appreciate Ms. Pou, can 4 I get a motion to transmit? 5 MS. SHAW: Motion to transmit. 6 MS. FERTIG: Motion to transmit. Mary 7 Fertig. 8 MR. MAYERSOHN: Was that Rebecca or Ms. Shaw? 9 MS. SHAW: Phyllis Shaw. 10 MR. MAYERSOHN: Okay. So a motion by Ms. 11 Shaw, second, by Ms. Fertig. 12 All in favor signify by saying aye. 13 COMMITTEE MEMBERS: Aye. 14 MR. MAYERSOHN: Anybody opposed? 15 (No response.) 16 MR. MAYERSOHN: Okay. So we have a motion to 17 transmit but we're still going to continue the 18 informational discussion. So -- which will still 19 be part of our minutes? 20 MR. JABOUIN: Yeah, the minutes will 21 continue. It will reflect that the minutes, we 22 don't have quorum. 23 MR. MAYERSOHN: Right. Correct. 24 So we'll continue until 2:00 and then we can 25 figure it out --</p>	<p>1 changes, but did you guys really look at the -- 2 sort of the impact that the AP process, I know 3 you guys are looking for compliance, but are you 4 looking also in terms of whether the existing SOP 5 is efficient and effective? Because I couldn't 6 believe they still had to submit paper invoices 7 and that things are not completely electronic. 8 And that would certainly slow things down, it 9 would seem. 10 MR. BLONDELL: Sure. So part of our testing 11 is, like you mentioned, focused on compliance 12 with the contract terms in terms of what is 13 included as support for an invoice. That's 14 really where it stops for this purpose. I will 15 say that the district is not alone in paper copy 16 invoices and accounts payable transactions. Many 17 school districts still have older processes for 18 -- 19 DR. LYNCH-WALSH: We're the nation's sixth 20 largest school district. We should be leading 21 the way. But, yeah, I get your point, we're not 22 alone in still being in 1995. I think the 23 example I used is I used to run an accounts 24 payable process and there was a lot of paper, but 25 it's 2021 now. So that's just something that</p>
Page 114	Page 116
<p>1 MR. JABOUIN: 1:58, please. I have to be 2 somewhere at 2, so 1:58, please. 3 MR. MAYERSOHN: 1:58. Okay. Go ahead. 4 DR. LYNCH-WALSH: All right. So stick a pin 5 in that question because that will probably be 6 more of a Facilities Task Force Meeting question. 7 Sometimes I forget what meeting I'm in, to be 8 honest with you. 9 MS. LANGAN: All right. 10 DR. LYNCH-WALSH: Okay. So AP process. So 11 as a result of looking, you know, sort of the 12 PM-OR evaluation tool, this was a prior 13 observation on page 9, there were -- you know, I 14 think it actually starts prior to that, page 8. 15 But the issues with, you know, vendors getting 16 paid on time and that whole process. So we've 17 since learned that there's something like an 18 18-page SOP associated with the AP process. 19 And just for the rest of the group, because 20 we kept hearing about pay us, pay-apps, pay-apps, 21 pay-apps, but in terms of how RSM is looking at 22 it, I can tell you from our subcommittee meeting 23 the task force had that this accounts payable 24 sounds like it's still stuck in the '90s. And I 25 know that their addressing policy and procedure</p>	<p>1 would seem to impact the district's ability to 2 get people paid in the program and the whole 3 process. 4 My other last thing on here just so we move 5 this along, on page 19, we had initially -- it 6 has to do with the subconsultant fees and billing 7 support and communications. The Facilities Task 8 Force passed a motion to have all subconsultants 9 looked at and somehow this got turned into just 10 the communications subconsultants. So our 11 follow-up question, mine would be about why, I 12 say BACH Real Estate, which that one leaves me 13 scratching my head probably more than any other 14 because we've always been able to see what Garth 15 Solutions work product was. You can see signs of 16 it everywhere. But I'm not quite clear on what 17 BACH Real Estate does and what they're billing 18 for. 19 So I can appreciate that people have 20 started -- well, again, I had to remind myself 21 that this observation and the responses just have 22 to do with Garth and not with the other 23 subconsultants, and I'm not sure how it got from 24 we wanted all of them looked at to just Garth. 25 MR. BLONDELL: So for purposes of this</p>

