

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 17TH, 2021

10:32 A.M. - 1:38 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ROBERT MAYERSOHN, CHAIR
MR. ANDREW MEDVIN, VICE CHAIR

3 MR. MOSES BARNES
MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
MS. HAGEN DISCH

5 MS. MARY FERTIG
DR. NATHALIE LYNCH-WALSH

6 MR. ADAM SABIN
MS. PHYLLIS SHAW
7 MS. STEPHANIE SHIMM

8 OFFICE OF THE CHIEF AUDITOR STAFF:

9 MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Manager, Property and Inventory Audits
10 MS. ANN CONWAY, Manager, Internal Funds Audits
MS. JENNIFER HARPALANI, Manager, IT Audits
11 MR. ERIC SEIFER, Auditor III
MS. RAYSA LUGO, Auditor III
12 MS. MICHELE MARQUARDT, Executive Secretary
MS. WANDA RADCLIFF, Clerk Spec B

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14 DISTRICT STAFF:

15 MS. JUDITH MARTE, Chief Financial Officer, Office of
the Chief Financial Officer
16 DR. VALERIE WANZA, Chief School Performance &
Accountability Officer, Office of School
17 Performance & Accountability
DR. JERMAIN FLEMING, Acting Chief Strategy &
18 Operations Officer, Office of the Chief Strategy
Operations Officer
19 MR. FRANK GIRARDI, Executive Director, Office of Chief
Facilities & Construction Management
20 MS. SHELLEY MELONI, Director, Pre-Construction
MR. MAXIMO ROSARIO, Director, Network Integration
21 MR. RONALD MORGAN, Assistant Chief Building
Official-Inspections
22 MS. KAY BLAKE, Director, Student Transportation and
Fleet
23 MR. ROLANDO ALVAREZ, Executive Director,
Transportation and Fleet
24 MS. MARY COKER, Director, Procurement & Warehousing
Services

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1 INVITED GUESTS:

2 MR. MICHAEL GAUCI

MS. CONNIE POU

3 MR. DAVID LUKER, Director, RSM

MR. MATTHEW BLONDELL, RSM CPA, Business Risk
4 Consulting, RSM

MR. CHRIS GUMS, Risk Advisory Services, RSM

5 MS. ASHLEY CARPENTER, Atkins

MS. KATHLEEN LANGAN, AECOM

6 MS. TAMMY WHIPPIE, PMOR

MR. RODERICK HARVEY, CPA, HCT

7 DR. FRED HICKS, IT Consultant for HCT

MR. TIMOTHY BASS, Court Reporter, Bass Reporting

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1 Thereupon, the following proceedings were had:

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3 MR. MAYERSOHN: Good morning. This is the
4 Thursday, June 17th, Audit Committee Meeting.

5 If we can all rise for the Pledge of
6 Allegiance?

7 (Whereupon, the Pledge of Allegiance was
8 recited.)

9 MR. MAYERSOHN: Roll call?

10 MR. JABOUIN: Mr. Moses Barnes?

11 MR. BARNES: Here.

12 MR. JABOUIN: Ms. Rebecca Dahl?

13 MS. DAHL: Here.

14 MR. JABOUIN: Mr. Anthony De Meo?

15 MR. DE MEO: Here.

16 MR. JABOUIN: Ms. Hagen Disch?

17 MS. DISCH: Here.

18 MR. JABOUIN: Ms. Mary Fertig?

19 (No response.)

20 MR. JABOUIN: Mr. Adam Sabin?

21 MR. SABIN: Here.

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

23 MS. SHAW: She's here. She stepped out.

24 MR. JABOUIN: Mr. Robert Mayersohn?

25 MR. MAYERSOHN: Here.

1 MR. JABOUIN: Mr. Andrew Medvin?

2 MR. MEDVIN: Here.

3 MR. JABOUIN: Ms. Phyllis Shaw?

4 MS. SHAW: Here.

5 MR. JABOUIN: Ms. Stephanie Shimm?

6 MS. SHIMM: Here.

7 MR. JABOUIN: Can we please also acknowledge
8 others in the room?

9 I'm Joris Jabouin, the Chief Auditor.

10 MRS. MARTE: Judith Marte, Chief Financial
11 Officer.

12 COURT REPORTER: Tim Bass, Court Reporter.

13 MR. JABOUIN: I forgot to announce -- did I
14 announce Sabin?

15 MR. SABIN: Yes.

16 MS. MARQUARDT: Michelle Marquardt, Office of
17 the Chief Auditor.

18 MS. ARCESE: Ali Arcese, Office of the Chief
19 Auditor.

20 MS. CONWAY: Ann Conway, Office of the Chief
21 Auditor.

22 MR. GAUCI: Michael Gauci.

23 MS. POU: Connie Pou.

24 MS. SHIMM: Stephanie Shimm.

25 MR. MAYERSOHN: We already got you.

1 All right. Can I get a motion to approve
2 the -- or actually approval -- are there any
3 changes to the agenda? Approval of the -- it
4 says approval of the agenda. This is not the
5 minutes; correct?

6 MR. JABOUIN: No, it's not the minutes.

7 MS. SHAW: Motion to approve, Phyllis.

8 MR. MAYERSOHN: Phyllis Shaw. Do I have a
9 second?

10 MS. DAHL: Rebecca Dahl, second.

11 MR. MAYERSOHN: All those -- is there any
12 discussion?

13 (No response.)

14 MR. MAYERSOHN: Seeing none, all those in
15 favor signify by saying, aye.

16 COMMITTEE MEMBERS: Aye.

17 MR. MAYERSOHN: Any opposed?

18 (No response.)

19 MR. MAYERSOHN: Okay. The agenda is
20 approved. Just a note, it says May 6th, it
21 should say June 17th.

22 MR. JABOUIN: Yes, thank you very much.

23 MR. MAYERSOHN: So it's just a little typo.

24 Chief Auditor Administrative Matters.

25 MR. JABOUIN: Thank you. Good morning, Mr.

1 Mayersohn, Mr. Medvin, members of the committee,
2 distinguished guests.

3 I'm Joris Jabouin, the Chief Auditor. Thank
4 you. The district thanks you for your attendance
5 at today's meeting, being here in person. I'm
6 grateful for the committee, that we're able to
7 meet and conduct business.

8 With respect to the meeting, thank you for
9 coming in at 10:30 instead of 11. We do have a
10 long agenda where many people are expected to
11 attend portions of the meeting and we provided
12 them a timeframe so that they can manage
13 themselves.

14 We are still observing COVID procedures. The
15 room was demisted last night as it is every
16 Wednesday night. The spaces that you're sitting
17 in were wiped down. We do require the use of
18 masks all the time and we'll be wiping the guest
19 areas as they come in.

20 I will pause for Dr. Lynch-Walsh to introduce
21 herself.

22 DR. LYNCH-WALSH: Dr. Lynch-Walsh.

23 MR. JABOUIN: So we do thank the committee
24 for coming in early at 10:30. We do kindly
25 request that you attend the next meeting on

1 August 12th, also at 10:30 for the members that
2 are participating in the nominating committee.
3 The regular committee will meet at 10:45, but, of
4 course, both meetings are open to the public, but
5 the start of business will be at those particular
6 times. The reason why we're asking for a 10:30
7 start for the next meeting is because there are a
8 lot of items that I am working on that I may need
9 to put on the agenda, but it's just very
10 challenging to estimate them. Given the
11 difficulty it is to anticipate the times I would
12 like to ask the committee to come in earlier at
13 the next meeting. With respect to the
14 timeframes, they are only as a guide, but we have
15 given them to district staff that will come in
16 and out at the times that we have listed. We
17 value the committee's time and we are very
18 respectful for it. I am very grateful for your
19 assistance throughout the three years that I've
20 been here.

21 Our court reporter is here, Mr. Tim Bass. To
22 make it easier for him, if you could please
23 announce your name and your position before you
24 speak to make it easier for him.

25 Also BECON has asked that I ask you to please

1 turn on your microphone and speak into the
2 microphone, particularly since we're all wearing
3 masks, so that way your voice can be picked up.

4 With respect to the Memorandum of Voting
5 Conflict for Community, Municipal and Other Local
6 Public Offices, we do have those forms if they're
7 needed during the voting process. We have
8 received all of the acknowledgment forms from the
9 audit committee members except for one and we're
10 going to go ahead and print that out and give it
11 to that one person and collect it. So we have
12 been in full compliance with the training and
13 with the forms.

14 And, finally, as I close out my introductory
15 piece I would like to thank the person on my
16 right, our Chief Financial Officer, Ms. Judith
17 Marte. This is her last audit committee meeting
18 with the district. Ms. Marte has been a source
19 of knowledge for the district. Her decades of
20 experience has been extremely valuable to the
21 district, her colleagues and me, personally. She
22 has worked with me on so many initiatives and was
23 critical to my transition into the district. I
24 was lucky to have met her and you will not be
25 able to shake me off, Ms. Marte, as you and I

1 will maintain contact into the future. She's a
2 champion of finance and respected throughout the
3 industry. Thank you very much, Ms. Marte.

4 Mr. Chair?

5 MRS. MARTE: May I?

6 MR. MAYERSOHN: Yes, you may. You may be
7 recognized.

8 MRS. MARTE: Can I be recognized, sir?

9 MR. MAYERSOHN: Yes.

10 MRS. MARTE: So I want to thank Mr. Jabouin
11 for the very kind words and I have no intention,
12 sir, as you put it, of shaking you off. Aside
13 from a respected colleague I consider you a
14 friend. You started with the district about a
15 year after I did and we have done some good work
16 together and hopefully we can continue to do
17 that.

18 And to the audit committee, keep doing the
19 good work. I mean, it's important. I have a
20 great deal of respect and thank you all for your
21 service and contribution of your time. I know
22 how much time it takes to go through all these
23 documents. And I completed four years with the
24 district last year -- not last year, last week.
25 We've made significant strides in transparency

1 around the budget, around the budget book, around
2 the public facing documents provided to the
3 budget.

4 Quite frankly, and I think I've said this to
5 this group before, I had very little work to do
6 on the CAFR. Erum Motiwala is a rock star and
7 you are very lucky to call her your fiscal
8 financial reporting leader. She is amazing. We
9 have currently on staff seven CPAs, which is a
10 lot for a school district. Ms. Pou, who worked
11 in Miami-Dade with me for two decades, will tell
12 you that Miami-Dade does not have that many. So
13 finances here are in good hands. They're a very,
14 very good team that works very, very hard.

15 And I will celebrate my 63rd birthday next
16 month. And it was -- an opportunity was afforded
17 me to, quite frankly, take on a lot less stress.
18 I've led two of the largest school districts in
19 the nation for a very long time and it was time
20 to think about me.

21 So I will be moving to Florida Virtual School
22 as their chief financial officer, a little bit of
23 a new venture for me. I'm going to be working
24 100 percent remote. Me and the dog will be home
25 all day. It's going to be different. It's going

1 to be different. But from the bottom of my
2 heart, thank you all very, very much. And to
3 you, Connie.

4 MR. MAYERSOHN: Does anybody want to add
5 anything to that? No?

6 Ms. Fertig?

7 MS. FERTIG: Just thank you and we've
8 appreciated your input in our meetings and you've
9 always made it a point to come and be here and to
10 give us the pros and cons. And thank you and I
11 wish you luck wherever you may land, which sounds
12 like it'll be in virtual space, so thank you.

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

14 MR. MAYERSOHN: Ms. Shaw?

15 MS. SHAW: It has been an absolute pleasure
16 meeting you and working alongside with you the
17 last four years and I wish you a lot of luck in
18 all your endeavors. And thank you for all of the
19 strides you have made and I know you are leaving
20 it in great hands.

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

22 MR. MAYERSOHN: And I will ditto those same
23 comments. And just to let you know, you are
24 welcome to attend an audit committee any time you
25 want.

1 MRS. MARTE: This is my last audit committee
2 actually ever in my career.

3 MS. POU: Don't say that.

4 MR. MAYERSOHN: That's what Ms. Pou said and
5 she's back.

6 Moving on to our next item, Acknowledgements.
7 I can do it; right?

8 MR. JABOUIN: Sure.

9 MR. MAYERSOHN: There -- this is -- I mean,
10 as Chair, I guess I took the personal privilege
11 and I spoke to Mr. Jabouin. Being a volunteer
12 and being on this committee is a task that you've
13 got to be committed to. There's got to be
14 dedication. And it certainly takes a lot of your
15 time, as Ms. Marte said, reading through all
16 these documents.

17 There are two members that we have that have,
18 I'll say, stepped aside, and I just wanted to
19 acknowledge their service to this committee,
20 their service to this school district, and I
21 thought it was important for us to do it here
22 publicly, to acknowledge them as opposed to just
23 sending a certificate in the mail.

24 So I want to thank Ms. Pou and Mr. Gauci. We
25 don't have to social distance. Although, I have

1 to -- and this is a Certificate of Appreciation
2 awarded to Connie Pou in recognition of your
3 volunteer service to the School Board of Broward
4 County, Florida Audit Committee Meeting November
5 2009 through May 2021.

6 MS. POU: May I say something?

7 MR. MAYERSOHN: That's for you and these are
8 for you.

9 MS. POU: Thank you.

10 MR. MAYERSOHN: Yes, you can, but you've got
11 to speak into the microphone.

12 MS. POU: I'll go back to my chair.

13 MR. MAYERSOHN: And before you do let me do
14 Mr. Gauci. Again, Certificate of Appreciation
15 awarded to Michael Gauci, CPA in recognition of
16 your volunteer service to the School Board of
17 Broward County, Florida Audit Committee February
18 2020 to April 2021.

19 Now, you can make your comments, Ms. Pou.

20 MS. POU: Okay. I just want to thank you.
21 Thank you for your kind words. It has really
22 been a pleasure and a privilege to sit, to work
23 with you guys. You're a group of individuals
24 that are committed, committed to help and enhance
25 the business processes of the school board. That

1 is a contribution that is invaluable to the
2 community and to the children of Broward County.
3 So, thank you, and keep up the good work.

4 MR. MAYERSOHN: Thank you. Does anybody want
5 to add anything.

6 MR. JABOUIN: Yes, please. I do want to
7 thank you, Ms. Pou. You were very good to look
8 through our internal funds reports when you came
9 on board on the committee and you provided me
10 with some advice based on what you saw at
11 Miami-Dade. I am very grateful for that. You've
12 had comments that were very worthy during the
13 various meetings. Your comments regarding the
14 working with RSM on the diversity statistics.
15 You've had comments on the CAFR, comments on our
16 engagement with HCT. All those which were very
17 valuable to me. So thank you very much for your
18 contributions as well.

19 MRS. MARTE: What comments did she have on
20 the CAFR? She's the one that told me how good it
21 was.

22 MS. POU: Only good comments.

23 MR. JABOUIN: All positive comments, Ms.
24 Marte.

25 MRS. MARTE: Thank you.

1 MR. MAYERSOHN: Anybody else? Mr. Gauci, did
2 you want to say anything?

3 MR. GAUCI: Oh, yeah, I just want to thank
4 everyone for all the work they've done. I have a
5 vested interest just living in the community and
6 having children going through the schools,
7 Broward County Public Schools. It's very
8 important to me that it's a strong school board
9 and it's a strong school district. So I thank
10 you for supporting all of that.

11 MR. MAYERSOHN: Thank you. Anybody else?

12 MR. JABOUIN: Yes. And thank you, Mr. Gauci.
13 I recall when I presented my plan last September
14 you had some very good comments as far as
15 identifying which of the project were statutory
16 required, so I -- and the new plan will have
17 that. And you've also had comments when MSL
18 reviewed the annual financial reports, all of
19 which were valuable, so thank you very much.

20 MR. GAUCI: It's my pleasure.

21 MR. MAYERSOHN: And just to reiterate, you
22 know, speaking on behalf, I guess, of all of us
23 here, we're just thankful for your service. You
24 know, we understand, I'll call it sometimes life
25 gets in the way and you've got to make choices,

1 we're all volunteers, but we appreciate you being
2 part of this committee.

3 And, again, the same think that I said to
4 Mrs. Marte, you're welcome to come back any time
5 you want.

6 MR. GAUCI: Thank you.

7 MR. MAYERSOHN: You guys can stay or -- it's
8 up to you.

9 Moving on to Introductions. Welcome to Mr.
10 Sabin. You've got the floor.

11 MR. SABIN: Okay. Thank you very much, Mr.
12 Chair.

13 Hi, everyone. My name is Adam Sabin. This
14 is obviously my first meeting. So I'm thrilled
15 to be here and thrilled to meet you all over
16 time.

17 So just a little bit of background about
18 myself. I'm a CPA since 2010 and I am a product
19 of public schools. I've been -- I have gone to
20 public schools my whole life, originally in
21 Chicago and then I moved to South Florida when I
22 was 12 years old in 1998 and went to high school
23 in Palm Beach County and then went to -- after
24 high school went to the University of Central
25 Florida and then came back down to South Florida

1 for my master's at Florida Atlantic University.
2 And now I've been living in Broward County since
3 2014. And the reason I wanted to join is because
4 this community means a lot to me.

5 I currently serve on the City of Fort
6 Lauderdale's Budget Advisory Board and I was
7 approached to try to help out the school district
8 and to sit on this board which I'm really
9 thrilled to do so.

10 So just a little bit about me, I currently
11 work also in Broward County at Citrix Systems,
12 which is a software company, and I am in charge
13 of all the organization's income tax compliance
14 for federal and state matters.

15 So, again, I'm thrilled to be here and
16 looking forward to getting started.

17 Thank you so much.

18 MR. MAYERSOHN: Thank you. Next item.
19 Public Comments. Do we have any members of the
20 public?

21 MR. JABOUIN: Mr. Mayersohn, I just checked
22 and there are no members here and there are no
23 public comments.

24 And if I may, Ms. Fertig, I didn't get a
25 chance to introduce you. Obviously, you spoke

1 earlier. I just want to acknowledge your
2 presence formally.

3 MS. FERTIG: I'll be sure to speak again.

4 MR. MAYERSOHN: Audit Committee Chair
5 Comments.

6 I just have actually two comments. One, I
7 believe that the director's position was approved
8 by the school board, so --

9 MR. JABOUIN: Yes, I can talk about that
10 either a little bit now or a little bit later.

11 MR. MAYERSOHN: Later is fine.

12 So we know that was -- that was approved.
13 That was something that we had in our audit plan
14 and it's moving -- moving forward.

15 The other item that I want to address, and,
16 hopefully, I can get support and maybe we can get
17 a motion on is, when you take a look at the
18 district's organizational chart, the chief
19 auditor is hired and reports to the
20 superintendent. There have been some previous
21 concerns about that with a new superintendent
22 coming in and changes being made. I think the
23 timing, especially as an audit committee, for us,
24 is to voice our opinion. And, again, my opinion
25 would be that the chief auditor should report and

1 be hired by the school board not necessarily by
2 the superintendent to remain independent. I
3 bring it up for discussion and, hopefully --

4 Yes, Ms. Fertig.

5 MS. FERTIG: I would just like to put that
6 motion on the floor.

7 MS. SHAW: Second, Ms. Phyllis Shaw.

8 MR. MAYERSOHN: Okay. So is there any
9 discussion on that motion?

10 Yes, Ms. Fertig.

11 MS. FERTIG: Since at least 1998 there have
12 been calls from this community for an independent
13 auditor or inspector general because of the very
14 fact of the structure of the chief auditor's
15 office reporting to the superintendent rather
16 than reporting to the school board directly. I
17 believe the community has spoken again and again
18 on this. I think that autonomy -- I think -- I
19 think what this department does, and I used to
20 say to Pat Reilly, this is the finest running
21 department in the entire school board, it's just
22 phenomenal -- sorry, Ms. Marte, I'm sure yours
23 is, too, but they're exceptional. I think they
24 deserve that autonomy and I think when it comes
25 to some very difficult audits like we've seen

1 over the years that it's really critically
2 important for them to be able to speak completely
3 as bluntly as they need to the school board about
4 what they see.

5 So thank you for bringing this up and I hope
6 we will support it and support the policy change.

7 MR. MAYERSOHN: Is there any more discussion
8 on the item?

9 My only question is, from a procedural
10 standpoint, how does this motion get forwarded to
11 the board?

12 MR. JABOUIN: So I just wanted to mention,
13 the structure as it is now where the audit
14 function reports to the superintendent has been
15 discussed several times as Ms. Fertig indicates.
16 The board has asked the legal department to get
17 an opinion from the Attorney General. They have
18 concluded that the setup is correct within state
19 statutes.

