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SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE MEETING

THURSDAY, MARCH 11, 2021
11:41 P.M. - 2:11 P.M.

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

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P R O C E E D I N G S

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

So, if we can rise for The Pledge.
(The Pledge of Allegiance was
recited.)

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

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

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

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COMMITTEE MEMBERS IN ATTENDANCE:

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

OFFICE OF THE CHIEF AUDITOR STAFF:

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

DISTRICT STAFF:

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

INVITED GUESTS:

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

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government, accounting, your experience in a
variety of different skills that helps me
put together a very good audit program.
So, thank you very much in advance.

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

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

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

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

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

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

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

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

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

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

9 MR. JABOUIN: Mr. Moses Barnes?

10 MR. BARNES: Here.

11 MR. JABOUIN: Ms. Rebecca Dahl?

12 CHAIR MAYERSOHN: Is she on the phone?

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

14 MR. JABOUIN: Mr. Anthony De Meo?

15 MR. DE MEO: Here.

16 MR. JABOUIN: Ms. Hagen Disch?
17 Ms. Mary Fertig? Mr. Michael Gauci? Is not
18 expected. Dr. Natalie Lynch-Walsh?

19 DR. LYNCH-WALSH: Here.

20 MR. JABOUIN: Mr. Robert Mayersohn?

21 CHAIR MAYERSOHN: Here.

22 MR. JABOUIN: Mr. Andrew Medvin?

23 MR. MEDVIN: Here.

24 MR. JABOUIN: Ms. Connie Pou?

25 MS. POU: Here.

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

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

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

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

25 So, I will be in the know with respect

1 MR. JABOUIN: And Ms. Phyllis Shaw?

2 MS. SHAW: Here.

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

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

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

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

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

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

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

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

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

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