<p style="text-align: right;">Page 117</p> <p>1 observation we did at the time when we completed 2 that audit do an analysis of several of the 3 subconsultants and this was the one that had an 4 exception that rose to reportable. I don't 5 specifically recall if BACH was included in the 6 sample that we did.</p> <p>7 MR. JABOUIN: If I could comment on that. 8 What happened, Dr. Lynch-Walsh, was the motion 9 that was passed was one that we responded to and 10 what we were going to do. And so the approach 11 was different than what the motion was. So the 12 response was different than what the motion asked 13 for.</p> <p>14 Ultimately, RSM did look at all of the 15 subconsultants. So they did comply with your 16 request in the end. So we closed that issue out. 17 Dr. Nesmith contacted me on that and I responded 18 to him on the RSM audit where all of those were 19 looked at.</p> <p>20 DR. LYNCH-WALSH: Okay. Well, if we need to 21 do another motion and syphon it through the 22 channels, we will.</p> <p>23 MR. JABOUIN: The district will evaluate the 24 motion and act accordingly. You could do that 25 and we will also act accordingly.</p>	<p style="text-align: right;">Page 119</p> <p>1 We did get word that the audit general will 2 be coming in in late March or early April from 3 what they told me. So we're preparing for that 4 audit. They've already been in contact with us. 5 They will look at the financial and operational. 6 The last time they had eight findings and I'm not 7 sure if their scope is going to change. I 8 anticipate that it will, based on some of the 9 questions that they have regarding security and 10 certain types of things that I don't see in the 11 historical audits. And so I anticipate that 12 those will be the primary things that are on the 13 plate for us as well as meetings that we're 14 spending with OSPA and IT and one other 15 department, oh, accounting, regarding the student 16 computers and the controls that need to happen. 17 Those are pretty lengthy because you have had a 18 good volume of assets move around. The control 19 that they have as far as checking to make sure 20 that every student has done a property pass, I 21 think that that's there, so I think that we have 22 all of our assets. The only question is where 23 are they within our system, or materially all of 24 our assets, because you can't really know 25 everything. So that's also a very big portion of</p>
<p style="text-align: right;">Page 118</p> <p>1 (Brief interruption.) 2 MR. MAYERSOHN: Are you done? 3 DR. LYNCH-WALSH: Yeah, because I'll take up 4 the rest of my questions and hopefully I have 5 people there to answer. You guys are planning -- 6 you're coming to the task force meeting, 7 Kathleen?</p> <p>8 MS. LANGAN: Yes, the task force, not the 9 subcommittee, but the task force; yes, ma'am.</p> <p>10 DR. LYNCH-WALSH: Okay. Thank you. So I'll 11 wait for that.</p> <p>12 MR. MAYERSOHN: Mr. Jabouin, do you have a 13 report or do you want to --</p> <p>14 MR. JABOUIN: I can quickly in 60 seconds or 15 so. So it is a very short period of time before 16 the next Audit Committee Meeting on March 11th. 17 So we do get the package out a week before that. 18 So if you think, today being January 28th, it's a 19 very short period of time. The priorities that I 20 have between then and now is to file the reports 21 that were submitted for transmittal on Agenda 22 Items 8 and 9. And those are very important to 23 the district, that they be filed timely because 24 there are grants and a lot of funding is based on 25 that. So that will be my first priority.</p>	<p style="text-align: right;">Page 120</p> <p>1 what I anticipate will take up my time over the 2 next month until we meet again on March 11th. I 3 will also talk to RSM on the motion as well.</p> <p>4 Oh, and I will see if we can get in front of 5 the diversity committee, too. Thank you.</p> <p>6 MR. MAYERSOHN: So I just have a quick 7 question. On the property passes for the laptops 8 that every student has, is that part of the 9 schools when they do their property inventory 10 audits?</p> <p>11 MR. JABOUIN: Oh, yes, we do.</p> <p>12 MR. MAYERSOHN: Is that something that they 13 should be doing semiannually?</p> <p>14 MR. JABOUIN: Okay. So you had the period 15 before the pandemic --</p> <p>16 MR. MAYERSOHN: Right.</p> <p>17 MR. JABOUIN: -- where we do take a look at 18 the property. Ms. Arcese is here. And then you 19 have now where the semiannual inventory needed to 20 be postponed because the schools weren't open and 21 a lot of different things. So the semiannual 22 inventory is restarting right now. And the 23 property passes is something that we do. Mostly 24 it had been focused on employees who take things 25 home because the percentage of students that did</p>