20 I, myself, when this item has come up at the
21 board level, have commented there and it is a
22 board matter.

23 So, Mr. Mayersohn, I'm thinking that you --
24 with respect to this motion you'd want to have a
25 conversation with the chair on that front.

1 Because the organizational chart was recently
2 approved at the May 18th school board meeting and
3 there was a board member that opined -- Ms.
4 Alhadeff opined, similar to what you did, and
5 that would be the process that you'd go through,
6 is talk to the chair about it.

7 MR. MAYERSOHN: Right. Well, like I said,
8 whether or not it's legally sufficient is not my
9 concern. And I don't think it's this committee's
10 concern as opposed to the reporting method. You
11 know, obviously, we're not challenging the legal
12 sufficiency of it. We're looking or opining that
13 this is a better method to create the
14 independence than it is necessarily the way it's
15 currently structured.

16 Ms. Fertig.

17 MS. FERTIG: And I'm leaving my motion that
18 we ask the school board to consider the change
19 rather than going to the chair of the school
20 board or an individual member. I think this is
21 of great community interest. Eventually that
22 drive for an inspector general is going to come
23 and it's a duplication of effort. So why not do
24 the right thing and just put the auditor with
25 that direct line, the way as the school board

1 attorney, the same way as the superintendent of
2 schools, so their office reports directly to the
3 school board? And I think that should be our
4 recommendation to the school board, that they
5 adopt that format. If they don't want to, they
6 don't have to. But we send many motions to them
7 that they accept and we send others that they
8 don't. I think we just recommend that structure
9 to them and let them accept it or reject it.

10 I don't know if that's -- Ms. Shaw, is that
11 what you were thinking when you seconded it? I
12 mean, I'm asking.

13 MS. SHAW: Yes, it's fine with me. May I
14 speak?

15 MR. MAYERSOHN: Yes.

16 MS. SHAW: I agree. I think it's important
17 that they are -- I understand about the Florida
18 statutes, we all can read that, but I think in
19 terms of the dynamic of how the office operates
20 and even going through what's happening right
21 now, it is -- and this office is critically
22 important to have a level of independence here.
23 And so for that reason, and I don't want to just
24 leave it up to chance, that they -- I think maybe
25 we, as a board, we may need to go and do a

1 presentation to them so they can understand the
2 criticality of having this change, and it goes up
3 to the school board or the designee which would
4 be the chair.

5 MR. MAYERSOHN: Okay.

6 MR. JABOUIN: I have a comment. One of the
7 things to also remember, Mr. Mayersohn, is that
8 you do the annual speech to the board. And I
9 think I have that in my mind for the September
10 14th meeting. So, regardless of how you choose
11 to go, there's another opportunity there as well.
12 So there could be two opportunities for you to
13 express your thoughts or the committee's
14 thoughts.

15 The reason why I had suggested, Ms. Fertig,
16 that there could be a conversation with Mr.
17 Mayersohn and the board is because the motion is
18 going to get a staff response. It's going to be
19 copied to all the people and it's going to be one
20 of those where this has been evaluated and so
21 forth. So I think what you can -- what that
22 could do, if that's what the committee chooses,
23 would be, how is it board members bring up agenda
24 items and that would be it and they would discuss
25 it with legal and so forth, but, either way.

1 MS. FERTIG: And there's another opportunity.
2 If we pass this motion today to change the
3 reporting structure of the chief auditor and Mr.
4 Mayersohn reports directly to the board and the
5 committee report. So that's like three
6 opportunities to get the message out there that
7 as an independent audit committee we believe that
8 we should have an independent auditor who reports
9 directly to the board. And just in case I wasn't
10 clear, that was the motion I was making.

11 And I -- I, personally -- of my personal
12 knowledge, know this has been going on for at
13 least 25 years, I think it's time to move it to
14 them. Move it to them and let them make a
15 decision up or down in front of this community as
16 to what they want to see done.

17 MR. MAYERSOHN: Ms. Disch.

18 MS. DISCH: I just wanted to also add that
19 this is the same --

20 MR. MAYERSOHN: You've got to speak into
21 the--

22 MS. DISCH: I just also wanted to add
23 quickly, I have an 11:00 I have to jump out for,
24 but this mirrors the structure of most corporate
25 companies where internal audit functions directly

1 reports to the board to maintain that level of
2 independence and effectiveness of what you're
3 reporting.

4 MR. MAYERSOHN: Right. No, I agree with Ms.
5 Fertig, this has been going on for years.

6 But I think bringing this forward today, the
7 timing is where it needs to be at, and just
8 hopefully the board will have a good listening
9 ear and I believe that this being a fluid
10 process, you know, I mean, they can change the
11 organizational chart tomorrow if they want.

12 So, with that being said, we have a motion by
13 Ms. Fertig.

14 MR. JABOUIN: I'm sorry. I need to make sure
15 that I've got the wording of the motion down.

16 MR. MAYERSOHN: Okay. So, Ms. Fertig, would
17 you like to repeat the wording of the motion?

18 MS. FERTIG: Okay. Well, I'll just do it
19 from scratch here.

20 I move that the audit committee recommend to
21 the School Board of Broward County that the
22 office of the chief auditor be a direct report to
23 the School Board of Broward County in a matter
24 similar to the school board attorney and the
25 superintendent of schools.

1 MS. SHAW: Phyllis Shaw, second.

2 MR. JABOUIN: One second, please.

3 MR. MAYERSOHN: That was all you want it to
4 say?

5 MS. FERTIG: Uh-huh.

6 MR. JABOUIN: Move that the audit committee
7 recommend to the School Board of Broward County
8 that office of the chief auditor be a direct
9 report to the school board similar to the general
10 counsel, and I missed the last one.

11 MS. FERTIG: And the superintendent of
12 schools.

13 MR. JABOUIN: Thank you.

14 MS. FERTIG: And currently those are the two
15 people the board hires. And what I'm suggesting
16 is, they also hire the chief auditor and he
17 reports directly to them. So it would be a
18 similar structure.

19 MR. JABOUIN: And one more time on the
20 motion, which I have is, move that the audit
21 committee recommends to the School Board of
22 Broward County that the office of the chief
23 auditor be a direct report to the school board
24 similar to the general counsel and the
25 superintendent of schools. That is the motion on

1 the table?

2 MR. MAYERSOHN: Correct.

3 MR. JABOUIN: Thank you.

4 MR. MAYERSOHN: Did you have anything further
5 to say Ms. Shaw?

6 MS. SHAW: The one thing I want to say, there
7 have been some changes to Florida statutes. It
8 does say that internal audit should report to the
9 school board or it's designee. So unless the
10 school board is --

11 MR. JABOUIN: The superintendent is a
12 designee based on the evaluation.

13 MS. SHAW: So I think that just needs to --

14 MR. MAYERSOHN: Right, that's what Mr.
15 Jabouin said. It's legally sufficient to report
16 to the superintendent if the board gives that
17 direction. But we're telling the board that they
18 shouldn't be giving that direction, they should
19 take it upon themselves to do that. So that's --

20 MR. JABOUIN: And just for the committee's
21 knowledge, and I understand your concerns, it has
22 been expressed many times apparently since 1998,
23 I do want to just mention to the committee on how
24 we work day to day, that there is no influence by
25 other members of the school district, including

1 the superintendent, on the decisions that I make,
2 the areas that I look at, there's no meddling,
3 there's no changing of -- or any pressure
4 whatsoever. But I certainly understand your
5 concern and I just wanted you to please know that
6 piece of it. You know, you may not always have
7 somebody like me in this role, somebody that can
8 push back and have the experience that I do. I
9 have worked in places where I reported straight
10 to the board as well as, you know -- I believe
11 this is probably the first time I've reported to
12 someone outside of a board, but I have not seen a
13 difference in it in how I have worked in the
14 three years I've been here with the school
15 district. So I just wanted to make that point
16 but I certainly understand your comments.

17 MR. MAYERSOHN: That being said, is there any
18 more discussion?

19 (No response.)

20 MR. MAYERSOHN: Seeing none, all those in
21 favor signify by saying, aye.

22 COMMITTEE MEMBERS: Aye.

23 MR. MAYERSOHN: Anybody opposed?

24 (No response.)

25 MR. MAYERSOHN: The ayes have it.

1 MR. JABOUIN: So unanimous is what I will
2 note.

3 MR. MAYERSOHN: All right. We need a motion
4 on approval of the March 11th, 2021 audit
5 committee meeting.

6 MS. FERTIG: So moved.

7 MR. MAYERSOHN: By Ms. Fertig, second by --
8 anybody want to second it?

9 MS. DAHL: Rebecca Dahl, second it.

10 MR. MAYERSOHN: Seconded by Ms. Dahl.
11 Any discussion?

12 (No response.)

13 MR. MAYERSOHN: Seeing none, all those in
14 favor signify by saying, aye.

15 COMMITTEE MEMBERS: Aye.

16 MR. MAYERSOHN: Anybody opposed?

17 (No response.)

18 MR. MAYERSOHN: Motion passes unanimously.
19 Approval of the minutes for the April 22nd,
20 2021 virtual audit committee informational
21 meeting. Do we have a motion to approve?

22 MS. SHAW: Phyllis Shaw, so moved.

23 MR. MAYERSOHN: Phyllis Shaw moved.

24 Do I have a second?

25 DR. LYNCH-WALSH: Second.

1 MR. MAYERSOHN: Second by Dr. Nathalie
2 Lynch-Walsh.

3 Is there any discussion?

4 (No response.)

5 MR. MAYERSOHN: Seeing none, all those in
6 favor signify by saying, aye.

7 COMMITTEE MEMBERS: Aye.

8 MR. MAYERSOHN: Anybody opposed?

9 (No response.)

10 MR. MAYERSOHN: The ayes have it.

11 Approval of the audit committee nominating
12 committee.

13 MR. JABOUIN: The members that you had
14 nominated, Mr. Mayersohn, were Mr. Anthony De
15 Meo, Ms. Phyllis Shaw and Ms. Mary Fertig.

16 We would like to have the committee's motion
17 to approve those individuals to serve on a
18 nominating committee that would meet on August
19 2nd -- I'm sorry, August 12th, 2021.

20 MR. MAYERSOHN: So do I have a motion to
21 approve the audit committee nominating committee?

22 MR. MEDVIN: So moved.

23 MR. MAYERSOHN: First by Mr. Medvin. Do I
24 have a second?

25 MS. DAHL: I'll second.

1 MR. MAYERSOHN: Rebecca Dahl, second.

2 Is there any discussion?

3 (No response.)

4 MR. MAYERSOHN: Seeing none, all those in
5 favor signify by saying, aye.

6 COMMITTEE MEMBERS: Aye.

7 MR. MAYERSOHN: Anybody opposed?

8 (No response.)

9 MR. MAYERSOHN: Seeing none, the motion
10 passes and I thank the members of the nominating
11 committee for volunteering to serve.

12 Item number 12, Internal Funds Audit of
13 Selected Schools.

14 MR. JABOUIN: Thank you. Agenda item number
15 12 is the standard audit of internal funds
16 accounting for all -- for 38 schools. At a
17 previous meeting I did describe the scope of
18 these audits from different funds that are
19 sub-funds that were looked at, so I was not going
20 to go into that again.

21 I do want to ask the committee to please note
22 the specific schools that were reviewed in the
23 table of contents area of the page and note that
24 there were no exceptions in these audits.

25 So pending any questions I would like to ask

1 the committee's approval for transmittal?

2 MR. MAYERSOHN: Are there any questions?

3 Ms. Fertig.

4 MS. FERTIG: Move to transmit.

5 MR. MAYERSOHN: Do I have a second?

6 MS. SHAW: Phyllis Shaw, second.

7 MR. MAYERSOHN: Motion by Ms. Fertig, second
8 by Ms. Shaw. Any discussion?

9 (No response.)

10 MR. MAYERSOHN: Seeing none, all those in
11 favor signify by saying, aye.

12 COMMITTEE MEMBERS: Aye.

13 MR. MAYERSOHN: Anybody opposed?

14 (No response.)

15 MR. MAYERSOHN: The motion has been
16 transmitted.

17 Item number 13.

18 MS. DAHL: Excuse me, Mr. Mayersohn.

19 MR. MAYERSOHN: Yes, Ms. Dahl.

20 MS. DAHL: Through the Chair, I just want to
21 say to Dr. Wanza, when I was a principal this was
22 a terrible thing sometimes to go through, even
23 though you thought you were doing the very best
24 job that you can. Having been on this committee
25 and seeing the great improvement in these audits

1 and everything, it's to your -- to you should be
2 given the acknowledgment of it because you've
3 done a very good job of making sure everybody is
4 trained. And I want to thank you for the hard
5 work that you do with the schools. Thank you.

6 DR. WANZA: So thank you for that, but it's
7 really the team, that we all work together with
8 property and with the finances. So I want to
9 thank my colleagues in the audit department as
10 well as different departments that work with us
11 as a collaborative effort and definitely at the
12 school level, the individuals who are responsible
13 for implementing what is then the district
14 expectation or what are in the business practice
15 bulletins, but, thank you, I will share that with
16 all of them. I have done congratulatory letters
17 to the principals, the bookkeepers, the business
18 support center, everybody. And I will say,
19 lastly, Happy Father's Day to all the dad's.

20 MR. MAYERSOHN: And just for the record, Dr.
21 Wanza is there as well as Dr. Fleming.

22 All right. Next item, 13, Property and
23 Inventory Audits of Selected Schools.

24 MR. JABOUIN: Thank you. With respect to
25 Agenda Item 13, this is the standard property

1 inventory audit of six locations. The specific
2 locations are listed on page 4 of the report.
3 You will see that all of the departments were all
4 within the transportation division. We do have a
5 one percent threshold for exceptions. The total
6 number of items that were either not compliant or
7 not accounted for were below the threshold, but I
8 did look at the specific list and they're all
9 rather older items. Some of them date back to
10 1990. I think all of them except for one that
11 was damaged was fully depreciated. So it is a
12 good performance by the transportation department
13 under Dr. Jermaine Fleming with respect to the
14 results of this audit. That is it for my
15 introduction of the report.

16 MR. MAYERSOHN: Are there any questions?

17 MR. JABOUIN: -- performed by Ms. Ali Arcese
18 and her team. Thank you.

19 MR. MAYERSOHN: Are there any questions?

20 (No response.)

21 MR. MAYERSOHN: Seeing none, do I have a
22 motion to transmit?

23 MR. MEDVIN: So moved.

24 MR. MAYERSOHN: Motion by Mr. Medvin.
25 Seconded by?

1 MS. SHAW: Phyllis Shaw, second.

2 MR. MAYERSOHN: Phyllis Shaw.

3 All those in favor signify by saying, aye.

4 COMMITTEE MEMBERS: Aye.

5 MR. MAYERSOHN: Anybody opposed?

6 (No response.)

7 MR. MAYERSOHN: The ayes have it, motion to
8 transmit the property and inventory audit.

9 Number 14, Policy 3100, Annual Financial
10 Audit.

11 MR. JABOUIN: Thank you. Regarding Agenda
12 Item Number 14, Florida State Statute 218.391 was
13 updated in 2020. It was applicable to the
14 district when the time to renew the written
15 contract with the external auditor. Our
16 contract -- our current contract that expires
17 with MSL expires in November of this year. It
18 was a three-year contract that covered fiscal
19 years 2017, 2018, 2019 with two one-year renewals
20 that covered 2020 and the current year 2021. The
21 cost of the audit with MSL is \$250,000 except for
22 the years when the auditor general performs a
23 financial statement audit and the single audit
24 where it costs 210,000. That's this year. The
25 auditor general was here.

1 So the auditor general will perform those
2 audits. As they did in 2018 they'll do that
3 again in 2021. But the financial statement audit
4 that's done by the auditor general is not a
5 comprehensive annual financial or it's not a
6 CAFR. So the current reports that will be
7 covered by the contract are the financial
8 statements, the internal control over financial
9 recording report, the management letter, the
10 independent accountant's report and the single
11 audit.

12 Please take a look at the older policy as
13 well as the new track changes and take a look at
14 paragraph 2. The previous language had stated
15 that the audit committee will select -- the audit
16 committee selected by the school board shall
17 serve as the audit selection committee. But
18 under 218.391 the statute requires that a member
19 of the governing body, which is the school board,
20 participate and serve as the chair of the
21 committee. So the current update reflects that
22 in -- in the paragraph where the school board
23 chair or the vice chair or a decision of the
24 board if those individuals are not available will
25 occupy that first seat. The second would go to

1 the audit committee chair or their designee. And
2 then the third would go to another member of the
3 audit committee. And I've put it as a financial
4 person. I know those of us that have a
5 background in SEC or public accounting might
6 think of a financial expert, but I wanted to
7 avoid that specific definition and I wanted to
8 capture people that had experience within the
9 areas that I mentioned, a CFO, an auditor, and so
10 forth in that particular paragraph.

11 The next change is the inclusion of language
12 that describes my role as chief auditor.

13 And then the most significant change -- well,
14 the other significant change relates to paragraph
15 3, the current paragraph 3, that prohibits the
16 current term from succeeding itself. My
17 colleagues, Ms. Marte and Ms. Motiwala, they did
18 a survey amongst various districts, Dade, Orange,
19 Volusia, Osceola, Polk, Sarasota, Marion, Manatee
20 and Duval, and none of these have the
21 restrictions that we currently have in our -- in
22 our policy. Also something to note, that when
23 this policy was put together back in 1991 the
24 current audit situation was likely different.
25 Because right now there are two firms -- three

1 firms, RSM, that does very good work for us on
2 SMART Bond and a variety of different projects,
3 MSL, that currently has the engagement, and
4 Cherry Bekeart, which is a reasonable sized firm,
5 I understand, based out of Virginia.

6 So we are -- it's not a large market as it
7 possibly was when the policy was first put
8 together. There also has been audit committee
9 comments in the past preferring that we make this
10 change as well.

11 So I have discussed this with Deputy General
12 Counsel Robert Vignola and some of his counsel
13 impacted the word choices that we used. He did
14 inform me that there is a school board policy
15 1007 that prohibits school board members from
16 serving on selection committees. His conclusion
17 is that state law is a higher authority than
18 school board policy.

19 When this is presented at a school board
20 workshop he is going to provide me with a
21 memorandum that I will present with that
22 particular statement from him.

23 So I do want to ask the committee for a
24 motion at the end because a state law requires
25 two rule development workshops and one rule

1 adoption meeting. But we do have some time
2 constraints because the current policy expires --
3 excuse me, the current contract expires in
4 November. If I'm able to present this at the
5 July 27th workshop, I have to -- within the
6 timeframes that I'm allowed, I would then be able
7 to present this for adoption at the September
8 14th school board meeting.

9 I will then be able to go to the street with
10 the RFP, probably the day after, and I'll have to
11 provide approximately a 30-day window for
12 responses. The selection committee would have to
13 evaluate it, make a selection, go through
14 contract creation and negotiation. And my
15 concern is that the start of the next audit could
16 be delayed. And that is a very important audit
17 that would be done.

18 So because of that particular reason there
19 are time constraints that I would like to have
20 the committee consider as you provide me with
21 your comments on these policies.

22 So this concludes my introduction.

23 MR. MAYERSOHN: Ms. Fertig.

24 MS. FERTIG: Okay. I -- I've sat on this
25 audit committee long enough, as have a couple of

1 other members, that we have gone through this
2 process a couple of times.

3 First of all, I don't agree with the change
4 in the selection committee. I've always thought
5 one of the great things about the way that the
6 outside auditor was picked was the autonomy of
7 the audit committee not involving anybody else.
8 Last go around we recommended that they retain
9 McGladrey. The school board was told by the
10 superintendent, I believe I'm correct in saying,
11 that past practice, the community practice, the
12 best practice was that you not keep someone
13 longer than five years. So whereas state statute
14 may have changed, I don't know that best
15 practices may have changed. I'd be more
16 interested in a workaround around an absolute
17 five years than I am in changing a selection
18 committee process that has worked well for many,
19 many years, which is the audit committee makes a
20 recommendation to the board and the board then
21 votes it up or down.

22 But just as far as your timing, I don't
23 believe policy changes of this nature, of this
24 magnitude, should be subject to, we're on a tight
25 schedule because we might have to replace the

1 current person we have. The fastest thing you
2 could do is today put together someone to start
3 working on that and get it to an audit committee
4 meeting to get it to the board in time.