<p style="text-align: right;">Page 9</p> <p>1 MS. SHAW: Motion to approve. 2 CHAIR MAYERSOHN: Motion made by 3 Ms. Shaw. 4 DR. LYNCH-WALSH: Second. 5 CHAIR MAYERSOHN: Second by Dr. Lynch- 6 Walsh. All in favor signify by saying 7 "aye." 8 COMMITTEE MEMBERS: Aye. 9 CHAIR MAYERSOHN: On the phone, 10 Ms. Dahl? 11 MS. DAHL: Aye. 12 CHAIR MAYERSOHN: Okay. Anybody 13 opposed? The ayes have it. 14 Public Comments. Are there any public 15 comments? 16 MR. JABOUIN: No. There are no public 17 comments, Mr. Chair. 18 CHAIR MAYERSOHN: Okay. I do -- and 19 I -- I guess I would refer to Mr. Jabouin or 20 Ms. Marte regarding public comments. 21 The School Board's procedure is, they 22 allow people to email even though they have 23 a physical present quorum. 24 I just want to see what our policy is 25 or obligation regarding public comments,</p>	<p style="text-align: right;">Page 11</p> <p>1 heard numerous times in here the Chief 2 Auditor say that they follow how the School 3 Board operates. 4 So, if the School Board is allowing 5 people to email in comments, because people 6 cannot make an 11:30 a.m. meeting in the 7 middle of the week, then we should have had 8 to ask about this. 9 But I did ask, come to think of it, 10 and I don't recall getting a response. So, 11 thank you for asking, Mr. Mayersohn. 12 But, I distinctly remember it being 13 said multiple times that we're following how 14 the School Board, not the Bond Oversight 15 Committee -- there's no policy that dictates 16 the two operate in tandem, it was how the 17 School Board operates. 18 MR. JABOUIN: Thank you, Dr. Lynch- 19 Walsh for your email and your comments. As 20 I mentioned, I will discuss this internally 21 and the District will go one way or another 22 with that. That's the response -- 23 DR. LYNCH-WALSH: I think it might be 24 up to the Committee where, just like when I 25 had the runaround over getting audio</p>
<p style="text-align: right;">Page 10</p> <p>1 whether we are going to allow people to 2 email in comments, as the School Board 3 allows, or whether we just take -- in other 4 words, if you're here, you're here; if 5 you're not, there's no opportunity for 6 public comments. I want to be fair and 7 reasonable, so. 8 MR. JABOUIN: Sure. I just wanted to 9 point out that both the Bond Oversight 10 Committee and the Audit Committee are 11 operating properly. 12 And just like the committees were 13 operating before the pandemic, we do allow 14 for public speakers to attend the meetings, 15 as attended here at this committee on 16 November 19th, and make comments. 17 If this is something that -- we would 18 consider this would have to be something 19 that is done consistently with the Bond 20 Oversight, so this would be something that 21 we'd have to discuss internally and put that 22 into the process. 23 CHAIR MAYERSOHN: Is there any -- 24 Dr. Walsh? 25 DR. LYNCH-WALSH: Yes. Okay. I have</p>	<p style="text-align: right;">Page 12</p> <p>1 recordings and then we now have recordings, 2 which I hope are up to date on the website. 3 And that was decided by the Committee. 4 MR. JABOUIN: No, Dr. Lynch-Walsh. 5 Just to -- I'll mention two things. I'll 6 still give you the same response I gave you 7 before. I'll discuss that internally within 8 the District and we'll let you know what we 9 do. 10 With respect to the recordings, we now 11 have a court reporter. This item is not on 12 the agenda. And that's what we're utilizing 13 and that's what's getting posted on there. 14 That what was decided by -- at the meetings. 15 DR. LYNCH-WALSH: We decided as a 16 group that instead of having the recordings 17 we would just have the transcript? 18 MR. JABOUIN: The transcripts are 19 all. I think you wanted to have access to 20 the Teams meetings and we provided that so 21 you can easily access it. So, the 22 transcript -- 23 DR. LYNCH-WALSH: We're not doing 24 Teams meetings. What I'm asking is whether 25 we decided as a group to only have the</p>