<p style="text-align: right;">Page 121</p> <p>1 that was very low. But now there are property 2 pass requirements when a student takes a laptop 3 or a device home as well. 4 MS. ARCESE: That's correct. 5 MR. MAYERSOHN: So how do you -- I've got a 6 property pass but I don't have my laptop because 7 I haven't brought it back in to have it 8 recertified. The actual pass is one thing, but 9 connecting to that the equipment is actually 10 where it's supposed to be, how do you determine 11 that? 12 MS. ARCESE: So currently -- can you hear me? 13 Currently right now the district is going through 14 that exercise right now as we speak. And we know 15 who has the computers. We know what schools they 16 attend, because they did -- so the IT department 17 has created a database that will track exactly 18 what computers were distributed to what students. 19 That's linked to the information in TERMS. And 20 so even if a student transfers from one school to 21 the next, we know that that computer has now 22 moved from one school to the next. So that way 23 it wasn't the burden on the parent to have to 24 turn one in and re-sign one back out. So that 25 process is documented very well.</p>	<p style="text-align: right;">Page 123</p> <p>1 is so monotonous and manual and it's labor 2 intensive, it has been pushed back until, I 3 believe the due date is January 29th. And so a 4 lot of schools are still working at it. 5 MR. MAYERSOHN: So that -- that audit will 6 come before us when? I mean, obviously, you're 7 not doing every school in it but -- 8 MR. JABOUIN: So here's the thing. So I 9 don't know exactly when the audit will come in 10 front of you, because ultimately we have to get 11 our arms around the entire situation. 12 MR. MAYERSOHN: Right. 13 MR. JABOUIN: And we have to understand 14 different pieces of it. Right now there are some 15 things for the district to consider. Because of 16 the laptops, you have some that are over a 17 thousand dollars and that's what state statute is 18 over. Now, there are also assets that are below 19 that that are SMART assets and we track those. 20 So those are things that we need to look for. 21 Then there is also assets that are leased. 22 Computers are leased, too. So you know, those -- 23 all those different aspects have an interest, so 24 MSL is going to want to know about the leased 25 assets because that has an accounting impact, the</p>
<p style="text-align: right;">Page 122</p> <p>1 The schools are going through that exercise 2 right now and so they're able to see when a 3 computer has been turned in, what school it was 4 turned into, because we know exactly what 5 employee signed it in and which employee signed 6 it out. And so all of that is being tracked 7 currently right now. 8 MR. MAYERSOHN: Okay. Because I just have a 9 feeling that that's going to be a monster. 10 MS. ARCESE: It is. It is a monster. It is 11 because a lot of it is, you know, we don't have 12 an automated system, however, how we are tracking 13 it is -- I think the questions that principals 14 have currently are good questions and the IT 15 department as well as my -- you know, the audit 16 department, we're assisting them through that 17 process to make sure they know who to contact and 18 what to do and what to say and how they can find 19 those computers. There is communication from 20 principal to principal to make sure that those 21 items, if they were turned in and not assigned to 22 another student, are physically at those schools. 23 So, like I said, Mr. Jabouin has already 24 mentioned that the process, originally the due 25 date was December, but knowing that this process</p>	<p style="text-align: right;">Page 124</p> <p>1 state has and all that. So trying to get our 2 arms around that and understanding that, so, to 3 me, we have some meetings, so IT needs to capture 4 the universe of not just the things that are 5 moved over to the students, because employees are 6 taking things home as well. So it's not an easy 7 project and it's important that we're smart. And 8 also it's important that we're sensitive to the 9 issues that are going on with working remotely 10 and causing somebody to come in just to bring in 11 the laptop. And if we're able to identify 12 electronically, in some cases you can, the person 13 doesn't have to bring the laptop in if they log 14 in, so we're exploring all that. And it's 15 difficult to make a time estimate on that because 16 it's huge. 17 So we're constantly having meetings on that. 18 That's one of my top five time-absorbing 19 projects. 20 MR. MAYERSOHN: Okay. Can -- and just for my 21 reference, I don't know how about everybody else 22 feels, but just to get an update on that on the 23 March meeting just to say here's where we are? 24 MR. JABOUIN: Sure. I can let you know how 25 we're doing. There are a variety of different</p>