5 So I -- I don't understand why the change
6 removing the audit committee, the audit selection
7 committee, as has been the practice now for --
8 since 1991 when this was created is in here.

9 MR. JABOUIN: So, Ms. Fertig, the new state
10 law requires a change to the audit selection
11 committee. So you would still have audit
12 committee involvement, but it now requires a
13 member of the school board. And under the
14 proposed change you'll have that member of the
15 school board and two audit committee members.
16 But it is a state statute that's requiring that.

17 MS. FERTIG: I can see -- I can see that the
18 state statute has changed. But in my mind, the
19 process, and this is what I want you to ask Mr.
20 Vignola, the process that we have in place is the
21 audit committee then goes -- the recommendation
22 goes to the board. The board has the final say
23 on whether to do that or not. So, in fact, they
24 are involved in the process. It's just that the
25 entire audit committee weighs in on the

1 recommendation.

2 MR. JABOUIN: The thing is, though, the
3 statute has specific guidelines of how the audit
4 selection committee is going to operate. So it
5 has to meet at a regular selection committee with
6 the members of the audit committee and the board
7 member. So this is not something that the audit
8 committee can do amongst themselves and then
9 proceed with the board. So that the whole
10 selection process has to be with the audit
11 selection committee. So this is different than
12 how other selections are made, but that is what
13 the statute is calling for.

14 MS. FERTIG: So there's like no choice on it.
15 So you're just bringing this to us to rubber
16 stamp this policy change. And, if so, when did
17 the statute change?

18 MR. JABOUIN: The statute changed in 2020.

19 MS. FERTIG: And we're just seeing this now?

20 MR. JABOUIN: Well, it's applicable when the
21 contract expires. So the contract is expiring
22 this year. And so even though -- we would not --
23 of course, we could have addressed it back
24 then --

25 MS. FERTIG: Yeah, we could have.

1 MR. JABOUIN: -- but the change would not
2 have been different, though. If the statute came
3 into -- I mean, if we were doing this a year ago,
4 which we couldn't because of other things that
5 were going on, it still would be the same
6 situation.

7 MS. FERTIG: Okay. I don't see it that way
8 because I see you're up against a very tight
9 timeline to get a new person in place. If we're
10 going to get a new person, and by taking the
11 five -- that five years out of here, you
12 accomplish letting that happen. I don't know, I
13 just think process-wise this should have been
14 done prior to today.

15 MR. MAYERSOHN: Okay. Dr. Lynch-Walsh.

16 Dr. Lynch-Walsh, Mr. Medvin and Ms. Dahl.

17 DR. LYNCH-WALSH: Yes. Mr. Mayersohn --

18 MR. MAYERSOHN: Yes.

19 DR. LYNCH-WALSH: -- so I'm looking at three
20 sheets of paper, and unless I lost it, are any of
21 these that state statute?

22 MS. DAHL: No.

23 DR. LYNCH-WALSH: Okay. So that's my first
24 problem and why I would not be supporting this
25 policy change.

1 MR. JABOUIN: I'm sorry, what is your
2 concern, Dr. Lynch-Walsh?

3 DR. LYNCH-WALSH: I'm talking to the chair.
4 I'm sorry.

5 MR. JABOUIN: And I didn't hear you. Could
6 you please repeat it?

7 DR. LYNCH-WALSH: I said are any of these
8 sheets of paper the statute which appears to be
9 218.391?

10 MR. JABOUIN: Yes, it is.

11 DR. LYNCH-WALSH: One of these is state
12 statute; these three pieces of paper is the state
13 statute?

14 MR. MAYERSOHN: No.

15 MR. JABOUIN: No, these are, as described,
16 you have the existing policy, you have the new
17 proposed policy and the track changes.

18 DR. LYNCH-WALSH: Okay. Mr. Jabouin, as Dr.
19 Osgood says, you're going to have to allow me
20 some grace. If I'm asking the chair a question,
21 which he answered, then I honest to God do not
22 need you chiming in. So it's not here?

23 MR. JABOUIN: Correct, it's not here.

24 DR. LYNCH-WALSH: Okay. So I cannot support
25 any change without the underlying state statute

1 being a part of the review processes. So I've
2 now pulled it, because while I may -- I
3 understand changing something out every five
4 years, having an accounting background, I agree
5 with Ms. Fertig about the timing of this, that
6 you waited until we were backed into a corner, as
7 is common practice in this district, to then
8 bring this forward, when, in fact, this did
9 change and you've been aware of it and nobody has
10 a chance to read this. Because I have other
11 concerns. I need to make sure that what's being
12 proposed in here is coming straight from the
13 statute in terms of requirements and not from
14 somewhere else.

15 MR. JABOUIN: It is coming from the statute.

16 DR. LYNCH-WALSH: I'm sorry, but your word is
17 not good enough. I need to read it myself.

18 MR. JABOUIN: That's fine, Dr. Lynch-Walsh,
19 but I will tell the committee that it is -- this
20 is crafted with the statute.

21 Regarding the timing, unfortunately, there
22 are a lot of challenges that have been going on
23 and I'm unsure as to what new challenges may come
24 about that will also impact the timeline. But it
25 is very important that we get the audit firm in.

1 This is a situation where there really is very
2 little choice among firms that perform this work.

3 MR. MAYERSOHN: Okay. Dr. Walsh, continue.

4 DR. LYNCH-WALSH: Thank you. So one of my
5 concerns is, and I'm not seeing it in the
6 statute, these restrictions to a financial person
7 and the definition of a financial person. I'm
8 not seeing them in the statute. Mr. Mayersohn --

9 MR. MAYERSOHN: That's not in the statute.

10 DR. LYNCH-WALSH: Okay. That's another
11 concern I have. Because, depending on who the --
12 while definitely people with accounting
13 background should be selecting auditors, it
14 precludes, depending on who's the chair, who's
15 been chosen, and I'm not clear on how the school
16 board would be designating an appointee from its
17 membership, you may preclude somebody that has
18 been a member of the audit committee and has a
19 lot of knowledge of past -- the experiences with
20 past audit firms and then they're not sitting on
21 the committee. Or if you have a younger audit
22 committee member who doesn't fit any of these and
23 hasn't had a license for over 10 years but you
24 could conceivably get somebody appointed that is
25 a CPA but hasn't had it for 10 years.

1 MR. JABOUIN: I can explain the logic to
2 this.

3 DR. LYNCH-WALSH: Again, it's not -- you --

4 MR. JABOUIN: I can explain the logic to
5 this.

6 DR. LYNCH-WALSH: You made a statement that
7 it was coming from the statute.

8 MR. JABOUIN: I'll wait for you to finish and
9 then I'll make a comment.

10 MR. MAYERSOHN: Hold on. Let just Dr. Walsh
11 speak and then we can hear everybody speak and we
12 can then address issues.

13 Go ahead, Dr. Walsh.

14 DR. LYNCH-WALSH: All right. Thank you.

15 So, while I don't necessarily disagree with
16 the list, and if you're working for a
17 governmental agency, then and you -- I don't
18 where it leaves somebody that doesn't fit one of
19 these but has worked in government for a while.
20 Like let's say you're the city auditor but you
21 might not be the chief auditor, so there may be a
22 roll that doesn't quite fit. Whenever we make a
23 list restricting people, you may inadvertently
24 leave out people that are perfectly qualified to
25 sit on the selection committee.

1 So I agree with Ms. Fertig's concerns. I
2 understand rotating after five years, but it
3 seems like we did this the exact same way last
4 time where it was at the end and we had to make a
5 decision. It's like we wait until you have to
6 make the decision and then something like this
7 comes forward.

8 MS. FERTIG: And we actually asked them to
9 allow us to do another year's extension with
10 McGladrey and we were denied doing that because
11 we were told it was best practices to rotate
12 every five years. It was an absolute rule that
13 that was the best practices and that was the
14 testimony at the school board meeting.

15 DR. LYNCH-WALSH: And I can get on board with
16 five years.

17 MS. FERTIG: Yeah, I can get on board, too.

18 DR. LYNCH-WALSH: But not, you know, at the
19 end of four years 11 months and you must make a
20 decision today kind of thing. So those are my
21 thoughts, Mr. Mayersohn.

22 MR. MAYERSOHN: Mr. Medvin.

23 MR. MEDVIN: I'm very uncomfortable with
24 this.

25 MS. MARQUARDT: Speak into the mike, please.

1 MR. MEDVIN: I'm uncomfortable with the
2 statute. Because, once again, Tallahassee tells
3 us what to do at times. As you recall our
4 conversation before regarding who the chief
5 auditor answers to, it's a matter of perception
6 of independence. I had the pleasure of serving
7 on the audit committee selection group quite a
8 number of years ago and we had a meeting and
9 there were several firms scheduled to meet and
10 present to us. And one of them who was the one
11 that was the current auditor came in with quite a
12 proposal and it became apparent, I think the
13 chair was told about the five-year policy. So
14 this particular firm was immediately disqualified
15 and they weren't too happy about it and the
16 committee was rather shocked about it. And I
17 think it's a good policy as a general rule to
18 rotate auditors periodically, because, like
19 anything else, we tend to get complacent. But I
20 think the current structure, and, again, it's
21 apparently in violation of the new law that the
22 selection committee is made up exclusively of
23 members of this committee, I think the best way
24 to go, and I'm not sure there's a way around it
25 from what the law says. Because, again, it's

1 what does it look like? You know, if the school
2 board, you know, they have the final approval,
3 but if they're -- if they're having a say in the
4 process, it looks to me a little gray. And I
5 think we should consider that in whatever we do
6 and I guess we have to rely on the attorneys to
7 advise us the most appropriate way. And I don't
8 know if -- at the time I was there no one
9 realized until too late about the five-year rule.
10 And I think the problem that the selection
11 committee is going to have is finding another
12 qualified firm that is willing to do the job and
13 able to do the job because it's a very, very
14 specialized job. Most auditing firms are not
15 attuned to that particular area and I think
16 that's not even considered here.

17 MR. MAYERSOHN: Ms. Dahl?

18 MS. DAHL: Thank you, Mr. Mayersohn.

19 I agree with Dr. Lynch-Walsh, that state
20 statute should have been included. I don't
21 believe this is the time for us to look at it and
22 agree it fits.

23 Number two, we've been having face-to-face
24 meetings now for quite some time, and had you
25 known that this was coming up, obviously, you

1 did, this should have been on one of the first
2 agendas, not today.

3 And I'd also like to know, will there be a
4 procedural manual going along with this so that
5 the concerns Dr. Lynch-Walsh mentioned and Ms.
6 Fertig that we have direct information about how
7 each part of this is being chosen? I sometimes
8 think that we're a little too loose on things
9 that we do.

10 So those are my comments. Thank you.

11 MR. JABOUIN: Just to mention, regarding the
12 comment on best practices, we did survey the
13 different districts, including the large
14 districts, and they do not have the restriction
15 on the rotating of the firm.

16 With respect to paragraph two, there is no
17 choice. The state statute requires participation
18 on the selection committee as the chair a member
19 from the school board. So we wouldn't be able to
20 change that.

21 Now, the comments regarding a financial
22 person, that's not part of state statute. So if
23 the committee does not wish to proceed with that,
24 then I will note that when it goes to the school
25 board, which ultimately will determine the new

1 policy 3100.

2 Unfortunately, due to timing and all the
3 other factors that are going on, we are where we
4 are now. The timing is difficult. But at the
5 same time I'm unaware of what other challenges
6 may come that also may impact my future timing as
7 well. So it is extremely important that we have
8 an auditor in place to be able to perform the
9 fiscal year 22 audit.

10 There also are a limited number of firms that
11 do this. So we really are with MSL now and we
12 would pretty much automatically have to go with
13 RSM if we don't make the change. But we would
14 have the opportunity to keep MSL with a situation
15 where the chief financial officer, whether it be
16 an interim or a new chief financial officer,
17 having a new firm coming in is challenging for
18 accounting functions to do an audit. So there
19 are some benefits to being able to keep the same
20 firm.

21 So as far as the policy is concerned, you
22 know, those are the recommendations.

23 Thank you.

24 MR. MAYERSOHN: Ms. Fertig.

25 MS. FERTIG: Okay. So I'm trying to find

1 something here that's gonna move us along. I
2 have to leave at 12:30 and I really want to get
3 the RSM audit today. But does the state audit
4 say it has to be a committee of three people?

5 MR. MAYERSOHN: No.

6 MR. JABOUIN: At a minimum.

7 MS. FERTIG: At a minimum, three people.

8 Okay. So I'm going to be proposing an
9 amendment to this section that says, because I
10 believe committees should be an uneven number,
11 three other audit committee members selected by
12 the audit committee, which I think gives us, the
13 same way we do our nominating committee, we would
14 nominate three people. And because of that I
15 don't think we need to put financial or anything
16 else in there. We just put three members of the
17 audit committee. I'm going to move that right
18 now as an amendment and then I have another
19 amendment.

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

21 DR. LYNCH-WALSH: Second.

22 MR. MAYERSOHN: Second by Dr. Walsh.

23 MR. JABOUIN: Sorry. I do have a clarifying
24 question, though.

25 Ms. Fertig, three members recommended by the

1 audit committee? So you'll have four members
2 total, the governing board member and three audit
3 committee members, is that what you're --

4 MS. FERTIG: No, I'm saying you'd have four
5 because you want an uneven number on any
6 committee. From my long years of -- and when I
7 even taught following linear procedure you want
8 an uneven number.

9 MR. JABOUIN: But three audit committee
10 members plus the chair --

11 MS. FERTIG: Plus the chair.

12 MR. JABOUIN: -- plus the chair of the board,
13 which gives you four.

14 MS. FERTIG: Plus the chair. Plus the chair.
15 That's four members.

16 MR. JABOUIN: We're fine with four? Then an
17 even number is fine?

18 MS. FERTIG: No, that's four plus the chair
19 of the school board or their designee.

20 MR. JABOUIN: Oh, I thought you said three
21 plus the chair.

22 MS. FERTIG: Okay. So you would leave .1 the
23 same, .2 the same --

24 MR. JABOUIN: Oh, I see. Thank you.

25 MS. FERTIG: -- and where it says other audit

1 committee members, it would say three members of
2 the audit committee chosen or selected by --
3 elected by the audit committee.

4 MR. JABOUIN: Three members of the audit
5 committee elected by the committee.

6 MS. FERTIG: Yeah.

7 MR. JABOUIN: Thank you.

8 MS. FERTIG: And, yes, that leaves four, but
9 that cuts out everybody else that's been doing
10 it. But I think that's fine because I think, as
11 Mr. Medvin said, we've always had a smaller
12 selection committee that brought their
13 recommendation.

14 MR. JABOUIN: I'm sorry. I count five. You
15 have the governing board member is the first
16 person, the chair of the audit committee is the
17 second, three other audit committee members.

18 MS. FERTIG: That's five. That's five. And
19 that's an uneven number.

20 MR. JABOUIN: Yes, that's an uneven number.
21 Yes. Thank you. Okay.

22 MR. MAYERSOHN: Okay. So we have a motion by
23 Ms. Fertig to have five, Dr. Lynch-Walsh second.
24 Is there any further discussion?

25 Seeing none --

1 MR. DE MEO: I have a question.

2 MR. MAYERSOHN: Yes, Mr. De Meo.

3 MR. DE MEO: What about the provision about
4 the five years? Are you --

5 MS. FERTIG: I'm coming to that next. I just
6 wanted to do this one section and then get to
7 that.

8 MR. MAYERSOHN: She's doing one by one.

9 MR. DE MEO: Okay. So this amendment won't
10 take into consideration the background; that'll
11 be up to the audit committee to determine who it
12 chooses to serve on that committee. Yeah, I --
13 that sounds good to me.

14 MR. MAYERSOHN: Dr. Walsh?

15 DR. LYNCH-WALSH: Yeah, just on that point,
16 that would basically remove the section
17 restricting this paragraph because the audit
18 committee would select members of -- and it
19 wouldn't be restricted to this paragraph.

20 So I just want to make sure that when this
21 comes back that this section is gone and that the
22 number is changed to three other committee
23 members elected by the audit committee.

24 MR. MAYERSOHN: Correct.

25 DR. LYNCH-WALSH: Those would be the changes

1 we -- I think that we're agreeing to.

2 MR. JABOUIN: Three members of the audit
3 committee elected by the committee and then
4 removal of the paragraph that starts --

5 MR. MAYERSOHN: One of the two audit
6 committee members.

7 MR. JABOUIN: Right below that; yes.

8 MR. MAYERSOHN: Right.

9 MR. JABOUIN: So in other words --

10 MR. MAYERSOHN: The audit committee, I mean,
11 to consider it, but it doesn't mean that it is
12 gospel.

13 MS. FERTIG: Exactly.

14 MR. MAYERSOHN: So any other discussion on
15 the item?

16 (No response.)

17 MR. MAYERSOHN: Seeing none, all those in
18 favor signify by saying, aye.

19 COMMITTEE MEMBERS: Aye.

20 MR. MAYERSOHN: Anybody opposed?

21 (No response.)

22 MR. MAYERSOHN: The motion carries.

23 Ms. Fertig for another --

24 MS. FERTIG: Okay. I want to talk through
25 this five consecutive years. I know that we

1 ourselves asked the board to suspend that policy
2 and they did not and we ourselves asked the board
3 to look at what other large districts did. And
4 now it's taken however many five years, to get to
5 this point and we're in a rush to do this.

6 So I am assuming that the independent audit
7 firm, if you left that sentence the way it is,
8 that you have at the discretion of the school
9 board for five consecutive years, that that
10 automatically would trigger a new selection
11 committee process. Does that -- does that seem
12 right?

13 So do we need to put a qualifier in there, at
14 which time the selection committee will meet to
15 discuss options? The reason I'm saying that is I
16 would hate to see us get to the point where it
17 just automatically becomes -- we just kind of
18 keep somebody forever without looking to see if
19 we need to make a change and we may not need to
20 make a change.

21 MR. JABOUIN: If I can please add, something
22 that came out in some internal conversations is
23 we could put in some language that requires the
24 firm to rotate the partner if that same firm is
25 kept. But that's something to -- that I have

1 seen in some places as well.

2 MS. FERTIG: But I just think the point here
3 is, if we're not going to go with an absolute,
4 that we at least every five years review -- have
5 a review process in place to make sure that we
6 want to continue. It looks to me like this may
7 accomplish that, and that the selection
8 committee, maybe we want to put the selection
9 committee meets and reports, you know, to the
10 board and the audit committee whether or not they
11 should go through a new process. Maybe we put
12 some language like that in there so that there's
13 something that triggers a review by the selection
14 committee at that five-year mark.

15 MR. JABOUIN: I think that that would happen,
16 Ms. Fertig, because the selection committee will
17 need to meet regardless when a contract is up in
18 state statute. And what's going to be on the
19 table for them are all the firms that bid
20 including the recurring firm if they so choose.
21 So then that committee can make that choice
22 knowing that. Meaning that, if you had a firm in
23 place for a number of years that's going to be a
24 discussion point.

25 MS. FERTIG: So could we get a phrase in

1 there or something in there to make it that that
2 automatically triggers a selection process even
3 if the result of that selection process is to go
4 with the same person but you still, you know,
5 considered -- I don't know.

6 MR. MAYERSOHN: Mr. Medvin and then Dr.
7 Walsh. I mean Mr. De Meo and then Dr. Walsh.

8 MR. DE MEO: Is the five-year engagement
9 period statutory or is that a Broward County?

10 MR. MAYERSOHN: That's Broward County.

11 MR. DE MEO: That's Broward County; okay.

12 MR. JABOUIN: It's common, but it is Broward
13 County.

14 MR. DE MEO: So, given that we're coming to
15 this point and discussing this late in the game,
16 as everyone has pointed out, and that the
17 statutes, it would have been helpful to have 39
18 and 391, were not made part of the materials
19 perhaps for this year we could continue with the
20 existing firm and then revisit the five-year
21 rotation.

22 MS. FERTIG: May I?

23 MR. MAYERSOHN: Yes you may.

24 MR. DE MEO: I wasn't quite finished.

25 MS. FERTIG: Oh, I'm sorry.

1 MR. DE MEO: That's okay. And I think the
2 five-year rotation has been debated for years.
3 Public companies -- in Europe they change
4 auditors. Public companies change partners.