<p style="text-align: right;">Page 13</p> <p>1 transcripts and forgo having the recordings 2 now. I don't recall that. Does anyone 3 else? 4 MR. JABOUIN: I believe it's just the 5 transcripts that are being put -- 6 DR. LYNCH-WALSH: Did -- I'm going to 7 say it again. Did we vote as a group? I 8 don't remember. Maybe -- 9 CHAIR MAYERSOHN: I think -- I think 10 the transcripts were in lieu of, because we 11 talked about minutes. 12 DR. LYNCH-WALSH: We talked about it, 13 but the recording is still being made or is 14 it not being made anymore? 15 MR. JABOUIN: Yes. We discussed 16 having just the transcripts and all you 17 requested was having access to the Teams 18 meeting so you can easily access it, and 19 that was provided to you. 20 CHAIR MAYERSOHN: Ms. Shaw? 21 MS. SHAW: Mr. Chair, while I -- this 22 is so wonderful and fun to listen to, we 23 have an agenda, and what we're discussing 24 was audit -- public comments. So, if there 25 are no public comments or issues, could we</p>	<p style="text-align: right;">Page 15</p> <p>1 process may be without having a physical, 2 in-person quorum. 3 However, there was discussion about possibly 4 reducing the number of members to maintain 5 quorum. 6 Since, for this Committee's purpose, 7 we're able to maintain quorum, I would just 8 say that that seems to be a moot point for 9 us at this point. 10 So, I just wanted to alert, as far as 11 other committees, they're still working 12 through that process. 13 From a procedural standpoint, and I 14 want to bring this forward, it was brought 15 to my attention that we may have kind of, 16 I'll call it, usurped Robert's Rules of 17 Order on our last meeting regarding a motion 18 that was made by -- officially by Ms. Pou. 19 So, in the abundance of caution -- and 20 the motion, I believe, is in your minutes, 21 on page 62 of the minutes. 22 In the abundance of caution, if we can 23 get -- and I guess it's not really 24 reconsideration, but a renewal of the 25 motion, this way we can cure anybody who</p>
<p style="text-align: right;">Page 14</p> <p>1 move on to the agenda? I do have to leave 2 at 1:00 o'clock. 3 DR. LYNCH-WALSH: I appreciate that, 4 Ms. Shaw, but the problem is that 5 Mr. Jabouin does not respond to any of my 6 emails, because he makes up different rules 7 for me. So, the only option I have to get a 8 question answered is to do it on the spot 9 here. 10 MR. JABOUIN: So, this is not on the 11 agenda, so I just suggest that we proceed. 12 CHAIR MAYERSOHN: All right. Well, 13 let's -- let's proceed. We can discuss this 14 if we have time as the meeting progresses. 15 Audit Chair Committee Comments. I've 16 got a -- just an update and then I've got a 17 procedural operational request. 18 Just to let you know that our 19 Policy 1.7 group met with Dr. Osgood 20 regarding -- and this is a follow-up on 21 quorum, reducing quorum. 22 Based upon the Attorney General's 23 opinion and letters, it is extremely 24 unlikely that we will be able to meet 25 outside of -- through Teams or whatever the</p>	<p style="text-align: right;">Page 16</p> <p>1 might have objection to us making the 2 motion. 3 It was my belief that Ms. Pou brought 4 forward the motion, however, as I said, I 5 just wanted to cure any questions that we 6 may have procedurally been operating out of 7 Robert's Rules of Order. 8 So, do you want to renew your motion? 9 Do you understand what I'm trying to get at? 10 MS. POU: Yes. 11 CHAIR MAYERSOHN: Okay. 12 MS. POU: Is the issue that it wasn't 13 seconded? 14 CHAIR MAYERSOHN: No, no, no. The -- 15 the issue -- the issue was -- is that 16 Ms. Fertig had made a motion. The motion 17 failed. In Robert's Rules of Order you 18 can't bring back the same motion unless you 19 are -- unless somebody on the prevailing 20 side wishes to bring it back. 21 We had discussion on it and there had 22 been some questions whether or not 23 Ms. Fertig had made a motion, whether 24 Ms. Pou had made a motion. Mr. Jabouin, I 25 believe, stated, no, there was no motion on</p>