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1 meetings. Between now and then we have other
2 meetings, so, yeah, I can let you know how that
3 is going as part of my report.

4 MR. MAYERSOHN: Because, like I said, that's
5 a monster of a task to take and there are various
6 factors and obviously different scenarios. But
7 it's definitely something that, like I said, I
8 don't know what the future is going to be
9 regarding technology, but it's definitely
10 something where, you know, I mean, the district
11 may decide that everybody has a laptop even if
12 they're going back to class, this is what they're
13 using, so that becomes a tracking component. So
14 I appreciate the task that you're taking because,
15 as I said, it's enormous.

16 MS. ARCESE: It's not easy.

17 MR. MAYERSOHN: And you need more staff to do
18 that. Just my comment.

19 MR. JABOUIN: I think it's time to finish the
20 meeting, Mr. Chair.

21 MR. MAYERSOHN: All right. Is there any
22 other discussion from any of the audit committee
23 members?

24 MR. GAUCI: I just have a question for Mr.
25 Jabouin.

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1 disadvantages.

2 MR. MAYERSOHN: I know. I appreciate
3 everybody's time. I thank you for all making
4 your way here. And with that, our informal part
5 of our meeting is, I guess, adjourned.

6 Thank you, Mr. Barnes. It's always a
7 pleasure to see you.

8 (Meeting was concluded at 2:03 p.m.)
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1 The auditor general, how often do they come?

2 MR. JABOUIN: So they come every three years.

3 MR. GAUCI: Is that required or is that a
4 random thing?

5 MR. JABOUIN: That's the maximum. So they
6 don't go to all districts though. They only go
7 to large districts. There's a threshold; I don't
8 recall right now.

9 MR. GAUCI: Okay. So the last time they came
10 was three years ago?

11 MR. JABOUIN: Yeah, they came here three
12 years ago for fiscal year 2018 and now in 2021.

13 MR. GAUCI: And you don't have the required
14 programs yet; you suspect it's a little bit
15 different?

16 MR. JABOUIN: Yeah, based on the questions
17 that they're asking versus what was part of their
18 scope before. Which is what they should be
19 doing. I do as well.

20 MR. GAUCI: That should be interesting.

21 MR. MAYERSOHN: Anybody else?

22 DR. LYNCH-WALSH: HCT is put off until March?

23 MR. MAYERSOHN: HCT is put off until March.

24 MR. JABOUIN: March 11th.

25 DR. LYNCH-WALSH: It has its advantages and

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REPORTER'S CERTIFICATE

2 STATE OF FLORIDA

3 COUNTY OF BROWARD

4 I, Timothy R. Bass, Court Reporter and Notary
5 Public in and for the State of Florida at Large,
6 hereby certify that I was authorized to and did
7 stenographically report the foregoing proceedings, and
8 that the transcript is a true and complete record of
9 my stenographic notes thereof.

10 I FURTHER CERTIFY that I am neither an
11 attorney, nor counsel for the parties to this cause,
12 nor a relative or employee of any attorney or party
13 connected with this litigation, nor am I financially
14 interested in the outcome of this action.

15 Dated this 4th day of February, 2021, Fort
16 Lauderdale, Broward County, Florida.

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TIMOTHY R. BASS
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