5 You know, I think for us, given that this is
6 a very limited -- a very limited space in terms
7 of the firms that have really core competency to
8 do this size of an audit, the fifth or sixth
9 largest district in the country, I think that is
10 not a policy that serves us in our particular
11 need.

12 So I think something along the lines of
13 the -- what the SEC requires, rotation of the
14 partners, they can't serve for a year or two on
15 the audit, they have certain amount of hours, and
16 you could easily adopt that language to give how
17 many hours they can be involved, and that would
18 give us some -- it would accomplish some of the
19 independence issues that are associated with that
20 consideration.

21 Under different circumstances I would support
22 a five-year rotation of firms. But I think in
23 this case it just isn't gonna work.

24 So along with addressing Ms. Fertig's issue
25 about being forced to rush and make a decision,

1 pass this language and set up the committee,
2 maybe we should just let -- if we can, allow the
3 current firm to continue for a year and then go
4 through the formal process.

5 MR. MAYERSOHN: Dr. Walsh, you had a question
6 or comment?

7 DR. LYNCH-WALSH: Yes.

8 (Discussion off the record.)

9 MR. MAYERSOHN: We're going to take a two
10 minute Mr. Bass break.

11 (A brief recess was taken.)

12 MR. MAYERSOHN: We're back online. Thank
13 you, Mr. Bass.

14 So Dr. Walsh?

15 I think Ms. Coker is coming in so there may
16 be some questions regarding the timeline or
17 whatever, but continue on your --

18 DR. LYNCH-WALSH: Okay. So I'm agreeing with
19 both Ms. Fertig and Mr. De Meo. And the
20 five-year rotation is in policy and we wouldn't
21 want to violate school board policy, although
22 sometimes we do.

23 MR. MAYERSOHN: Well, let me just -- I just
24 want to -- I don't want to interrupt you, but I'm
25 going to. Ms. Coker is here. I believe she has

1 an answer to Mr. De Meo's question about whether
2 or not we could extend.

3 MS. COKER: I apologize. Good morning. Mary
4 -- good morning. Mary Coker, Director of
5 Procurement & Warehousing. I was sitting outside
6 and I did not get the question. I'm sorry. If
7 you don't mind repeating it?

8 MR. JABOUIN: Sure. Ms. Coker, our current
9 external audit contract expires in November of
10 2021. And so Mr. De Meo was wondering whether or
11 not that can be extended. If you can tell us
12 what the -- what the requirements are as far as
13 extension for that.

14 MS. COKER: So I can follow up before the end
15 of this meeting. I would have to look at the
16 actual bid and see the terms and conditions.

17 The majority of the times our bids do include
18 a legal clause that allow for a 90-day extension,
19 but I would have to look to see if it is
20 allowable and included in this particular
21 contract. If that is the case we would move to
22 bring it back to the board and it must be before
23 the expiration date, not that it's not longer
24 valid, and we can extend.

25 Again, I'd have to look at the details.

1 Normally, the board, before -- they don't usually
2 like for us to just extend to extend. We have to
3 have good cause to extend and provide rationale
4 as to why. But after that extension we would
5 need to go back out to bid.

6 MR. MAYERSOHN: Okay. So that answers -- let
7 Dr. Walsh continue and then -- and just if -- as
8 Ms. Fertig said, if we can kind of, you know,
9 bring this to a conclusion because we still have
10 a lot of work to do, so --

11 DR. LYNCH-WALSH: Yeah. No, so I hope the
12 extension doesn't conflict with policy and it
13 could be done, because that seems like a way
14 around this. But also I agree with Ms. Fertig's
15 suggestion about a qualifier because it's to
16 trigger sort of a review process instead of just
17 you keep going, going, going.

18 So I would support language being added that
19 sort of jump starts some sort of review process,
20 not necessarily that you have to. I like the
21 rotation of partners, limiting their hours, that
22 all makes sense to sort of create some
23 independence, but -- and I don't have the
24 language for it right now.

25 MR. MAYERSOHN: Ms. Fertig may have the

1 language.

2 DR. LYNCH-WALSH: There we go.

3 MS. FERTIG: If we go to the independent
4 audit firm selected by the school board shall
5 serve at the discretion of the school board for
6 no more than five consecutive years without a
7 review by the selection committee. Does that do
8 it?

9 DR. LYNCH-WALSH: It sounds like it.

10 MS. FERTIG: It doesn't say you have to
11 change them, but it says you have to review them.
12 And you could even do what we've done now, which
13 is a three-year, one-year, one-year and --

14 MR. MAYERSOHN: It gives flexibility.

15 MS. FERTIG: Yeah.

16 MR. MAYERSOHN: Ms. Shaw, before --

17 MS. SHAW: Second.

18 MR. MAYERSOHN: So we have --

19 MR. JABOUIN: I want to make sure it's
20 clarified. The additional language to paragraph
21 number 5 is, without a review of the audit
22 selection committee.

23 MS. FERTIG: It would be, the independent
24 audit -- and I have it as new number 4. The
25 independent audit firm selected by the school

1 board shall serve at the discretion of the school
2 board for no more than -- no more than five
3 consecutive years without being reviewed by the
4 selection committee. Does that --

5 MR. MEDVIN: The year ending June of 2021, is
6 that their fifth year or is that going to be
7 their sixth year?

8 MR. JABOUIN: Fiscal year 2021, which is
9 coming up in a few days, will be the last year,
10 the fifth year, which would expire the second
11 renewal. So we are talking about fiscal year
12 2022, so June 30th of 2022.

13 MS. FERTIG: Well, this is not -- this is
14 just to get a new policy in place. Because we
15 can't do anything about the fact that the process
16 hasn't been stated.

17 And just let me say this, the school board's
18 policy, which I don't necessarily agree with, has
19 built in so many rule reviews, I don't know how
20 you're going to get this done and get an RFP on
21 the street and get somebody new by November
22 anyway.

23 But I think Mr. De Meo and Ms. Coker have
24 just come with a, we can extend this for 90 days
25 and that gets you through, maybe not?

1 MR. JABOUIN: No, it does not because we need
2 another year.

3 MS. FERTIG: But in any event -- in any
4 event, you have a policy that's going to take
5 probably four to six months to get through a
6 process and I'm just trying to make this quick so
7 we can get on to something else here today.

8 To this point, make sure that you can keep
9 them for five years, you can keep them longer if
10 you want, but that you trigger the review at five
11 years. That's all I'm trying to accomplish by
12 saying, shall serve at the discretion of the
13 school board for no more than five years without
14 a -- how about this, without a review of the
15 selection committee or something? All we're
16 trying to do is get the selection committee to
17 review it. And you could get Mr. Vignola to
18 wordsmith that.

19 MR. JABOUIN: No, we will. I've got the
20 wording.

21 MR. MAYERSOHN: Mr. De Meo, are you okay with
22 that?

23 MR. DE MEO: Yeah, I think you're struggling,
24 and I am too, with the word "review". I think it
25 needs to be something more formal like a renewed

1 approval or additional approval, something along
2 those lines.

3 MS. FERTIG: Okay. That's good.

4 MR. MAYERSOHN: So what is it?

5 MR. JABOUIN: Without a renewed approval by
6 the audit selection committee.

7 MS. FERTIG: And the School Board of Broward
8 County because the board ultimately, has to
9 approve it.

10 MR. MAYERSOHN: Right. Dr. Walsh, did you
11 have anything?

12 DR. LYNCH-WALSH: No, if we're going with
13 renewed approval, I'm just making my notes here.

14 MR. MAYERSOHN: Okay. So --

15 MS. FERTIG: And do we need to put in here
16 that -- do we need to put in policy that this
17 process should start one year before --

18 DR. LYNCH-WALSH: Yes.

19 MS. FERTIG: Before you want it to be done?

20 MR. MAYERSOHN: Not later than.

21 MS. FERTIG: So should we put four years
22 instead of five and that gets us to --

23 MS. DISCH: I, personally, don't know if that
24 is necessary, because they should have
25 been working on it --

1 MR. MAYERSOHN: You've got to speak into the
2 --

3 MS. DISCH: I, personally, don't know if
4 that's necessary to put it into policy to say
5 that also within one year of hiring your audit
6 firm you should start this RFP process. They
7 should know.

8 MS. FERTIG: They should, but we've met them
9 on two cycles, where --

10 MR. JABOUIN: Quick point on that. If we did
11 not have the policy update we would be able to
12 proceed with the RFP and the timing would be
13 fine. The challenge is the policy update.

14 MR. MAYERSOHN: Okay. Dr. Walsh, and then
15 let's --

16 DR. LYNCH-WALSH: Yeah, no, no, I just am
17 agreeing with Ms. Fertig, and to your point, Ms.
18 Disch, yeah, you probably do have to specify.

19 MS. FERTIG: I mean, I agree with you. It
20 seems odd to put it in a policy, but we keep
21 finding ourselves in the same position. But I'm
22 happy with the amendment. I proposed it. Who
23 seconded it, Mr. De Meo or Natalie? I don't
24 know.

25 DR. LYNCH-WALSH: I did.

1 MR. MAYERSOHN: Dr. Lynch-Walsh seconded it.

2 Ms. Shaw?

3 MS. SHAW: So I have a bit of an issue with
4 this, even the new language that's put in, and my
5 issue is, and I guess it's because we're going
6 through an audit selection committee in Hollywood
7 right now because of the same rule. My issue
8 with that review is, I don't have what the policy
9 says, but if you have a contract with the auditor
10 that says it's three years, maybe two years and
11 maybe two one-year renewals, now all of a sudden
12 after the five-year we're asking for us to
13 determine whether or not they should continue is
14 really what this is saying.

15 Now, depending on the timing of that, we're
16 going to end up in this place where we are right
17 now. Because unless that timing starts a year
18 prior to that audit season, we're going to end up
19 exactly where we are right now. And, for me, I
20 have an issue with that. I have an issue with
21 that. If you have a contract, and maybe, guys,
22 we need to see what the Florida auditor says
23 about this. They did a write-up on this along
24 with GFO best practice talked about this, you
25 hire folks, if you feel reasonable that they're

1 not doing the job, then you don't renew the
2 contract which provides you sufficient amount of
3 time to go through an RFP/RFQ process versus you
4 have a company -- and while I understand it's
5 going to make about five people, four from the
6 audit committee, let's say we don't -- it's HCT
7 or whatever the company is and we don't like
8 them, now all of a sudden they're thrown out just
9 because, you know, just because. I have -- I
10 have an issue -- I have an issue with that.

11 Go through the normal process. If you have a
12 three-year contract with two two-year renewals or
13 two one-year renewals, then that's what you do.
14 And then at the end of that year -- the only
15 other thing I would say put into this is make
16 sure, and that's how most auditor firms are doing
17 this, do the management rotation. Most audit
18 firms do that automatically anyway. I don't
19 think you need to add that. They do that anyway.
20 But I have an issue with that.

21 MR. MAYERSOHN: Okay. Dr. Walsh?

22 DR. LYNCH-WALSH: It sounds like we need Mr.
23 Vignola to potentially wordsmith it so that we
24 stay within the -- color within the lines and
25 address all the concerns -- pull all the concerns

1 together and make sure that we're within what
2 we're allowed to do.

3 MS. FERTIG: And the only other thing I can
4 think of to address Ms. Shaw's point is that the
5 audit selection committee meets once a year to
6 review the work of the auditor and determine if
7 they want to continue, you know. I mean, our
8 problem -- our problem that we're trying to -- as
9 Ms. Disch said, we shouldn't be trying to solve a
10 problem because it shouldn't be a problem but it
11 has continually been a problem, so we're trying
12 to solve that.

13 So the only other thing is to convene that
14 committee once a year and have them.

15 MR. MAYERSOHN: Well, we can -- I mean, we
16 can -- since we are -- members of the audit
17 committee make up the audit committee selection
18 committee exclusive of the chair, we can put that
19 into our audit plan every year to review.

20 MS. FERTIG: Okay.

21 MR. JABOUIN: Quick question --

22 MR. MAYERSOHN: So it doesn't necessarily
23 mean -- it's in our venue or our purview to be
24 able to do that.

25 MR. JABOUIN: That has been done every year

1 here. So each March or February I present the
2 reappointment of the audit firm. So we do have a
3 three-year contract with two one-year renewals,
4 but I think during negotiation I could bring it
5 up that it becomes an annual renewal
6 contractually. That could be something we
7 consider during negotiations. But don't forget
8 we will have members of the audit committee that
9 are going to be part of this process because
10 they're part of the audit selection committee.
11 So there'll be opportunities to talk about even
12 things that you're not thinking about right now
13 that will occur during the process.

14 MR. MAYERSOHN: And I guess my question is,
15 as part of the RFP when you negotiate a contract
16 with a firm, can the selection committee make
17 conditions that would require the -- let's say --
18 let's say the committee turns around and says,
19 yeah, we're okay with selecting the same firm but
20 subject to these conditions?

21 MR. JABOUIN: I may need Mary Coker's --

22 MS. SHAW: It would need to be in the RFP or
23 the RFQ. I'm sorry.

24 MR. MAYERSOHN: Would it have to be in the
25 RFP? Okay. So we couldn't do that outside as

1 part of the conditions of selecting?

2 MS. SHAW: No.

3 MR. JABOUIN: The RFP is substantially
4 written but I can talk to Mary Coker.

5 MR. MAYERSOHN: Right. But if you made a --
6 okay. So then maybe that's part of the RFP
7 process.

8 MS. FERTIG: So --

9 MR. MAYERSOHN: All right. So --

10 MS. FERTIG: I'm just trying to fix that one
11 paragraph which doesn't go into how often or any
12 of these other things we're talking about. But I
13 would just suggest that whatever we do with the
14 selection committee that maybe every year when we
15 select a chair we also select the selection
16 committee so they're in place to do it and we
17 don't have to have a special meeting or anything.

18 MR. MAYERSOHN: Right. But you still have to
19 have -- you're talking about an audit selection
20 committee?

21 MS. FERTIG: Yeah. I'm just saying --

22 MR. MAYERSOHN: But you still have to have --

23 MS. FERTIG: -- like Ms. Shaw's saying, you
24 have an ongoing thing, you just always have that
25 committee in place.

1 MR. MAYERSOHN: Right. But you still have to
2 have a member of the school board on that
3 committee.

4 MS. FERTIG: Well, when you have a meeting.
5 They don't have to come. We can't pick that.
6 They have to do that themselves. We can only do,
7 you know --

8 Okay. So my amendment was simply to address
9 the issue of the five years, not making it -- not
10 just leaving it blank there but trying to have
11 some control that we make sure that we don't go
12 20 years without having made some kind of an
13 effort to have it. And I know we can all do
14 that, but we also have a limited ability to --

15 MR. MAYERSOHN: Right. Ms. Shaw and then we
16 can vote on the motion.

17 MS. SHAW: Since the -- this is going to the
18 attorney to wordsmith. The one recommendation I
19 would have then is that any changes not be done
20 in the first one or two years of that audit.
21 Because if you have an auditor on board, this is
22 a new auditor coming in, it's going to take the
23 first couple years for them to kind of get really
24 accommodated to your system. So if after the
25 first or second year we're doing a review and

1 then all of a sudden we're like, no, we need to
2 move on, then I think that would be, you know,
3 unfair to the organization as a whole. Maybe you
4 want to say, at a minimum three years before any
5 changes. But I think your contractual language
6 should dictate what happens, whether it's a --
7 and I have a problem with the five-year, whether
8 it's a first three-year and two two-year renewals
9 or something which is normally -- the normal
10 preference, but your contract language should
11 dictate what happens with the auditor.

12 MR. MAYERSOHN: Right. Mr. De Meo.

13 MR. DE MEO: Just briefly, Florida Statute
14 391 -- 218.391 number 8 says, written contracts
15 entered into pursuant to subsection (7) may be
16 renewed. Such renewals may be done without the
17 use of the auditor selection procedures provided
18 in this section. So -- renewals shall be in
19 writing.

20 So I think we probably need the attorney to
21 look at this language. I think we probably are
22 sailing within the right seas here. I would also
23 say, with regard to an auditor that is deeply
24 experienced and capable in this segment, nobody
25 wants a one-year contract. Firms that aren't

1 hungry would probably deny or not avail
2 themselves and it's probably not in our best
3 interest. So I think that should be considered.

4 MR. MAYERSOHN: All right. So we have a
5 motion on the floor by Ms. Fertig, a second by
6 Dr. Lynch-Walsh to -- can you just read your
7 motion again --

8 MR. JABOUIN: I have it.

9 MR. MAYERSOHN: -- so we're clear on what
10 we're voting on?

11 MR. JABOUIN: So the current paragraph 4 will
12 read, the independent audit firm selected by the
13 school board shall serve at the discretion of the
14 school board for no more than five consecutive
15 years without a renewed approval by the audit
16 selection committee and the School Board of
17 Broward County.

18 That is the proposed change.

19 MR. MAYERSOHN: All right. Is there any more
20 discussion on the item?

21 (No response.)

22 MR. MAYERSOHN: Seeing none, all those in
23 favor signify by saying, aye.

24 COMMITTEE MEMBERS: Aye.

25 MR. MAYERSOHN: Anybody opposed?

1 (No response.)

2 MR. MAYERSOHN: The ayes have it.

3 So where else are we on this, the timeline?

4 Because I think Mr. Jabouin had asked --

5 MR. JABOUIN: We are on Item 15.

6 MR. MAYERSOHN: No, no, no, you had asked

7 about --

8 MR. JABOUIN: Yes, I'm sorry.

9 MR. MAYERSOHN: -- whether or not -- whether
10 or not we as an audit committee are --

11 MR. JABOUIN: I would like to ask the
12 committee to allow me to present this at the
13 workshop on July 27th and then proceed with the
14 school -- for the school board workshop on July
15 27th and that would be for rule development and
16 then for approval.

17 MR. MAYERSOHN: So you're asking us to waive
18 the second rule development?

19 MR. JABOUIN: Of the two rule developments,
20 yes, because of the timing issue.

21 MR. MAYERSOHN: So the question would be is
22 whether or not this committee is willing to
23 support the chief auditor's recommendation to
24 waive the second rule development workshop per
25 this policy. Dr. Walsh.

1 DR. LYNCH-WALSH: Okay. So just to be clear,
2 it would go from here to the July 27th workshop,
3 come back to us --

4 MR. JABOUIN: No, we would not come back.

5 DR. LYNCH-WALSH: That's where I say, no.

6 MR. MAYERSOHN: It can come back to the
7 August meeting.

8 MR. JABOUIN: It can, but it has to be
9 advertised by a certain timing and --

10 MR. MAYERSOHN: No, no, no, it could still
11 come back to us just for a review. And if we
12 have additional questions when you present at the
13 September meeting you could add those comments
14 in.

15 DR. LYNCH-WALSH: Right. That's all I'm
16 looking for is our eyeballs getting on it after
17 that first go-around.

18 MR. JABOUIN: Okay. So we stick with the
19 July 27th --

20 MR. MAYERSOHN: The July 27 rule development
21 workshop and whatever comments the board has are
22 brought back to this committee.

23 MR. JABOUIN: For the August 12th --

24 MR. MAYERSOHN: We then make our comments or
25 suggestions or whatever and then it goes to the

1 board for adoption in September.

2 MR. JABOUIN: Okay.

3 MS. FERTIG: That's great. Do we need to
4 move that or can we just --

5 MR. JABOUIN: I do need that moved, please.

6 MS. FERTIG: Okay. Move it.

7 MS. SHAW: Okay. So moved.

8 MR. MAYERSOHN: Okay. Motion by Ms. Shaw,
9 second by Ms. Fertig.

10 All those in favor -- is there any
11 discussion?

12 COMMITTEE MEMBERS: Eye.

13 MR. JABOUIN: Okay. Unanimous. Thank you
14 very much for your assistance.

15 MR. MAYERSOHN: All right. Ms. Fertig?

16 MS. FERTIG: I am going to have to leave. I
17 thought I had a later plane than I actually have.

18 MR. MAYERSOHN: Okay.

19 MS. FERTIG: I have a question on the
20 McGladrey report -- or the RSM report. I'm just
21 going to ask this up front. I had many questions
22 but I have one in particular. I will contact Mr.
23 Jabouin but in this public format I just wanted
24 to ask this one thing. Is that okay?