<p style="text-align: right;">Page 17</p> <p>1 the floor.</p> <p>2 However, just to be clear so that we</p> <p>3 can cure any problems that might have been</p> <p>4 outside the scope of Robert's Rules, we</p> <p>5 are -- we can cure that through a renewal of</p> <p>6 a motion. So, if we do that today, that</p> <p>7 same motion would then be officially</p> <p>8 accepted and we can get an answer and move</p> <p>9 forward with it, so.</p> <p>10 MS. POU: Okay. I can go ahead and</p> <p>11 repeat the motion.</p> <p>12 CHAIR MAYERSOHN: Okay.</p> <p>13 MS. POU: My motion was to have the</p> <p>14 Chief Auditor have a conversation with RSM</p> <p>15 to discuss the possibility of bringing the</p> <p>16 information that Ms. Fertig had requested in</p> <p>17 terms of the projects and in case that there</p> <p>18 would be additional costs we would need to</p> <p>19 know.</p> <p>20 CHAIR MAYERSOHN: Correct.</p> <p>21 MS. POU: Because, it was -- I guess</p> <p>22 while it is being requested in sort of a</p> <p>23 change in the scope of the audit.</p> <p>24 CHAIR MAYERSOHN: So, that is your</p> <p>25 motion?</p>	<p style="text-align: right;">Page 19</p> <p>1 got.</p> <p>2 But, it's neither here nor there to me</p> <p>3 because, as I said before, we can figure out</p> <p>4 how to drop demographics in there. Because,</p> <p>5 we've already had a response to this motion,</p> <p>6 essentially.</p> <p>7 CHAIR MAYERSOHN: Right. All I'm</p> <p>8 trying to do is make this official. If we</p> <p>9 want to go back and -- to change it we can</p> <p>10 do that at a later date, but this just</p> <p>11 quantifies --</p> <p>12 MS. POU: Housekeeping.</p> <p>13 CHAIR MAYERSOHN: Yes. Ms. Shaw?</p> <p>14 MS. SHAW: Yes. Mr. Chair, I just</p> <p>15 wanted to make sure and confirm, because</p> <p>16 everyone seems to be confused. All we're</p> <p>17 doing is to cure the violation from the last</p> <p>18 time, so we're just redoing the motion that</p> <p>19 was already done and approved.</p> <p>20 CHAIR MAYERSOHN: Correct. I don't</p> <p>21 want to say "violation." In an abundance of</p> <p>22 caution, so that we are operating under what</p> <p>23 some may perceive that we didn't operate</p> <p>24 under Robert's Rules, I just wanted to --</p> <p>25 And again, my opinion was we went</p>
<p style="text-align: right;">Page 18</p> <p>1 MS. POU: Yes.</p> <p>2 CHAIR MAYERSOHN: Do I have -- do you</p> <p>3 have that? It's the same motion that she</p> <p>4 made here.</p> <p>5 MR. JABOUIN: It is, in a sense,</p> <p>6 essentially the wording on that. I do have</p> <p>7 that.</p> <p>8 CHAIR MAYERSOHN: Okay. So, do we</p> <p>9 have a second? Don't all jump at once.</p> <p>10 MR. JABOUIN: Can we have a second to</p> <p>11 that motion, please?</p> <p>12 MS. SHAW: I'll second it for</p> <p>13 discussion. Phyllis Shaw.</p> <p>14 CHAIR MAYERSOHN: Okay. Ms. Shaw</p> <p>15 seconded it. Is there any discussion on the</p> <p>16 motion?</p> <p>17 DR. LYNCH-WALSH: Yes. I'd like to go</p> <p>18 back to the first motion, because -- I think</p> <p>19 we're losing what the point of Mary Fertig's</p> <p>20 motion was, which was to get the</p> <p>21 demographics on future audits.</p> <p>22 And then we got sent something as a</p> <p>23 result of this one, to figure out how they</p> <p>24 can provide the information that is needed,</p> <p>25 and I'm not satisfied with the response we</p>	<p style="text-align: right;">Page 20</p> <p>1 through the proper channels, but I've been</p> <p>2 advised that maybe we didn't, so I just</p> <p>3 wanted to cure what we had done properly.</p> <p>4 So, is there any more discussion?</p> <p>5 Seeing none, do we have a motion to approve?</p> <p>6 MS. SHAW: Already done.</p> <p>7 CHAIR MAYERSOHN: All those in favor,</p> <p>8 signify by saying "aye."</p> <p>9 COMMITTEE MEMBERS: Aye.</p> <p>10 CHAIR MAYERSOHN: Anybody opposed?</p> <p>11 DR. LYNCH-WALSH: No.</p> <p>12 MR. JABOUIN: Is that an opposition,</p> <p>13 Dr. Lynch-Walsh, or --</p> <p>14 DR. LYNCH-WALSH: Yes. I'm voting no,</p> <p>15 just because I'm not -- not a fan of how the</p> <p>16 whole thing went.</p> <p>17 MR. JABOUIN: So, we will reflect that</p> <p>18 Dr. Lynch-Walsh --</p> <p>19 CHAIR MAYERSOHN: And Ms. Dahl, are</p> <p>20 you in favor or not?</p> <p>21 MS. DAHL: I'm in favor.</p> <p>22 CHAIR MAYERSOHN: Okay. So it passes.</p> <p>23 And those are my comments.</p> <p>24 Do we have approval of the</p> <p>25 January 28th minutes? Do we have a motion</p>