25 MR. JABOUIN: Sure.

1 MS. FERTIG: Because I'm literally gonna walk
2 out and go to the -- yeah.

3 MR. MAYERSOHN: Did you want to stay for the
4 answer?

5 MS. FERTIG: Yeah, maybe. Depending on how
6 long.

7 Okay. I'm on page whatever, what page is
8 this? It's where you have this chart.

9 MS. DISCH: Is this the quarterly report?

10 MR. JABOUIN: 22. It is.

11 MS. FERTIG: 22. Thank you.

12 DR. LYNCH-WALSH: What page? I'm sorry.

13 MS. FERTIG: And you have a staffing plan.

14 MR. MAYERSOHN: What page is this?

15 MS. DISCH: 22.

16 MS. FERTIG: And you have a staffing plan and
17 you have a column that says total projects
18 assigned. You're talking -- and as I'm reading
19 this you're saying that -- you know, my takeaway
20 was it would be best to have 10 assigned projects
21 but some people have more and that could cause
22 more delays, was that your point?

23 MR. LUKER: Yes, ma'am.

24 MS. FERTIG: Okay. I would like to look at
25 this a different way. And I realize you would

1 have to bring it back. But, you know, we don't
2 know what these projects are. It could be a
3 large project, a small project, or an in-between
4 project.

5 So I think another way of looking at this
6 would give us more information and the board more
7 information would be what's the dollar value of
8 the project or the complexity of the project? I
9 don't know if you can do complexity in a column,
10 but dollars you can; right? So if -- you know,
11 if you have a project that's going to cost a
12 hundred dollars and you have 20 of them, well,
13 okay, but if you have 20 that are, you know, \$10
14 million projects we're talking something totally
15 different. So, to me, there needs to be at least
16 one more column.

17 My second question was, does Garth do project
18 management or are they on communications?

19 DR. LYNCH-WALSH: Both.

20 MS. FERTIG: They do both? Okay. And I
21 guess my, just for overall information as
22 backup --

23 MR. MAYERSOHN: I thought you said you had
24 one question.

25 MS. FERTIG: You know how bad I am. You've

1 got to make me get out of here because you know
2 what's going to happen.

3 MR. MAYERSOHN: I know.

4 MS. FERTIG: So my next thing would be, I
5 would just like to see which projects each of
6 these people have as backup and maybe you have a
7 summary chart of the dollar value that they're
8 handling, but you also have the backup of what
9 projects each of the groups is handling.

10 And I apologize for having to leave.

11 MS. LANGAN: That's okay. I'll answer very
12 quickly. Kathleen Langan, program director with
13 AECOM. We, actually, this is -- this is on
14 previous observation and so we worked towards
15 eight projects per project manager. We organized
16 ourselves into department groups. So project
17 managers are focused on construction projects.
18 We do have a report that we run that does have
19 the dollars assigned, the projects assigned.
20 Sometimes we've added more projects that are not
21 necessarily SMART programs. So we're managing a
22 lot of different types of projects. So that has
23 skewed our numbers a little bit. But, typically,
24 we try and stay with eight. And that's what
25 we're doing now. And then we do run a report

1 with dollars, tracking, you know, qualifications
2 of project managers and that. So we can include
3 that in our monthly report. We can include that
4 whenever. We run it monthly to track and make
5 sure that we're staying consistent with our
6 assignments.

7 MS. FERTIG: Okay.

8 MR. MAYERSOHN: Okay. Ms. Shaw, did you
9 have --

10 MS. SHAW: Yes, I do have to go. I have a
11 budget workshop at my local government
12 unfortunately and I'm doing a presentation, so I
13 unfortunately have to go.

14 MR. MAYERSOHN: They can't watch you here and
15 then you can -- I don't understand local
16 governments.

17 MS. SHAW: I don't either.

18 MR. MAYERSOHN: Don't they know this is more
19 important?

20 MS. SHAW: I do apologize.

21 MR. MAYERSOHN: Okay. Thank you. We still
22 have a quorum; correct?

23 MR. JABOUIN: I believe I count seven.

24 Nine. We're good.

25 MR. MAYERSOHN: So we still have a quorum.

1 Thank you, Ms. Shaw.

2 Just for the record, can you guys introduce
3 yourselves?

4 MS. CARPENTER: Sure. Ashley Carpenter with
5 Atkins.

6 MS. LANGAN: Kathleen Langan, program
7 director at AECOM.

8 MR. LUKER: David Luker, audit director, RSM.

9 MR. GUMS: Chris Gums, senior auditor, RSM.

10 MR. BLONDELL: Matthew Blondell, audit
11 manager, RSM.

12 MR. GIRARDI: Frank Girardi, executive
13 director capital programs school board.

14 MR. DE MEO: Mr. Chair?

15 MR. MAYERSOHN: Yes.

16 MR. DE MEO: Just briefly, earlier the chief
17 auditor made a comment about our auditors and I
18 thought I heard you say something about RSM.

19 MR. JABOUIN: Oh, I said that they do
20 fantastic work for us.

21 MR. DE MEO: But they're not our auditors;
22 right?

23 MR. JABOUIN: Our actual auditors are MSL.

24 MR. DE MEO: MSL.

25 MR. JABOUIN: Right now.

1 MR. DE MEO: Okay.

2 MR. JABOUIN: So RSM does a lot of projects.

3 MR. DE MEO: I just want to be clear that I
4 wasn't hearing --

5 MR. MAYERSOHN: Mr. Luker, if you could
6 introduce this item?

7 MR. LUKER: Sure. So thank you guys for
8 having us back. As you have in front of you
9 we've issued our program management report for
10 Q3. This report included the same traditional
11 cycle of auditing procedures that we typically
12 perform around PMOR as well as CPCM invoicing.
13 It also included review of the staffing plan as
14 well as the required deliverables included in
15 both the CPCM and the PMORs RFQs. So the results
16 of our work are presented in the form of four
17 observations that are new for this period. And
18 it would probably be easiest if we start on page
19 4 of the report to explain each observation
20 briefly and allow for management to comment on
21 their responses.

22 So the first observation on page 4, the chart
23 is the primary visual here that explains this
24 issue. As you may know, the RFQ includes
25 multiple requirements on both a monthly and a

1 quarterly basis for reporting on the PMOR. We've
2 provided a summarization, if you will, of those
3 requirements in this chart and the months
4 December through March which these requirements
5 were intended to be provided.

6 As you can see, the baseline schedule was
7 developed and issued in 2020 -- in December of
8 2020. However, the additional required reports
9 were not produced in that first month after the
10 90-day, you know, kickoff period for AECOM's
11 contract.

12 In January, again, no additional reports were
13 provided. In February the baseline schedule was
14 re-baselined or updated and a truncated report
15 was produced in the month of February which
16 accomplished some of the requirements in the RFQ
17 and did not include some others which have been
18 defined in tick marks on the following page which
19 I'll touch on briefly.

20 And then in the month of March a more
21 comprehensive report was issued, which included
22 several new reports and additional items that did
23 achieve some of the requirements of the RFQ, but,
24 again, there were some items that the PMOR
25 explained were not included and the reasons that

1 those have not been included are included in
2 management's response.

3 If we skip to the next page, notes 1 through
4 explain a little bit of the commentary that I
5 just provided on the schedule. The most probably
6 notable of which is note 3, which references
7 partial compliance with the monthly executive
8 summary of program performance as well as monthly
9 executive summary of project specific
10 performance. We referenced back to management's
11 response where there are several items that
12 either cannot be reported on, currently, based on
13 the information that AECOM has access to or is
14 comfortable producing or that e-Builder is able
15 to produce, things like RFI tracking as well as
16 some of the qualitative aspects of the RFQ's
17 requirements.

18 There also are quarterly reporting
19 requirements in the RFQ. You can see in the
20 chart just below the notes Q4 2020, both of the
21 required quarterly reports were provided and in
22 Q1 of 2021, obviously, the RACI had already been
23 prepared so it was in compliance but a knowledge
24 management report was not reproduced or updated
25 as of Q1, so the PMOR received a no in that

1 column.

2 The following page, page 6, speaks to the
3 concept of collaboration, which, as an auditor,
4 can obviously be somewhat hard to audit as it is
5 a somewhat qualitative and somewhat subjective
6 measure. However, during our interviews we did
7 perceive that there was a perceived lack of
8 collaboration in some instances, which I think
9 management will explain has been subsequently
10 addressed since this report was issued. But
11 there are specific requirements in the contract
12 which we cite here in Article 6 that we felt like
13 based on the results of our interviews had not
14 been complied with to the letter.

15 I'm happy to have management share their
16 response if they choose to. It's obviously quite
17 lengthy. And I think it may be better for
18 someone from management or Kathleen's team to
19 summarize rather than me having to go through
20 each item. But I'll, you know, proceed at your
21 direction, Mr. Chief Auditor.

22 MR. JABOUIN: Preferably, some commentary
23 from Ms. Langan.

24 MR. MAYERSOHN: Dr. Walsh -- or you know
25 what, let Kathleen, would you like to respond?

1 DR. LYNCH-WALSH: Well, I'm disappointed.
2 I'm going to ask, we're missing a person.
3 Where's Shelley?

4 Considering she wrote most of the RFQ and can
5 speak to requirements, it seems like she would be
6 critical to have in.

7 MR. JABOUIN: She can come in. She probably
8 heard it. She's probably on her way in.

9 Maybe Ms. Langan can speak in the meantime.

10 MS. LANGAN: I can speak but actually capital
11 program response is first, so if you want to do
12 that, Frank, and then I'm happy to.

13 MR. MAYERSOHN: Mr. Girardi.

14 MR. GIRARDI: Frank Girardi, executive
15 director of capital program. Yeah, we had looked
16 at this observation and had made some comments
17 and through the months through Mr. Luker and RSM
18 had asked that this be removed. So we were
19 looking at -- our response would not have been in
20 here after subsequent meetings that we did have
21 with them and we were looking to have that taken
22 off the report.

23 MR. MAYERSOHN: Shelley, can you identify
24 yourself for Mr. Bass?

25 MS. MELONI: Shelley Meloni, director of

1 pre-construction office of capital programs.

2 MR. MAYERSOHN: Thank you. Frank, does that
3 mean you're done with your comments?

4 MR. GIRARDI: Yes, I just wanted to put that
5 on the record that that response should not have
6 been included in there.

7 MR. JABOUIN: I'll look to Mr. Luker to
8 remove that if he's fine with it.

9 MR. MAYERSOHN: Mr. Luker?

10 MR. LUKER: We can remove that.

11 MS. LANGAN: Okay. Thank you. Kathleen
12 Langan, program director AECOM. As you know from
13 our response, they are lengthy. What we'll say
14 is what we've tried to show was the collaboration
15 and communication that happens monthly with the
16 district staff and all of the work that we do to
17 make sure we're coordinating with the district
18 staff. So I think that's throughout our
19 responses in the report.

20 What I'll say in general are two items. The
21 first of which is, AECOM manages programs
22 obviously differently than the previous PMOR, and
23 we are in a position where the school board has
24 directed us to perform this work, perform it as
25 quickly and with the highest quality that we can.

1 And so what our approach is is that we
2 collaborate, we discuss, we have established
3 meetings weekly with Mr. Girardi and his team,
4 titled organizational change committee. And so
5 we discuss the changes that we have recommended
6 and that have been discussed with the school
7 board on a weekly basis.

8 There have been a couple of documents that
9 went through to purchasing without a final
10 acceptance from the district, but our feeling on
11 our management style is these are living
12 documents and we'll collaborate and communicate
13 and work with the district, but at the same time
14 we have to move forward. So we don't necessarily
15 wait for each individual to approve. We build
16 consensus and then we move forward with the items
17 that we have recommended and that the board has
18 been accepting of. So that's number one.

19 The second thing I'll say is, change is
20 difficult. And we did write a section about
21 change management in our response. And we did
22 that because, obviously, the district has been
23 used to a program, a PMOR over the last five
24 years. And, again, the changes that we've
25 recommended are not always easy. You know,

1 people are not comfortable. And so we think that
2 that's something that we, as a team, and
3 certainly Ms. Meloni and our team have talked
4 about instituting some overall change in
5 management -- organizational change in management
6 strategies so people are more accepting of
7 change. So these are in our responses. So, with
8 that, I'll let Ms. Meloni -- I think it's
9 self-explanatory in our responses about our
10 report. We cannot report per the RFP. We are in
11 the midst of working in e-Builder to be able to
12 make it more efficient and enhancement so that we
13 can comply with the RFP. To an extent we are
14 making changes to the RFP under the leadership of
15 Shelley and Frank. And those changes will be
16 going to the board at the August meeting, so
17 everybody is understanding of what we will be
18 reporting and what we won't be reporting on.

19 MR. JABOUIN: If I can add this, Mr. Chair.
20 So I did get a chance to meet with Mr. Girardi
21 and Ms. Langan and she did describe some of the
22 changes that need to be done to e-Builder and how
23 the scripts that are required for her to be able
24 to do the reporting that she needs to. So I did
25 mention that I would work with her and Mr.

1 Girardi to monitor that process, which she has
2 pointed that out to me, personally.

3 MR. MAYERSOHN: Okay. Any questions on
4 Observation 1? Dr. Walsh.

5 DR. LYNCH-WALSH: Thank you. So I just
6 wanted to clarify, so Ms. Meloni wrote -- the one
7 section that she actually did not write because
8 that's not her area of responsibility but she
9 coordinated getting is actually the deliverables,
10 in terms of the reporting. And those were
11 written by someone else. And so what we've
12 discovered over the past several months is, in
13 working with AECOM and with Shelley is that, as
14 Mr. Luker mentioned, some of the information is
15 not available. There were things not going into
16 e-Builder. And I don't want to downplay that
17 particular script because we had a March 18th
18 meeting and it's been dragging on for want of, I
19 believe, a purchase order.

20 MR. MAYERSOHN: Are you talking about your
21 facilities task force meeting?

22 DR. LYNCH-WALSH: Yeah. Sorry. Just to
23 clarify. For those of you who are new, I'm also
24 the chair of the district's facilities task force
25 and we have been meeting weekly discussing

1 different topics. So we had a -- and Kathleen
2 and AECOM and Atkins and Shelley attend our
3 meetings on a regular basis. But this e-Builder
4 issue is, I think it's a \$20,000 purchase.

5 MS. LANGAN: About 25.

6 DR. LYNCH-WALSH: Okay. That has been -- I
7 brought my notes from the subcommittee meeting in
8 terms of what it does, and it's holding them up.

9 So when I read this report, I will say that
10 everything that Ms. Langan pointed out in her
11 response, which it was a response after my own
12 heart, it's pretty comprehensive. I think I told
13 her she NLW'd her response, but I can speak to
14 the validity, that these are all things that have
15 come up along the way.

16 So on this first one, yes, there's a lot of,
17 you know, were these things provided? The answer
18 is, they can't. Because, like, for instance,
19 earned value, we had in-depth granular
20 discussions about what would be necessary and the
21 district simply doesn't capture the raw data that
22 would be necessary to calculate it. So while the
23 person that wrote that put it in here, it took
24 five months and about two days because it took
25 five months before the task force met with AECOM

1 to go over these measurable objective metrics.
2 It took about five months and then in a couple of
3 days we sorted out what they could and couldn't
4 do and they've been finalizing the list in terms
5 of measuring these things based on what they can.
6 So there are some that can be done moving
7 forward, but there are others that we're years
8 away potentially from being able to do. So on
9 Observation 1 I just want to add some
10 clarification in terms of why there may be some
11 nos here in the district -- it's a partnership.
12 It's a two-way street. If you're putting a
13 requirement on a program manager, the district
14 has to do its part to make sure that they can, in
15 fact, do those things.

16 So the task force is comfortable with where
17 they're going. And I think when we had our last
18 conversation that this goes back to the board in
19 July or August to get finalized so that you'll
20 start seeing yeses moving forward. And we've
21 pretty much accepted that for the first year we
22 had hoped to see a lot of these things, but
23 realistically we've learned over the past few
24 months that it'll probably be next year that a
25 lot of these things get implemented because

1 they're working on just getting the tools needed.
2 And this e-Builder script is one of them.

3 So those are my -- I think on Observation
4 1 -- let's see. Relationships with district
5 senior management, district expectations of the
6 PMOR's approach to program management. So this
7 is on page 6.

8 So there's a lot of relationships mentioned
9 here and I'm just curious, this might be more of
10 an RSM question, is there a particular reason
11 these two were called out? I know you can't do
12 all of them, but.

13 MR. LUKER: I'm sorry, you're speaking to
14 which two relationships?

15 DR. LYNCH-WALSH: Page 6, the two -- because
16 under compliance with reporting requirements it
17 lists 6.2.2 relationships with district senior
18 management and 6.3.1 district expectations to the
19 PMOR's approach to program management.

20 MR. LUKER: There's also a reference to the
21 CPCM, a relationship with the CPCM, as well. And
22 so really our perspective was that in interviews
23 across all of those stakeholders we felt that
24 there were comments speaking towards a lack of
25 transparency and a lack of collaboration from

1 each of the parties that were cited in this
2 contract.

3 DR. LYNCH-WALSH: Did you guys interview
4 AECOM staff?

5 MR. LUKER: As a part of our procedures we
6 interviewed AECOM staff as well.

7 DR. LYNCH-WALSH: And let me be precise.
8 Meaning employees of AECOM versus subs.

9 MR. LUKER: We interviewed both employees of
10 AECOM as well as their subcontractors.

11 DR. LYNCH-WALSH: Okay.

12 MR. LUKER: And to be clear, we're not saying
13 that AECOM stated inside of their own team there
14 was a lack of transparency or collaboration.

15 DR. LYNCH-WALSH: Oh, no, and I'm not
16 interpreting it that way.

17 So when you say -- okay. So you're saying
18 having to do with the contract. Because I
19 thought I read somewhere -- oh, with program
20 stakeholders. The facilities task force is
21 actually a stakeholder in all of this and we
22 never get asked -- I know I forward you
23 everything, but nobody ever asks us how things
24 are going. And unless that violates something
25 that might be a good source of information given

1 the sheer amount of time we spend providing
2 oversight to the district and to the program
3 managers and documented observations. Anyways,
4 so there's that. Let's see.

5 MR. MAYERSOHN: Anything further on --

6 DR. LYNCH-WALSH: I'm looking. E-Builder --
7 sorry. Observation 1 does go on. But it's that
8 e-Builder -- so what, I guess, I don't know to
9 whom I direct this comment about the e-Builder,
10 the script purchase order.

11 Considering how long this has been going on,
12 when do we anticipate that being resolved? And,
13 I'm sorry, I'm looking right at you Mr. Luker,
14 but I don't expect you to answer.

15 MR. LUKER: That's okay. I obviously would
16 defer to management on that.

17 MR. JABOUIN: I think it's up to the district
18 to do that. Dr. Lynch-Walsh, I will push to get
19 that done because that is very important to get
20 the right purchase order in place.

21 DR. LYNCH-WALSH: I'm asking -- there's a
22 reason because -- there's a reason I'm asking,
23 because it has been dragging on. What's the
24 timeframe -- what's the holdup and what's --

25 MR. GIRARDI: Frank Girardi, executive

1 director of capital program. There was internal
2 staff that was supposed to accomplish this that
3 was giving pushback, but that has all been
4 resolved and once the purchaser order window
5 opens up again, because we're end of the fiscal
6 year, we will get that purchase order. So that
7 will be coming in probably the first week of July
8 when purchase orders are issued.

9 DR. LYNCH-WALSH: I guess I'm looking at Mrs.
10 Marte now. So -- only from the standpoint of
11 because he's mentioning the end of the fiscal
12 year now being the issue holding things up, and,
13 yes, I can see we're at the end of the fiscal
14 year, so is there anything else that would hold
15 this up if they had the purchase order ready to
16 go?

17 MRS. MARTE: Not that I'm aware of.

18 DR. LYNCH-WALSH: Okay. I mean, because this
19 has been dragging on for a while, so --

20 All right. Thank you.

21 I'll just make a note.

22 MR. MAYERSOHN: Ms. Dahl.

23 MS. DAHL: I want to echo that problem with
24 the e-Builder, because I kept reading this and
25 finding the same problem over and over again and,

1 quite frankly, I feel that what Frank just said,
2 and I'm sure he's telling us the truth, but
3 that's a poor excuse. Because if we have
4 something that's that important that costs, what
5 did you say, \$25,000, why was that being held up?
6 To me, we shouldn't be -- you know, the district
7 should not be doing that. They should provide to
8 the construction department and to AECOM every
9 single thing they need. And it was obvious in
10 this response that that was not happening.

11 Thank you.

12 MR. MAYERSOHN: Mr. Luker, do you have an
13 opinion on that?

14 MR. LUKER: I agree that the modification to
15 the e-Builder process to start to track change
16 orders from RFI through a proposed change order
17 all the way through an actual executed change
18 order is a beneficial modification to the current
19 system configuration and we support that change.

20 It does not change the fact that there is
21 some change order reporting that is already
22 available for changes that have been executed,
23 but it is an important change to appropriately
24 forecast looking forward what the commitments are
25 related to each program and each project.

1 MR. MAYERSOHN: And when is your next
2 follow-up to -- to this?

3 MR. LUKER: Sure. We typically follow up
4 each quarter. So as is the case with this
5 report, there are findings in the back of this
6 that are follow-up findings where if it is an
7 open item we will follow up on it in the next
8 quarter's deliverable.

9 MR. MAYERSOHN: So, I guess, and I ask the
10 chief auditor, can --

11 MR. JABOUIN: I think this is a little bit
12 too -- this needs to be done probably sooner than
13 August 12th. And I think maybe Mr. Girardi and
14 Ms. Langan and I can meet again. Because we met
15 about a week or so ago to talk about that.

16 I do concur with Dr. Lynch-Walsh and Ms. Dahl
17 that the district needs to go ahead and put the
18 purchase order together. But Mr. Girardi
19 explained the challenges.

20 I'm sorry. Ms. Marte?

21 MRS. MARTE: So -- and if I'm not
22 understanding the issue correctly --

23 MR. MAYERSOHN: Are you on? Is your speaker
24 on?

25 MRS. MARTE: Hello? May I be recognized,

1 sir?

2 MR. MAYERSOHN: Yes, you may be recognized.

3 MRS. MARTE: So, if I'm understanding, the
4 issue is that you don't have a purchase order for
5 what you need, there's a process for requesting
6 an exception to the deadline.

7 So those of us in finance understand that we
8 have to cut off your year-end and start closing,
9 especially in a district this large it'll never
10 get done and we have very strict statutory
11 deadlines. But there is a process in place that
12 if you have an emergency, we do it all the time,
13 that you say, I need this approved, and we just
14 keep -- Ms. Motiwala, Ms. Coker and I keep it on
15 our list of like things we had to add.

16 So there's a process in place in the
17 district. So, you know, quite frankly, blaming
18 the year-end process is a little bit unfair.
19 There is a process that allows for what we call
20 an emergency purchase order to be issued. And it
21 happens, quite frankly, a lot more than I wish it
22 did because it's more work for us.

23 MR. MAYERSOHN: Is Ms. Coker here?

24 MR. JABOUIN: I'm not sure that it was turned
25 over to you.

1 MR. MAYERSOHN: Is Ms. Coker here?

2 MR. JABOUIN: I'm sorry. Have we even
3 completed the purchase order to give to Ms.
4 Marte? I don't think that that's in that status.

5 MR. MAYERSOHN: So is Ms. Coker here?

6 MR. JABOUIN: She might still be out there if
7 you give me one second.

8 MR. MAYERSOHN: Yeah, can we get her?
9 Because she's -- Ms. Coker is, I guess, the
10 director of purchasing. So Ms. Coker is here.

11 Have you been listening, Ms. Coker?

12 MS. COKER: I have been listening to the fact
13 that the purchase order is not done. I hope
14 you're not saying that it's our delay.

15 MRS. MARTE: Is there an over -- excuse me,
16 may I?

17 MR. MAYERSOHN: Yes, you may.

18 MRS. MARTE: Is there not an override process
19 where somebody wants a purchase order after the
20 cutoff window?

21 MS. COKER: Yes, there is.

22 MRS. MARTE: You send it to me and I approve
23 it?

24 MS. COKER: Yes. And I have not received
25 anything.

1 MRS. MARTE: There you go.

2 MR. GIRARDI: We, facilities and everyone
3 works the five-day workweek. We'll have it
4 tomorrow and on someone's desk Monday when
5 everyone comes back.

6 MR. MAYERSOHN: Well, he said he just works
7 five days.

8 Clarification, Frank, you meant four days?

9 DR. LYNCH-WALSH: No, they --

10 MR. MAYERSOHN: Oh, you work five and
11 everybody else works four? Got you. Okay.

12 MR. GIRARDI: In the construction area we
13 work five. There is no four-day workweek.

14 MR. MAYERSOHN: Okay. Okay.

15 MS. COKER: If you send it to us tomorrow I
16 can process it tomorrow.

17 MR. GIRARDI: Will do.

18 MRS. MARTE: Ms. Coker texts me routinely and
19 I will approve the override.

20 MR. MAYERSOHN: Okay. So what I would ask,
21 Mr. Jabouin, if you can follow up with us,
22 whether it's through an email or whatever it is,
23 it doesn't have to be Monday, but just let us
24 know that this process has been implemented
25 before year-end.

1 MR. JABOUIN: Sure, I can do that.

2 What happens though is, Mr. Girardi, we do
3 want to review it to make sure the purchase order
4 is right because there was one before that was
5 not complete. But that process is before Ms.
6 Coker and certainly before Ms. Marte's area.
7 It's something that Mr. Girardi's area needs to
8 do from a management standpoint, which he's
9 indicated he's done.

10 MR. GIRARDI: Could you get closer to your
11 Mike or turn it up?

12 MR. JABOUIN: I'm sorry. Yes.

13 MR. GIRARDI: It's hard with the mask on.

14 MR. JABOUIN: Yes.

15 MR. GIRARDI: That's better.

16 MR. MAYERSOHN: Okay. Dr. Walsh, and then
17 I'd like to wrap up this because I think we've
18 gotten the gist the Observation 1.

19 DR. LYNCH-WALSH: Yeah, I had one other thing
20 on Observation 1.

21 Okay. So, just to summarize, tomorrow this
22 will get approved is what I'm hearing?

23 MR. JABOUIN: I think next week is the more
24 reasonable timeline.

25 DR. LYNCH-WALSH: Well, wait. Hold up. That

1 sense of urgency. So Frank says the issue has
2 been handled, Mary can immediately do the
3 override and Ms. Marte just said she'll approve
4 it. That sounds like it can happen Friday to me.

5 MR. JABOUIN: Well, I think it would take a
6 little bit of time to ensure that the purchase
7 order is correct.

8 DR. LYNCH-WALSH: I would hope not.

9 MR. JABOUIN: I would hope so.

10 MR. MAYERSOHN: The process will be followed
11 before the year-end, so that this way there's not
12 a challenge that it's at the end of the fiscal
13 year, whatever obstacles there are. Again, it's
14 not for us to manage that aspect.

15 DR. LYNCH-WALSH: No, I get that. But I want
16 to thank Frank, Mary and Ms. Marte because they
17 literally just solved a problem and said it could
18 be handled by tomorrow, which is, from my
19 perspective, is fabulous. This is exactly what
20 this process is supposed to do, is continuous
21 improvement and solve problems. And so they just
22 solved it. And I guess I'll follow up tomorrow
23 and see where we are.

24 MR. MAYERSOHN: Well, I don't think it's
25 necessarily -- I think it's communication is more

1 of the issue, but --

2 MRS. MARTE: It's not a problem.

3 DR. LYNCH-WALSH: Well, not a problem -- no,
4 I'm not saying the problem was anywhere other
5 than the issue that they resolved. And then it
6 needs to get communicated and moved down the
7 line.

8 MR. MAYERSOHN: So is that it for 1?

9 DR. LYNCH-WALSH: Well, I see Ms. Dahl had
10 her hand up. The other last sticky I had here
11 was on page 13. They mention the MPU, format for
12 monthly reporting, because we -- we had this on
13 the task force. Remember, we had our meeting
14 cancelled on us last -- in May. So we actually
15 kind of looked at the monthly reporting. But the
16 MPU, the monthly project update -- aren't they
17 project progress updates?

18 MS. LANGAN: Project updates.

19 DR. LYNCH-WALSH: Oh, okay. In any event,
20 that's a good -- those provide a lot of useful
21 information on project level basis and I've shown
22 them to a couple of board members because it
23 would generate fewer board member requests once
24 they get used to seeing that information.

25 So I just wanted to point that out. And

1 that's on page 13. I'm sure it's in other
2 places.

3 And then I'm done with 1.

4 MR. MAYERSOHN: Ms. Dahl?

5 MS. DAHL: Okay. My concern is that since
6 Mr. Girardi has asked to step back in his
7 position, I don't know when that takes effect,
8 but with Mr. Jabouin saying he needs to meet with
9 them to get approval and all of that kind of
10 stuff, it just seem to me, no offense or
11 anything, it just seems to me that we're still
12 pushing this back.

13 This needs to have been done yesterday and
14 any longer than what it should take, in my
15 opinion, is poor management on the side of
16 Broward County.

17 Thank you.

18 MR. MAYERSOHN: Okay.

19 All right. Observation Number 2.

20 MR. LUKER: Yes, sir. Observation Number 2
21 is similar in nature to Observation Number 1,
22 except in this observation we are focused on the
23 CPCM or Atkins' reporting responsibilities.

24 In regards to their monthly requirements
25 there were essentially three reports that were

1 not produced in the February reporting window and
2 two reports in January, one report in December.

3 These reports --

4 (Brief interruption.)

5 MR. LUKER: Bless you.

6 MR. MAYERSOHN: Did you capture that, Mr.
7 Bass?

8 MRS. MARTE: It sounded like a dog.

9 COURT REPORTER: I thought somebody let a dog
10 in.

11 MR. LUKER: I thought it was a dog as well.

12 So immediately upon notifying Atkins
13 personnel that these reports were missing from
14 the monthly package they were produced and they
15 were distributed to our team as well as
16 management. So this observation was essentially
17 remediated upon its identification. But it does
18 go in the report since at the time of our audit
19 it was not produced.

20 MR. MAYERSOHN: So it's currently completed.

21 MR. LUKER: It is completed.

22 MR. MAYERSOHN: Okay. Are there any
23 questions on this one? Dr. Walsh.

24 DR. LYNCH-WALSH: Just a quick comment to add
25 some context.

1 So Atkins has been doing the reporting, the
2 same person, for, what is it now, three years?
3 So that explains a lot more yeses and they do
4 quite a robust set of reports that are very
5 helpful, but they've also been doing them longer.
6 So I just want to clarify for the people that
7 might not be familiar with the difference between
8 the two is, AECOM's been on board since last July
9 and Atkins got essentially renewed and has been
10 doing this for three years.

11 I don't have any other issues.

12 MR. MAYERSOHN: Observation Number 3.

13 MR. LUKER: Observation Number 3 pertains to
14 system access within e-Builder. RSM selected a
15 sample of personnel and identified one terminated
16 project manager remained in the system for nine
17 days post termination. We also noted that that
18 project manager had various workflows that were
19 sitting in their cue for approval to move their
20 project forward. Those are listed in the bullets
21 provided there, invoice approvals, change order
22 approvals, DOP approvals as well as some project
23 meeting minutes. We highlighted that upon
24 termination the removal process from e-Builder
25 should be followed immediately thereafter and

1 also note that with more than 10 terminations now
2 on the AECOM team, this process for system access
3 and system removal is something that we thought
4 was important to address, not necessarily from a
5 data security or data privacy type issue, but
6 more about schedule progression and making sure
7 that a new project manager is assigned to those
8 projects so that those workflows can continue to
9 be pushed forward and the project advanced.

10 MR. MAYERSOHN: Any questions on that
11 observation?

12 MS. DISCH: I have one.

13 MR. MAYERSOHN: Yes, Ms. Disch.

14 MS. DISCH: I know you just mentioned that
15 you didn't take any steps for data security; is
16 there a reason why?

17 MR. LUKER: Data security is typically not a
18 component of the type of audit work that our team
19 does. We are focused on more of the manual
20 processes around the technology. We could
21 incorporate technical security aspects into our
22 scope in the future but have focused on
23 operational aspects for the most part.

24 MS. DISCH: Okay. Usually, I like -- I'm
25 preaching to the choir, I know --

1 MR. LUKER: Sure.

2 MS. DISCH: But usually when you see these
3 terminations still have access, the next step is
4 to say, well, did they actually access the
5 system, and if they did, what was done, and if
6 they didn't, there is no real risk, it's just a
7 slap on the wrist. But, you know, you never know
8 if someone is disgruntled and goes in and messes
9 up the system for everybody. So it is, I think
10 that it's an important step.

11 MR. LUKER: We can speak to that. That
12 person did not access it. We did check. My
13 apologies.

14 MS. DISCH: Okay. That was my one question.
15 Thank you.

16 MR. MAYERSOHN: But I guess to the point, is
17 there a procedure in place?

18 MR. LUKER: Yes.

19 MR. MAYERSOHN: So there is. Okay.

20 MS. LANGAN: Yeah, we have put a procedure in
21 place so that doesn't happen anymore.

22 MR. MAYERSOHN: Okay. Anybody else?

23 Dr. Walsh; none?

24 DR. LYNCH-WALSH: No, I have a prior
25 observation on the staffing plan question.

1 MR. MAYERSOHN: Oh, okay. Well, let's go
2 through -- okay. Number 4.

3 MR. LUKER: So this was the first period in
4 which AECOM had -- had invoices approved. So in
5 our first round of review of AECOM's invoices, as
6 you can see, several of these bullets pertain to
7 small unsupported items or mathematical
8 inaccuracies, just little things that were
9 identified during our work related to employees
10 that maybe were not on the staffing plan but were
11 billed during that period. These things have
12 been addressed and the support has been provided
13 and any corrections that were needed to be made
14 have been made. So I won't go through each of
15 these in detail because they are rather ticky,
16 but we did identify some issues in those first
17 couple of invoices which have been remediated.

18 MR. MAYERSOHN: Any questions on this one?

19 Ms. Disch?

20 MS. DISCH: I guess this is just more of a
21 statement. Like when I see these, it's like
22 every single time. Every single time issues like
23 this are found, like missing documentation,
24 approved timecards, overspend, and then we get to
25 the year-end audit and the audit says that we

1 have a clean controls opinion. And I just don't
2 understand how time and time again we can see
3 money being spent without support, especially in
4 like a payroll type area, and then also claim
5 controls opinions. And it's just an overall
6 statement. It has nothing obviously to do with
7 your work. Like thank you for putting this here.
8 And it's just -- like there is such a disconnect
9 between maybe the work being done by one firm
10 versus -- maybe this speaks to RSM's firm or the
11 granularity, but I really hope that when we're
12 doing the RFP of the financial statement audit
13 that it digs into the controls a little bit
14 tougher than what I've seen since my time on this
15 audit committee.

16 MR. MAYERSOHN: So, Mr. Jabouin?

17 MR. JABOUIN: I also think that, Ms. Disch,
18 there will be an opportunity to talk to Dan
19 O'Keefe and Eddy Castaneda from MSL. So they'll
20 be here in the August meeting to go over their
21 plan for fiscal year '21 audit and, obviously,
22 there are some good points that you brought up as
23 far as the RFP and that should be considered to
24 make sure that the committee knows how they are
25 able to absorb that information for their work.

1 MR. MAYERSOHN: But I think to Ms. Disch's
2 point, this is very similar to the, I'll call it,
3 reoccurring theme of the property and inventory
4 audits.

5 MR. JABOUIN: Yeah, and I think, Ms. Disch,
6 are you asking as far as the year-end audit and
7 how they account that?

8 MS. DISCH: Yes, I just don't think -- and to
9 Mr. Mayersohn's point, nearly every single audit
10 at this granular level has huge control issues,
11 huge. Every single time we see these findings.
12 And then when we do the overarching audit --

13 MR. MAYERSOHN: There's no substance.

14 MS. DISCH: -- nothing is ever found. So
15 there's a mismatch. Maybe the answer is these
16 audit reports should be given to those auditors
17 and they should then say, well, what's the
18 materiality of this? We've assessed it. At some
19 point they should be seeing these and
20 implementing it into their work scope at some
21 level.

22 MR. JABOUIN: They do make the request for
23 our audits when they start to do the field work.
24 But I don't want to get into their shoes, but
25 I've seen those type of instances where they

1 talked about how they're sampling methodology and
2 what it leads to and what they consider
3 materiality. But MSL will have to address that.

4 MS. DISCH: Yes, agreed. I agree.

5 MR. JABOUIN: And I'll communicate with them
6 knowing that they'll get a question like that in
7 August.

8 MS. DISCH: Okay. Thank you.

9 MR. MAYERSOHN: Dr. Walsh.

10 DR. LYNCH-WALSH: Yes, I just wanted to say
11 that I agree. I think I did -- they did mention
12 materiality being a reason one time when I
13 brought it up but there does definitely appear to
14 be a disconnect because you get these glowing
15 reports on the financials and I'm like, where am
16 I again?

17 MS. DISCH: Exactly. Exactly.

18 DR. LYNCH-WALSH: Yeah, so I mean, we just
19 had one with the caps and gowns and how that
20 procurement occurred and there's a lot of things
21 wrong there. So I don't ever see how we get such
22 clean financials, but, anyway, that's that. I'm
23 waiting for Prior Observations Number 1.

24 MR. MAYERSOHN: All right. On the Prior
25 Observations, do we just want to -- I mean --

1 MR. DE MEO: Complete it.

2 MR. MAYERSOHN: Huh?

3 MR. DE MEO: Complete it.

4 MR. MAYERSOHN: No, no, I'm just saying, open
5 it up or do you want to go through each
6 observation? That's my question.

7 All right. We'll just go through each
8 observation.

9 Number 1.

10 MR. LUKER: So there are only two
11 observations on the followup list. The first is
12 completed, as you noted, and it relates to the
13 AECOM staffing plan. In our prior report we
14 commented on various components of the staffing
15 plan and concerns therein and have effectively
16 closed this observation due to a couple of
17 factors, primarily, the factor -- the fact that
18 management has accepted a staffing plan from
19 AECOM as a part of the conclusion, if you will,
20 of the initial phase of their onboarding work.

21 We acknowledge that a staffing plan is
22 something that should be modified and should be
23 changed as the program evolves and transitions
24 into new phases of construction. And so we
25 appreciate that it will never be exact and it

1 should be modified and tailored on a go-forward
2 basis. But management did accept a final
3 staffing plan that they determined was
4 appropriate for the program at that point in
5 time, so we're closing this item from a follow-up
6 perspective.

7 MR. MAYERSOHN: Dr. Walsh?

8 DR. LYNCH-WALSH: Okay. So two things. One,
9 this was the thing where Mary wanted the
10 additional information.

11 Do we need to vote on that? Because I know
12 when I make requests I'm told we have to vote.

13 MR. MAYERSOHN: We could.

14 DR. LYNCH-WALSH: I'm just saying.

15 MR. MAYERSOHN: Yeah. No, we could.

16 DR. LYNCH-WALSH: I totally support it.

17 MR. MAYERSOHN: So would you like to make a
18 motion?

19 DR. LYNCH-WALSH: Yes, I'd like to make a
20 motion to request the dollar value of each
21 project and the vendor breakdown for each
22 project.

23 MR. MAYERSOHN: Okay. Do we have a second?

24 MS. DISCH: Second.

25 MR. MAYERSOHN: Second by Ms. Disch.

1 Any further discussion?

2 (No response.)

3 MR. MAYERSOHN: All in favor signify by
4 saying, aye.

5 COMMITTEE MEMBERS: Aye.

6 MR. MAYERSOHN: Anybody opposed?

7 (No response.)

8 MR. MAYERSOHN: The ayes have it.

9 DR. LYNCH-WALSH: Okay. And then my other
10 comment is, this looks just at the PM. And
11 recently at one of the facilities task force
12 subcommittee meetings, because we've been looking
13 -- we look at the entire staffing plan, not just
14 the PMs, and we had them looking -- we actually
15 went through each of the positions for AECOM and
16 its subs, and where we kind of got hung up were
17 on understanding the M/WBE related positions.
18 Because we had asked and finally got the Bach
19 Real Estate invoices. You may recall last year
20 that poor Garth got raked over the coals, but we
21 had also requested all the subs in the motion
22 that the task force passed. I want to say it's
23 probably two years ago now. We had asked about
24 all the subs and only Garth rose to the level of
25 this quarterly review.