<p style="text-align: right;">Page 21</p> <p>1 to approve? Don't all jump at once. Boy,</p> <p>2 you guys are so active today.</p> <p>3 DR. LYNCH-WALSH: So moved.</p> <p>4 MS. POU: Second.</p> <p>5 CHAIR MAYERSOHN: Who seconded?</p> <p>6 Motion was made by Dr. Lynch-Walsh. Who</p> <p>7 seconded the motion?</p> <p>8 MS. POU: I did.</p> <p>9 CHAIR MAYERSOHN: Oh. Ms. Pou</p> <p>10 seconded. All in favor signify by saying</p> <p>11 "aye."</p> <p>12 COMMITTEE MEMBERS: Aye.</p> <p>13 CHAIR MAYERSOHN: Anybody opposed?</p> <p>14 The ayes have it.</p> <p>15 All right. Proposed Audit Committee</p> <p>16 Meeting Dates. Mr. Jabouin.</p> <p>17 MR. JABOUIN: Yes. Thank you. Agenda</p> <p>18 item number 8 that is in your package,</p> <p>19 although Article 5, Section 2 of the Audit</p> <p>20 Committee Bylaws call for the establishment</p> <p>21 of the meeting date at the first meeting of</p> <p>22 the school year, operationally I am trying</p> <p>23 to anticipate challenges in booking this</p> <p>24 room and now we do also book the room next</p> <p>25 door, the pre-function room.</p>	<p style="text-align: right;">Page 23</p> <p>1 have the Nominating Committee Meeting in and</p> <p>2 those are the ones that are -- that I'd like</p> <p>3 to keep where they are for those particular</p> <p>4 reasons.</p> <p>5 Other than that, we try to space the</p> <p>6 meetings apart a little bit to get some</p> <p>7 balance, because, in between the Audit</p> <p>8 Committee dates, there's also the Board</p> <p>9 meetings that I have to present the reports</p> <p>10 in. And so, there is some things that I</p> <p>11 try to build in order to be able to get the</p> <p>12 report flow going if it needs to be.</p> <p>13 As far as the days of the week,</p> <p>14 Tuesdays are usually the Board meeting</p> <p>15 dates. Wednesdays a lot of District Staff</p> <p>16 are involved in agenda planning meetings for</p> <p>17 the Board meeting dates.</p> <p>18 Mondays are usually challenging for</p> <p>19 District Staff because they're preparing for</p> <p>20 the Board meeting on Tuesdays. And then,</p> <p>21 Fridays also have some problems.</p> <p>22 So, Thursdays actually is the</p> <p>23 timeframes that actually work best.</p> <p>24 I am, as I mentioned at the beginning</p> <p>25 of the meeting, always grateful to the</p>
<p style="text-align: right;">Page 22</p> <p>1 And so, I'm hoping to be able to get</p> <p>2 approval for these dates so I can get that</p> <p>3 process going, as these rooms are very</p> <p>4 difficult to get. So, the proposed dates</p> <p>5 that are in your package, there is some</p> <p>6 logic behind those.</p> <p>7 So, one of the things to keep in mind</p> <p>8 is that the November date that I have here</p> <p>9 of November 18th, that is based around the</p> <p>10 filing of the Comprehensive Annual Financial</p> <p>11 Report.</p> <p>12 The January date allows for approval</p> <p>13 of the Single Audit, the Independent</p> <p>14 Auditor's Report, the Management Letter, the</p> <p>15 various compliance reports that we need to</p> <p>16 file with the different agencies.</p> <p>17 The March date allows me some cushion</p> <p>18 in case those don't get done in January.</p> <p>19 So, a year ago there was a concern</p> <p>20 with a single audit and I needed to get that</p> <p>21 approved in March, because those all need to</p> <p>22 be in at least by March 31st. There are</p> <p>23 actually some sub-dates on that. So, I do</p> <p>24 need the March date, as well.</p> <p>25 The August date is the one that we</p>	<p style="text-align: right;">Page 24</p> <p>1 Committee's time. The meetings are for</p> <p>2 11:30. I don't know if there's any thoughts</p> <p>3 as far as having them a little bit earlier.</p> <p>4 Cabinet members who participate in these</p> <p>5 meetings, they do have some meetings in the</p> <p>6 afternoon.</p> <p>7 So, I present these proposed dates for</p> <p>8 the Committee's consideration and any</p> <p>9 comments that the members may have and to</p> <p>10 potentially pass them through a vote.</p> <p>11 CHAIR MAYERSOHN: Okay. Are there any</p> <p>12 comments regarding the dates and, I guess,</p> <p>13 the new time being at 11:00 o'clock?</p> <p>14 MS. SHAW: Phyllis Shaw. Motion to</p> <p>15 adopt the recommended Audit Committee dates.</p> <p>16 CHAIR MAYERSOHN: And the new time, as</p> <p>17 well?</p> <p>18 MS. SHAW: Yes. The new time, as</p> <p>19 well.</p> <p>20 CHAIR MAYERSOHN: Okay. Motion by</p> <p>21 Ms. Shaw.</p> <p>22 DR. LYNCH-WALSH: Second.</p> <p>23 CHAIR MAYERSOHN: Second by Dr. Lynch-</p> <p>24 Walsh. All in favor signify by saying</p> <p>25 "aye."</p>