1 So what I'd like to point out is, according
2 to the relationships -- this is in the contract
3 and it's Section 6.2.8, relationships with the
4 Economic Development & Diversity Compliance
5 Department, M/WBE compliance, the PMOR is
6 responsible for supporting EDDC with compliance
7 process and the execution of Policy 3330. The
8 PMOR may be required to provide staff
9 augmentation, provide assistance with the
10 Supplier Diversity & Outreach program compliance,
11 contractor outreach and other assistance in
12 support of the policy. While EDDC has primary
13 responsibility for the management and oversight
14 of personnel involved in the facilitation of
15 Policy 3330 in support of the SMART program, the
16 PMOR is expected to include any staff
17 augmentation in the RACI chart prepared for the
18 OCP.

19 The reason that I bring this up is that in
20 the staffing plan there are two EDDC staff
21 augmentation positions that the EDDC officer
22 explained are supervised by him. But there are
23 three M/WBE positions, and these are all Bach
24 sub-positions, that they said were not staff
25 augmentation and that are actually supposed to be

1 getting managed by AECOM.

2 So that is actually not in compliance with
3 the contract. It appears to be something started
4 with Heery and somehow migrated its way over into
5 AECOM, but what may have been missed is that
6 AECOM, as RSM would know because they reviewed
7 this current RFQ, the same rules that applied to
8 Heery don't apply to AECOM. And in one area,
9 this was with some specificity added in there, so
10 we have three positions that the district is
11 paying a multiplier on that are not staff
12 augmentation. And if they're not staff
13 augmentation, then what are they?

14 AECOM is on the hook for 45 percent M/WBE
15 participation, meaning 45 percent of what it's
16 billing is M/WBE. The district's goal is 30
17 percent and they committed to 45.

18 So, if in order to keep somewhere close to
19 that they need to switch to PMs, since Bach
20 apparently does have project management in
21 addition to M/WBE outreach, then that's one
22 thing. But that's not what we currently have
23 going on. We have three positions, and these are
24 not, you know, like \$5 an hour jobs, one person
25 is 257,000 a year, I think, and we have three

1 positions that don't fit the contract in the
2 staffing plan.

3 The rest of it I think was -- there weren't
4 any real issues. That was the one thing that
5 jumped out.

6 So I just wanted to bring that to everyone's
7 attention. Because if we're looking at staffing
8 plans and compliance with the contract, it's not
9 in compliance.

10 And then the other -- also related to
11 staffing, there is -- the 100,000 school choice
12 projects are being managed -- there's a lot of
13 projects that have snuck into what AECOM is
14 managing that are above and beyond the project
15 list that they were provided when they responded
16 to the RFQ. So some of those that were
17 identified, and these are all again, we're
18 putting a multiplier, school based projects such
19 as school choice, security work, donation work
20 DEFP legacy projects and FS&E. The district has
21 a PMIII that works on playgrounds and ADA
22 projects and so they just added a PM and a CM,
23 construction manager and project manager to the
24 org chart, so these are projects, in looking to
25 save as much of the 800-million-plus the overage

1 and get in into the schools, if we don't have to
2 pay a multiplier to have projects managed, that's
3 a savings that could then put money into the
4 schools. So these are some issues that have come
5 up, because AECOM was given a list of projects,
6 and, yes, it was, you know, clear that they're
7 managing the capital program, but I don't think
8 they ever imagined that they would be doing all
9 of these, you know, couple hundred school choice
10 and then everything that kept getting added in.
11 Someone's got to manage them, but they were never
12 -- this was never part of the deal in the front
13 end. So -- and that impacts staffing because
14 they can't work on the projects that are listed.
15 This eats up a lot of time because these are
16 smaller projects.

17 So, anyway, that's my last thought on this.

18 MR. MAYERSOHN: Mr. Sabin?

19 MR. SABIN: Mr. Chair, I apologize but I have
20 a meeting and I have to leave.

21 MR. MAYERSOHN: Okay. Thank you so much. We
22 still have a quorum; correct?

23 MR. JABOUIN: I believe so.

24 MR. MAYERSOHN: Mr. Girardi?

25 MR. GIRARDI: Yes, I can answer a little bit

1 to that. The new PMIII that was just put on the
2 org chart will be taking over those school based
3 projects and we'll be taking them off of the
4 AECOM schedule of work.

5 MR. MAYERSOHN: Okay. Thank you.

6 Observation Number 3.

7 Are there any other questions on 1?

8 (No response.)

9 MR. MAYERSOHN: Observation 3.

10 MR. LUKER: The last observation followup is
11 partially complete. This pertains to the process
12 by which a project's schedule is updated to
13 account for an executed change order which
14 modifies the project schedule. We have tested
15 this three rounds and in all three rounds the
16 executed change order has not been reflected in
17 the next schedule that was produced by the
18 contractor. So we are currently waiting for
19 additional change orders that extend the project
20 durations to be approved so that we can then go
21 back and validate that the schedules have, in
22 fact, been updated.

23 I believe that there has been some training
24 and some additional things that have been done by
25 management to ensure that this does not happen

1 going forward but would defer to management to
2 comment on their current status of this.

3 MS. LANGAN: Thank you, David. Kathleen
4 Langan, AECOM program director. We have
5 instituted changes within the documents that come
6 from the approval process that go back to the
7 contractors letting them know that their change
8 order was approved. There was never any
9 documentation included in those notices on the
10 schedule that was at the time it was added. So
11 we are taking care of that. And then we are
12 monitoring and working with our project
13 management teams. We have trained them in that
14 regard to look for these additional days added to
15 the schedule through change orders. So we have
16 made some progress and we expect that on the next
17 audit that we'll be found in compliance.

18 MR. MAYERSOHN: So it says revised estimated
19 completion date June 17th, 2021, which is today.
20 So, in your opinion, it has been completed?

21 MS. LANGAN: Yes, sir.

22 MR. MAYERSOHN: Okay. And, Mr. Luker, you
23 haven't audited; correct; yet?

24 MR. LUKER: That's correct. In this coming
25 quarter we will pull change order transactions

1 and schedules to validate that that has been
2 done.

3 MR. MAYERSOHN: Okay. Are there any other
4 questions?

5 MR. DE MEO: Mr. Chair?

6 MR. MAYERSOHN: Yes, Mr. De Meo.

7 MR. DE MEO: Yeah, just about the objectives
8 and approaches on page 27, it says that the
9 auditors review the results with OCA, OFC, CPCM
10 and so on, to the extent some of this applies to
11 the financial area, does RSM discuss it with the
12 CFO?

13 MR. LUKER: No, sir, we have not
14 traditionally discussed our reports with the
15 CFO's office, but at the direction of the chief
16 auditor we'd be happy to do that if necessary.

17 MR. DE MEO: And the second question is, in
18 the -- in scoping these procedures, was the chief
19 auditor involved with selection of transactions,
20 the number of selection of transactions or did
21 you discuss that with the chief auditor?

22 MR. LUKER: Yes, sir. So every quarter we
23 have a meeting to explain our planned approach
24 for our procedures. We modify those based on
25 feedback from the chief auditor's office.

1 However, they typically do not involve any
2 defining of sample sizes or actual transactions
3 to sample. We pick those judgmentally once we
4 have approval for the scope of work that we're
5 intending to move forward with.

6 MR. DE MEO: And does your engagement letter
7 detail some of the testing?

8 MR. LUKER: No, sir. The arrangement letter
9 that we have with the school board is an
10 overarching kind of master services type
11 arrangement letter and then we execute these
12 individual objectives and approach, statements of
13 work is essentially what we call them. And what
14 you see here in the objectives in the approach
15 section of this report mirrors what is agreed to
16 in our arrangement with the chief auditor's
17 office for this scope of this period of work.

18 MR. DE MEO: Thank you.

19 MR. JABOUIN: Just to add to that, Mr. De
20 Meo, as Mr. Luker indicated, I meet with them
21 quarterly before their work begins. Because we
22 have an overall strategy. Since they can't look
23 at every area, we determine like, you know,
24 what's going to get looked at this quarter, that
25 quarter and so forth. And then when there are

1 changes, like, for example, when AECOM came into
2 the picture, there was, you know, some different
3 things we needed to consider. So we look at
4 these programs every quarter and sort of guide
5 the testing into where we should go next. But as
6 far as, as Mr. Luker indicated, the specific
7 samples, that would be a bit too much because
8 they'd be waiting for me for a long time to
9 gather the availability for that detail and so
10 they do make those decisions themselves.

11 MR. DE MEO: Thank you.

12 MR. MAYERSOHN: All right. So do we have a
13 motion to transmit the RSM report on program
14 management?

15 MR. MEDVIN: So moved.

16 MR. MAYERSOHN: Motion by Mr. Medvin. Do I
17 have a second?

18 DR. LYNCH-WALSH: Second.

19 MR. MAYERSOHN: Second by Dr. Lynch-Walsh.

20 All in favor signify by saying, aye.

21 COMMITTEE MEMBERS: Aye.

22 MR. MAYERSOHN: Did you have a question, Dr.
23 Walsh?

24 DR. LYNCH-WALSH: I just had a comment,
25 because I'm not sure if everyone's staying for

1 the roofing analysis, so before we lose the
2 group. Well, you guys are staying, but I don't
3 know if Shelley, Frank, I think Ron's outside.

4 So I just wanted to comment that, Rebecca
5 kind of alluded to earlier, that there's going to
6 be a leadership change. So, as some of you may
7 or may not be aware, there's no chief facilities
8 officer and hasn't been since Leo Bobadilla
9 resigned a year and a half ago, something like
10 that, the beginning of 2019.

11 But in any event, my concern is who would be
12 task assigned, either depending on how they view
13 it, either at the chief level or executive
14 director level. Because you can't just fling
15 somebody from another department over facilities
16 given where this program is and the complexity
17 and the challenges and the -- just everything
18 that's been going on, but --

19 MR. JABOUIN: That's not for this group to
20 decide.

21 DR. LYNCH-WALSH: But I can make a comment.
22 I didn't say it was for the group to decide. I'm
23 simply bringing it up and everybody in here
24 represents, is appointed --

25 MR. MAYERSOHN: Dr. Walsh, just make the

1 comment.

2 DR. LYNCH-WALSH: I'm trying.

3 MR. MAYERSOHN: I know. Just make the
4 comment.

5 DR. LYNCH-WALSH: Okay. So there is no other
6 logical choice for who to task assign as either
7 the executive director of capital programs or --
8 and to be clear, Frank is stepping down, which I
9 believe is effective in July. So the logical
10 choice would be Shelley Meloni. She has worked
11 for the district for a long time. She was the
12 executive director when I met her. She has been
13 task assigned as a chief facilities officer in
14 the past and then Derek Messier restructured.

15 But my concern is that someone from another
16 department could be task assigned as either the
17 chief or executive director for whatever
18 illogical reason. We can't have disruption.
19 There's too much at stake and people are starting
20 to work together and we need to keep that
21 momentum going.

22 So I would appeal to the members of this
23 committee, when you talk to your board members,
24 to think about who the best person is to be task
25 assigned. Because if they don't task assign

1 anyone you will have the director of
2 pre-construction, a director of construction and
3 a director of program controls and no point
4 person for AECOM and Atkins to be interfacing
5 with. Yes, it's supposed to be like a team
6 decision, but realistically you always have to
7 have somebody that has the authority to make a
8 decision ultimately.

9 So it does -- I don't know if it's on the
10 agenda for Tuesday. It's been very quiet in
11 terms of what the plan is. So I have no other
12 option than to appeal to everybody because
13 Shelley has always been professional, she works
14 well with the facilities task force, she works
15 well with all the other departments. She is a
16 registered architect. She's the district's
17 architect of record? Sorry to put you on the
18 spot.

19 MS. MELONI: For the district.

20 DR. LYNCH-WALSH: So she would be the most
21 seamless transition at this time when that's what
22 we need. So I just wanted to share that and
23 unfortunately put poor Shelley on the spot. But
24 I wholeheartedly recommend her to be task
25 assigned to whichever opening they decide to task

1 assign someone, either Frank's or the chief
2 altogether so that we can have some continuity
3 and move forward at this most critical time.

4 Thank you.

5 MR. MAYERSOHN: Okay. Just to let everybody
6 know, it's now 1:05. If we can -- and I don't
7 want to force the issue, but we've got a couple
8 of items to discuss before we conclude and we've
9 got a hard stop at, what time, 1:30?

10 MR. JABOUIN: 1:30 at the latest.

11 MR. MAYERSOHN: 1:30. So how do we want to
12 proceed from this point?

13 Do we want to go with the roofing analysis?
14 Can we do that in 10 minutes, 15 minutes?

15 DR. LYNCH-WALSH: Sure.

16 MR. MAYERSOHN: Is that okay with everybody?
17 And then we'll see where, how much time we've got
18 in the next 10 minutes?

19 Go ahead, Mr. Luker.

20 MR. LUKER: Thank you.

21 MR. MAYERSOHN: Speed reading.

22 MR. LUKER: So I'm actually going to kick
23 this one to my colleague, Christopher Gums, who
24 is a senior associate in our practice and helped
25 lead the follow-up work.

1 I will say that, in general, many, many steps
2 have been accomplished since we issued our
3 roofing report. New resources have been added to
4 the pool. AECOM has brought forward new
5 approaches and new resources to the process as
6 well. There are some technology related items in
7 here, as you will recall, that are kind of longer
8 term items that probably can't be addressed in a
9 three-month period, right, but Chris will walk
10 you through very briefly in our 10 or 15 minutes
11 each item and just a quick hit as to what the
12 status is.

13 MR. MAYERSOHN: So before you go, Chris, let
14 me ask a question. Does anybody have any major
15 questions on this item?

16 MR. DE MEO: Yes, I have one.

17 MR. MAYERSOHN: Okay. Mr. De Meo.

18 MR. DE MEO: My main concern is, if I read
19 this correctly, is that there is some process in
20 place to evaluate the needs of roof replacement
21 and repair. Is that process now in place and
22 functioning?

23 MR. LUKER: From my perspective, I'll say,
24 yes, sir, it is. But I think Kathleen would be
25 able to explain the roofing inspections process,

1 or reality checks I think is maybe the term we're
2 referring to, that can kind of speak a little bit
3 more to the technical granularity of what they're
4 doing.

5 MR. MAYERSOHN: Kathleen?

6 MS. LANGAN: Yes. Thank you, David.

7 Yes, we have -- Kathleen Langan, AECOM
8 program director.

9 We have instituted, which it was instituted
10 previously but it wasn't on a full-time basis and
11 not every roof was looked at with a roof reality
12 check. So we have a person who goes out and
13 performs a roof reality check on the projects.
14 It took us a while to get caught up with the ones
15 that were either bidding or going into
16 construction. But we're caught up with those now
17 and we're working on the projects that are in
18 design to make sure that we're back checking.
19 Obviously, the time has gone long from when
20 original inspections were done to where we are
21 today. So, yes, that process is being followed.

22 MR. DE MEO: And the evaluation is being done
23 by a roof inspector not an HVAC person who's
24 onsite that noticed there was a leak or --

25 MS. LANGAN: It's being performed by a

1 technical roofing person who does those reports.
2 And then he writes the report afterwards. And
3 then the process is those reports go to what we
4 call the roof committee. And that committee
5 consists of the roofing team as well as Mr.
6 Morgan from the building department as well as
7 Mr. Kaufold from -- the director of construction.
8 Those reports are evaluated. We meet twice a
9 week. And so we look at those reports and we
10 look at change orders. We look at all kinds of
11 things.

12 MR. DE MEO: And, lastly, are the evaluations
13 being done with sufficient frequency to comply
14 with the warranties, to keep the warranties in
15 force?

16 MS. LANGAN: Sure. So that is a process that
17 I think I can safely say is in the works. We --
18 we, AECOM, are responsible for the first year of
19 warranty management. That would require two
20 inspections to happen that first year and then it
21 turns over to PPO. At that point Prima still
22 requires, as does Johns Manville, twice yearly
23 inspections. We are -- have worked with the
24 district. They have put together an RFP for a
25 roof asset management organization to come in.

1 Obviously, we, under AECOM, have about 17 million
2 square feet of roofs and then this firm, whoever
3 is selected, will take over, I think there's
4 about 22 million square feet that is not
5 currently in the SMART Program. So they will be
6 in charge. They will get that running first,
7 those 22 million square feet of roofs.

8 MR. DE MEO: Okay. So that sounds
9 encouraging, but it seems to me that this should
10 be a top priority and that we're a little --
11 we're playing catch up ball here it sounds like.

12 MS. LANGAN: We are.

13 MR. DE MEO: Is there urgency -- is there
14 urgency within the -- within the district about
15 this?

16 MS. LANGAN: There is. You know, we have set
17 up a process now for roofs that are in so poor
18 condition. We put them into an emergency roof
19 replacement through the contracts through PPO.
20 And so as we evaluate and we do those roof
21 reality checks or as just as we're getting
22 complaints or whatever the case may be, we are
23 looking at those roofs and putting them in the
24 emergency roof replacement program. We are also
25 currently looking at carveouts.

1 Frankly, the roofing program is very
2 challenging. We have another 250 buildings to do
3 this year. We have 500-and-some buildings to do
4 next year. And so we have just been trying to
5 work to develop strategies to get more roofs done
6 faster. And so we're looking at these carveouts
7 as a way to do that. We're working with
8 procurement and legal. We're looking at the
9 design/build process and that's going to require
10 a lot of coordination with the building
11 department and purchasing. So we're constantly
12 looking at strategies to do better.

13 I can just tell you that I have stomachaches
14 every day about it. It's a huge undertaking.
15 We've lost -- two roofers have gone out of
16 business. Right now price increases are going
17 crazy as well as materials. Our roofers are not
18 able to get the roofing materials that they need.
19 So that's slowing us up as well. So it's a very
20 challenging time for the roofing program.

21 MR. DE MEO: Thank you, Mr. Chair.

22 MR. MAYERSOHN: Any other? Dr. Walsh?

23 DR. LYNCH-WALSH: So the facilities task
24 force met with AECOM and the building department
25 on May 13th to go over the September 2020 report.

1 So I kind of have comments that cover all of
2 them. And then since you just -- Mr. De Meo just
3 mentioned roofing inspections and all of that, I
4 have some comments on that.

5 So, basically -- because I didn't separate
6 it, so you might be happy that way. All right.
7 Improvements, staffing resources, which were
8 number -- well, actually I did mention number 6
9 and 7. So AECOM has added three experienced
10 building code compliance staff, the building
11 department has two additional inspectors, so now
12 they have four, and correct me if I'm wrong, Ron,
13 is looking for two more, that their dedicated
14 inspection scheduler responds to requests each
15 afternoon, increased the ISS details for comments
16 and clearance, that pertained to number 4. Some
17 of the concerns that came out of our meeting, the
18 lack of the long-term strategic roofing plan as
19 noted in Recommendation 2 resulted in the
20 district putting 30-year roofs on buildings in
21 need of replacement. So when a roof has been
22 replaced rather than repaired the state is
23 unlikely to allow building replacement. On the
24 plus side, a second roofing membrane
25 manufacturer, which you did note in here, Johns

1 Manville, which you just mentioned, the issue
2 that we had during the conversation was Polyiso
3 versus lightweight concrete continues to be
4 debated, and I'm not even going to get into why,
5 but it seems unclear whether there's a benefit to
6 using Polyiso. I expect the debate to continue.

7 The lack of technological resources remains
8 the problem in augmenting the building
9 department. We discussed the need to have a
10 notification system. You noted that ISS doesn't
11 do that. It is a feature available from a
12 GovPilot, if I got the name right. ISS does do
13 some aging of plan status. That was one of the
14 things we asked about.

15 e-Builder has the ability to add some
16 building department features, but it sounds, you
17 know, like it could be problematic customizing
18 it.

19 A program such as Bluebeam and a PDF reader
20 would be needed to automate plan review, which
21 they don't have.

22 All of these things would have been a much
23 better discussion in 2014, but, you know, it is
24 what it is.

25 As for the question regarding the roofing

1 inspections, we've asked for and they've started
2 putting together a responsibility matrix. As far
3 as that goes, it is being currently tracked in
4 Excel, which is passive, but we were trying to
5 find out what Maximo's capabilities are. We were
6 unable to get a response from the district and
7 IBM mysteriously couldn't attend our meeting.

8 So we have some questions regarding Maximo,
9 but one of the critical ones, and to Mr. De Meo's
10 point, which is a constraint on AECOM, is being
11 able to use Maximo to manage first-year warranty
12 work orders, not just roofing, but all of the
13 different things that are under warranty, to use
14 it for scheduling and coordinating instead of it
15 being done manually. And I don't know if AECOM
16 was able to have a discussion with PPO or whoever
17 regarding Maximo. Because there's a feature
18 called Scheduler Plus, which we weren't clear on
19 whether they're using it, so we've -- I'm going
20 to be submitting six questions to the district
21 based on our last subcommittee meeting, because
22 PPO also has some critical success factors and
23 we're not sure where they stand on those. So --
24 and they're also doing cleanup, data cleanup left
25 over from EDI, which EDI is a thing that needed

1 to be audited. But, anyway, as it pertains to
2 holding up AECOM, was there any update on that?

3 MS. LANGAN: We have scheduled a meeting to
4 start looking at that. If we can't use Maximo
5 there is another option that's very inexpensive
6 that we can use for that first-year warranty.
7 And we're looking at, in our experience we've
8 developed warranty programs for districts, and we
9 would do something like that.

10 We've got to have something similar to a work
11 order system to be able to track and then report
12 to the principals on if their warranty items have
13 been closed, open, and it also assists with
14 quality control because you can see which subs
15 are getting more warranty calls than others. So
16 it does help you in that respect.

17 So we'll get that meeting with PPO to talk
18 about Maximo and see what we can make use of in
19 the existing system. If not, we'll have to go
20 from there.

21 DR. LYNCH-WALSH: I mean, it's IBM, Maximo,
22 so, in theory, it should be able to do this. And
23 when you read what Scheduler Plus does, it
24 should. But we don't know the extent to which
25 they've implemented it. We know they've hired

1 schedulers over there, but we don't know to what
2 extent this is being used and time is wasting.
3 Like with the roofs, they had to track it in
4 Excel, because Maximo, which we've had for, I
5 think, three -- three years now, maybe four, is
6 only being used for the white fleet, the
7 maintenance vehicles, and school buses. And I'm
8 not even sure on the school buses because the
9 vehicle maintenance supervisor got up and spoke
10 at the board meeting and said he's doing stuff on
11 Excel spreadsheet. Yeah, so that's just -- in
12 terms of ways to help AECOM and things that
13 should be a priority, finding out what Maximo
14 does and getting that implemented as it relates
15 to their needs is a priority that they could use
16 help on.

17 And I just have one thing on when we get
18 to -- or if we are here on 3, on the carveout.

19 MR. MAYERSOHN: Go ahead.

20 DR. LYNCH-WALSH: Okay. So --

21 MR. MAYERSOHN: I mean, I'm trying to
22 consolidate it all because of the time
23 constraint, so --

24 DR. LYNCH-WALSH: Yes, I'm with you. I think
25 we're actually clipping along pretty good today.

1 All right. So on page 7, so there are
2 carveouts, which are -- and then there are things
3 which suggest that they were in the scope of the
4 SMART Program, but I'm pretty sure Plantation
5 High School Building 7, which is now only
6 inhabitable on the ground floor, because it's a
7 newer building, it has this design prototype that
8 is shared, there's a few of them, and it's
9 leaking like a sieve. I went there, completely
10 destroyed upstairs, the interior classrooms. So
11 my question is, just more of a clarification, was
12 that in -- I don't think this was in the original
13 hard scope. I believe this is an add-on because
14 it became an emergency. So, to me, there's a
15 difference between carving something out because
16 you can do it more economically and, oops, we
17 now -- you know, this building is leaking like a
18 sieve and we need to add into the scope, which I
19 believe is what the Plantation High School roof
20 is about. So I just wanted to make that
21 distinction.

22 There are a number of roofs with tarps on
23 them that are leaking like sieves that were not
24 in the GOB, that they weren't leaking like sieves
25 in 2014, but through the passage of time have now

1 started to leak and then need to be addressed.

2 So these are other things. AECOM is getting,
3 I cannot tell you how many emergency-type
4 situations that, you know, this is suddenly on
5 fire. Oakridge Elementary, the cafeteria is over
6 a year behind schedule and you can't imagine the
7 hardships that those people have had to put up
8 with not having a cafeteria and what they've had
9 to go through to make up for that.

10 Heery people drilled through walls and
11 exposed asbestos and displaced teachers for six
12 months.

13 You've heard about the Rickards roof
14 collapse. That's going to be a building
15 replacement. Markham Elementary Building 1 is
16 going to be a replacement. Stranahan will be
17 getting a cafeteria replacement.

18 These are all things that should have been
19 planned for but people weren't allowed to.

20 And I only bring those up because we
21 mentioned disparity and whether things were being
22 prioritized and whether things were being
23 executed equitably. And Markham, for instance,
24 is 96 or so percent free and reduced lunch and 40
25 percent English language learners. Never had a

1 Castaldi done on it. They're having one done
2 now. Nora Rupert asked about it at the board
3 meeting, so the Castaldi's moving forward. The
4 original recommendation from the architect was
5 that it needed to be replaced and we just
6 recently discovered that it was being renovated.

7 So there's a lot of -- every time since you
8 guys passed -- we passed the motion on disparity,
9 it's sort of in the back of my mind, as we look
10 at these projects, I go start looking at the
11 demographics and the prioritization. But those
12 are just some projects where people have had to
13 fight to get, you know, equity.

14 But, anyway, I'm done. I just wanted to
15 mention those. And that's my only comment on
16 that.

17 MR. MAYERSOHN: All right. Thank you for
18 your presentation.

19 DR. LYNCH-WALSH: I'm trying.

20 MR. MAYERSOHN: Great job. The only -- just
21 a quick question that I have, and it may not be
22 an audit question, but in the private sector
23 insurance rates are going up. And a lot of it
24 relates back to roofing issues of 25 years or
25 older. Does this relate back to -- and I guess

1 to Mr. Jabouin or maybe nobody knows the answer,
2 are insurance rates related to the cost of roofs,
3 some of them older, some of them falling apart,
4 whatever it may be? Are insurance rates going up
5 at all; do you know.

6 MR. JABOUIN: I don't have that.

7 MS. DAHL: Homeowners are.

8 MR. MAYERSOHN: Huh?

9 MS. DAHL: Homeowners are.

10 MR. MAYERSOHN: Homeowners, that's why I'm
11 wondering whether it's institutionally the same
12 way. I mean, it's just a curiosity question.

13 DR. LYNCH-WALSH: The district's self-insured
14 I was told, but you just reminded me of an open
15 item that somebody asked, is whether our
16 buildings are insured for their real replacement
17 cost versus, say, the DEFP cost, you know,
18 whether we're upside down or under water?

19 MR. MAYERSOHN: Right. But even the fact
20 that it's self-insured, the cost of --

21 DR. LYNCH-WALSH: That's a separate problem;
22 yeah.

23 MR. MAYERSOHN: Right. But the cost of
24 construction has dramatically increased and it
25 will continue to dramatically increase; at least

1 40 to 50 percent over the last six months.

2 DR. LYNCH-WALSH: Well, remember with the
3 original 2014 estimates before Atkins trued them
4 up, that those estimates were never real. Those
5 roofing estimates were based on repair costs of
6 like 6, 8 and 10 bucks a square foot as opposed
7 to the actual scope of work that needed to be
8 done, which was a replacement, which is more like
9 20, 22, around there.

10 MR. MAYERSOHN: Right. But I'm even talking,
11 currently, now, if you were going to -- if you
12 had even an accurate repair six months ago, the
13 price has increased 40 percent to sometimes 50
14 percent in the cost of the materials and
15 construction.

16 DR. LYNCH-WALSH: I think they're having
17 issues on HVAC but one of Atkins functions is to,
18 you know, update their estimates, and most of the
19 things that are being awarded are coming in
20 within what, three, three percent?

21 MS. CARPENTER: That's correct. So currently
22 we haven't seen that giant jump in the project
23 costs as of yet. I know certain materials, you
24 know, related to metals or plywood, there's
25 certain things that the prices have

1 skyrocketed --

2 MR. MAYERSOHN: Right.

3 MS. CARPENTER: -- but generally on our
4 overall projects that we see being bid now, we
5 haven't seen that big of an increase. But it
6 could continue -- like you said, it could
7 continue to go up over the next few months.

8 MR. MAYERSOHN: Yeah. I mean, that's what
9 I'm seeing.

10 MR. LUKER: I'd add, too, some of the core
11 commodities did spike earlier in the year and
12 have now come down over the last month or two,
13 but I think the bigger issue is that the supply
14 chain that supports that has major gaps within it
15 still. And so the vendors' ability to actually
16 get the materials, regardless of the price,
17 becomes the challenge to project schedule, which
18 becomes a cost increase to general conditions and
19 I think those are the types of project concerns
20 that the next 12 months we'll certainly need to
21 focus on.

22 MR. MAYERSOHN: Right.

23 All right. So can we get a motion to
24 transmit the roofing process analysis?

25 DR. LYNCH-WALSH: So moved.

1 MR. MAYERSOHN: Motion by Dr. Walsh, second
2 by?

3 MR. MEDVIN: Second.

4 MR. MAYERSOHN: Mr. Medvin.

5 All those in favor signify by saying, aye.

6 COMMITTEE MEMBERS: Aye.

7 Anybody opposed?

8 (No response.)

9 MR. MAYERSOHN: The ayes have it.

10 Mr. Jabouin, I mean, where are we at from
11 a -- thank you very much you all. Appreciate it.

12 MR. DE MEO: Nice job guys.

13 MR. JABOUIN: So we do only have five minutes
14 left. We could see if we can stretch it out just
15 a little bit longer if some of the members could
16 stay. And maybe we just do a hard stop at 1:35.

17 I do need to go over the various points the
18 committee had from the last meeting.

19 MR. MAYERSOHN: Ms. Dahl?

20 MS. DAHL: I can't stay so I don't know if
21 that makes a difference for quorum.

22 MR. JABOUIN: We need seven.

23 MS. DISCH: I have to leave at 1:30 also.

24 MS. DAHL: But I just had a comment that I'd
25 like to make if that's okay, Mr. Mayersohn.

1 MR. MAYERSOHN: Sure.

2 MS. DAHL: I appreciate the fact that we try
3 to put time limits on the agenda to say we're
4 going to try to do this within this certain
5 period of time. However, it has been my
6 experience with doing that here at this committee
7 that we never follow it. And so, therefore, the
8 number of items that are on the agenda are way
9 too long, robust, whatever you want to use, to
10 fix it.

11 So I'm hoping that next year we can make sure
12 that, excuse me, that we try to handle less
13 things. Sometimes it's not possible at all, like
14 the added item about the policy thing today
15 certainly couldn't have taken 15 minutes it was
16 down there for. It took almost an hour. So,
17 hopefully, when the agenda is established from
18 now on, and I don't know if you do the time
19 limits or Mr. Jabouin does them, that we get a
20 little bit better about determining time limits
21 on some of these things and when other things are
22 added. Thank you.

23 MR. MAYERSOHN: Right. Well, these are -- I
24 mean, these are all projected. I don't want
25 to -- I, as the chair, don't want to sit here and

1 say, you know, this should take 20 minutes, it's
2 an estimate of time, and then say, sorry, we've
3 got to cut it off, we've got to move on to the
4 next item. These items, unless there are, and
5 I've had this discussion with Mr. Jabouin, unless
6 there is an item that is a specific time
7 constraint that we have to transmit, we can
8 always push this back to the next meeting. So,
9 for example, we're here with the HCT report, that
10 we've continued to have a look at and have asked
11 information to move forward and make changes, I
12 mean this is going to be moved on to the next
13 meeting.

14 MS. DAHL: And that seems to happen to so
15 many things.

16 MR. MAYERSOHN: Correct. Correct.

17 MS. DAHL: And I just have a concern about
18 that.

19 MR. MAYERSOHN: So, as I said, we can either
20 adhere to timelines or continue to --

21 MS. DAHL: And I'm not saying that. What I'm
22 saying is that, when you look at it, try to
23 anticipate, if you can, which I think you're
24 trying to do, a better period of time for some of
25 these things like that policy thing.

1 MR. MAYERSOHN: The policy thing I didn't
2 anticipate it would take as long as it did, but
3 it did.

4 MS. DAHL: Well, it's just a comment.

5 MR. MAYERSOHN: No, I appreciate it. I
6 appreciate it.

7 Mr. Jabouin?

8 MR. JABOUIN: Thank you. Ms. Dahl, it is
9 challenging to be able to get all that in. The
10 interesting part is, though, if my group is able
11 to produce the audits at the pace that we should
12 be, then it would be a very big challenge. So
13 under normal circumstances we'd actually have
14 more reports to look at and that at the rate that
15 we're going through them, that would definitely
16 be a challenge. So imagine today's meeting with
17 maybe like two more reports and how tough that
18 that would be.

19 So, Mr. Mayersohn, with respect to the next
20 item, it will take me a while to go through the
21 11 points that the committee had from the April
22 22nd meeting. HCT is here.

23 Oh, I guess because I told them 1:30 they've
24 actually departed.

25 MR. MAYERSOHN: Okay. So, I mean, from an

1 agenda standpoint, I would just make a motion to,
2 you know, move the HCT report to the next
3 meeting. And then chief auditor's report, unless
4 you have anything of urgency to say in the next
5 30 seconds?

6 MR. JABOUIN: I will to try to capture it in
7 30 seconds. We have no choice but to move it to
8 the August 12th meeting. That is very likely to
9 be a very long meeting because we -- if I'm able
10 to do everything I'm supposed to I have some
11 deliverables for that meeting and then MSL will
12 be here and so forth.

13 What I think is the most important thing to
14 capture is that I attended the graduation of
15 Dillard High and Plantation High School, and I
16 will tell you that, if you look at all the
17 challenges that are out there, that day sort of
18 reminded me as to what our mission is. That was
19 I would say some of the best moments of my year.
20 So despite all the challenges that are out there,
21 looking at the product that we produce certainly
22 makes everything gratifying. So if I run out of
23 time and that's what I say, I do want to go ahead
24 and compliment the district, Dr. Wanza, the
25 parents and the students for their work in a very

1 challenging year.

2 And then as quickly as Mr. Mayersohn
3 indicated, with the organizational chart on May
4 18th, we have been able to add to our group where
5 we'll get a director level position. That is
6 going to allow a lot of fieldwork to be done.
7 Because as we sit here on a regular basis there
8 are auditors that work for me that are waiting
9 for me to review samples and review fieldwork.
10 And that's just something that is just not
11 possible just because of the administrative
12 aspects that comes with that responsibility. All
13 of the divisions had a director level position
14 except for us, but that has been done. The
15 auditor general is here doing their audit. It is
16 a very challenging audit. It is very
17 time-consuming. It's very important. It's going
18 to go on until next March when their report is
19 issued. That is a very big time factor that's
20 there.

21 In addition, we had three other people join
22 the team. We had Wanda Radcliff, we've had
23 Nicole Smith and we had Donna Lazeda (phonetic)
24 join the team as well. But ultimately we will
25 recruit for and hire a director that would work

1 under me that will be responsible for a lot of
2 different things, including review fieldwork that
3 needs to be done.

4 That concludes all I can tell you at this
5 particular time.

6 MR. MAYERSOHN: Okay. Are there any comments
7 from the audit committee members?

8 DR. LYNCH-WALSH: We need a second on your
9 motion to move the HCT.

10 MR. MAYERSOHN: Well, I didn't -- I'm asking
11 for a motion.

12 DR. LYNCH-WALSH: Oh.

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

14 DR. LYNCH-WALSH: Well, I'd like to make a
15 comment.

16 MR. JABOUIN: I don't think we need one, but
17 -- I don't think we need a motion for that.

18 DR. LYNCH-WALSH: Well, I still would like to
19 comment, but I think Mr. De Meo --

20 MR. MAYERSOHN: Okay. So let's go first to
21 the audit committee member's comments.

22 Mr. De Meo?

23 MR. DE MEO: Well the auditor general was
24 mentioned, this may be an inappropriate question,
25 but I'm gonna ask it, has anyone, CFO, chief

1 auditor, has anyone been contacted by the grand
2 jury?

3 MR. JABOUIN: I mean, I don't think that that
4 would be a question that I would be able to
5 answer on that particular point.

6 MR. MAYERSOHN: Okay. That was it?

7 MR. DE MEO: That's it.

8 MR. MAYERSOHN: Dr. Walsh?

9 DR. LYNCH-WALSH: Okay. So my comments have
10 to do with sort of echoing what Ms. Dahl said.
11 And just reminding us on this HCT, and the same
12 happens with other things that are lengthy
13 conversations, we were supposed to have a special
14 meeting, and that never happened. So I'm going
15 to put on my Phyllis -- I'm going to be Phyllis
16 Shaw for a second. Because, realistically --
17 because Phyllis is the queen of special meetings.
18 I'm not saying that everybody wants to meet in
19 July, it could be in August before the regular
20 meeting, but it's unrealistic to think that we
21 could have that conversation within the space of
22 a regular meeting, especially since we're being
23 told it's going to be long. I knew today not to
24 plan on leaving here until 2 or 2:30 based on
25 this agenda. But, to be honest, when I got this

1 agenda I didn't realize until a day or two ago
2 that there was two pages to it. And I finally
3 realized there was a second page when I got the
4 hardcopy and then I was like, what are we doing
5 here? We know that this cannot be done by 1:30.
6 We all know it. So I blame the board room. I
7 don't know what happens when people come in here.
8 It's the like the land that time forgot and time
9 stands still. They had a client-attorney session
10 the other day that they said was going to take an
11 hour, it was two, almost two and a half hours
12 later that they emerged from that thing. It's --
13 we know that this is not going to happen. So,
14 you know, having HCT come, and I understand them
15 leaving because they're timeframe was 12:10 to
16 12:30 and it's 1:30.

17 So I don't -- I would think we need a special
18 meeting, but I don't want to commit people to try
19 to meet in July. And if we can't do that then
20 figure out how to time things better for the
21 August meeting.

22 MR. JABOUIN: The only thing we could
23 potentially do is come in earlier for the August
24 meeting and we've already extended that.

25 But I do think though, Dr. Lynch-Walsh,

1 though, if there are more reports that are
2 produced, that then makes it even much more
3 difficult because I think if things work out as
4 they're supposed to there will be more reports
5 that are produced and that -- that does put some
6 time constraints. Ultimately, I think all we can
7 do is just do our best with that.

8 DR. LYNCH-WALSH: But we have to be
9 realistic. I think we all know that HCT was not
10 ever going to happen at this meeting because you
11 have two RSM reports right before it and we were
12 speeding through that to begin with.

13 So, like I said, coming in earlier, but we
14 have to be more realistic in these timetables, we
15 just have to. Because people have to leave or be
16 more --

17 MR. JABOUIN: Well, I think -- I mean, we do
18 have to be. But Dr. Lynch-Walsh, for example, I
19 have a couple of projects that are in fieldwork
20 that if I bring them up, if I'm able to finish
21 them, then they're going to take some time. But
22 I think at the same time, I mean, I do appreciate
23 some of your commentary, but you probably need to
24 focus on being a little bit more concise to be
25 able to save us some time.

1 DR. LYNCH-WALSH: Okay. Mr. Jabouin, I'm
2 done. The point is that this was never going to
3 happen today. If you didn't notice, on the RSM
4 reports, we didn't have everybody commenting. So
5 it's not like I was eating up everyone's time.

6 MR. JABOUIN: If you could just try.

7 DR. LYNCH-WALSH: So I'm going to leave now
8 because you always put some insult in your
9 comments and -- no, no, no, I'm sorry, but I've
10 had enough. So because I know my limitations and
11 I know how to deal with issues that you insist on
12 creating, I'm going to take my concerns to the
13 state. So I'm glad that we're putting this off.
14 I am leaving. And I am -- I am no longer
15 engaging with you because there's really no point
16 to it.

17 Thank you.

18 MR. JABOUIN: Thank you.

19 MS. DAHL: I have to go. Sorry.

20 MR. MAYERSOHN: Well, I guess we will -- if
21 there are no more comments, because I believe we
22 have lost our quorum; right?

23 MR. JABOUIN: We need seven. Let's see --

24 DR. LYNCH-WALSH: I'm out.

25 MR. JABOUIN: One, two, three, four, five --

1 MR. MAYERSOHN: Well, we can just make a
2 motion to adjourn.

3 Mr. Barnes made a motion to adjourn?

4 MR. BARNES: Sure did.

5 MR. MEDVIN: Second.

6 MR. MAYERSOHN: Mr. Medvin seconded.

7 All in favor?

8 COMMITTEE MEMBERS: Aye.

9 MR. MAYERSOHN: Have a Happy Father's Day for
10 all the fathers that are here.

11 (Hearing was concluded at 1:38 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

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

Dated this 28th day of June, 2021, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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