<p style="text-align: right;">Page 25</p> <p>1 COMMITTEE MEMBERS: Aye.</p> <p>2 CHAIR MAYERSOHN: Anybody opposed?</p> <p>3 Ms. Dahl, is that a yea or a nay?</p> <p>4 MS. WALSH: Aye.</p> <p>5 CHAIR MAYERSOHN: Okay. The ayes have</p> <p>6 it. Nobody opposed. All right.</p> <p>7 Moving on to Dr. Wanza.</p> <p>8 MR. JABOUIN: We're only four minutes</p> <p>9 behind schedule. That's very good. Thank</p> <p>10 you.</p> <p>11 So, we do have on agenda number 9,</p> <p>12 these are the internal funds audits that</p> <p>13 cover 26 schools. This audit was performed</p> <p>14 by Ms. Ann Conway and several of my team</p> <p>15 members.</p> <p>16 I have before gone into detail as far</p> <p>17 as the scope of these internal funds audits,</p> <p>18 you know, I talked about the different</p> <p>19 sub-funds that were reviewed and the</p> <p>20 different policies and procedures that</p> <p>21 Ms. Conway's team checks, and so I'm</p> <p>22 prepared to go over that again, but I -- I</p> <p>23 thought that I would bypass that.</p> <p>24 I do want to point out that these</p> <p>25 26 schools did not have any exceptions, and</p>	<p style="text-align: right;">Page 27</p> <p>1 community member who was a forensic</p> <p>2 accountant bring forward some issues, they</p> <p>3 did, and there's no recourse if you question</p> <p>4 what's going on with the SAC budget.</p> <p>5 I, myself, was put in the position of</p> <p>6 doing a public records request --</p> <p>7 CHAIR MAYERSOHN: It's okay. Welcome,</p> <p>8 Ms. Fertig. For the record, Ms. Fertig is</p> <p>9 here in person, not by phone.</p> <p>10 DR. LYNCH-WALSH: Okay.</p> <p>11 CHAIR MAYERSOHN: Thank you.</p> <p>12 DR. LYNCH-WALSH: I'm just -- hi. I'm</p> <p>13 mentioning DAC SAC motion from last year and</p> <p>14 the Blanche Ely SAC issues and Cypress Bay.</p> <p>15 So, the public records request, I got</p> <p>16 a response that the records attached were</p> <p>17 responsive to my request and the records</p> <p>18 that were attached to what I got from the</p> <p>19 public records office were the attachments</p> <p>20 from my email sent to the school.</p> <p>21 So, it appears the school, for some</p> <p>22 reason that boggles my mind -- because, the</p> <p>23 records request was very clearly indicated</p> <p>24 it was for the school budget.</p> <p>25 What I got back were my own</p>
<p style="text-align: right;">Page 26</p> <p>1 so I do thank you, Dr. Wanza, for continuing</p> <p>2 to emphasize, you know, adherence to</p> <p>3 policies and procedures as it pertains to</p> <p>4 the scope of this work and I appreciate your</p> <p>5 leadership and I certainly hope that you've</p> <p>6 communicated to those schools the good work</p> <p>7 that they've done.</p> <p>8 That concludes my discussion on the</p> <p>9 internal funds reports.</p> <p>10 CHAIR MAYERSOHN: Are there any</p> <p>11 questions? Dr. Walsh.</p> <p>12 DR. LYNCH-WALSH: Sort of a related</p> <p>13 issue. So, great -- is Ann here? Great</p> <p>14 job, Ann, Ms. Conway, as always. But, I do</p> <p>15 have some questions, because there have been</p> <p>16 issues raised about what is and isn't</p> <p>17 audited in internal funds.</p> <p>18 We've had SAC issues raised. DAC</p> <p>19 passed a motion and, actually, they were</p> <p>20 asking about it, I think, last night. So,</p> <p>21 I'm going to ask about the status of their</p> <p>22 motion.</p> <p>23 And there have been SAC issues raised</p> <p>24 in terms of SAC fund activity for Cypress</p> <p>25 Bay, and Blanche Ely actually had a</p>	<p style="text-align: right;">Page 28</p> <p>1 attachments, which included minutes from the</p> <p>2 November 19th Audit Committee meeting, that</p> <p>3 had then been redacted by the Public Records</p> <p>4 Office because those are the records they</p> <p>5 were given.</p> <p>6 So, I'm trying to understand, if the</p> <p>7 school was providing the Public Records</p> <p>8 Office with the school budget for the past</p> <p>9 two fiscal years, how could they make such a</p> <p>10 mistake and to not know what a school budget</p> <p>11 is and send forward, essentially, my own</p> <p>12 email to the Public Records Office.</p> <p>13 Don't they know what a school budget</p> <p>14 is? And I guess that question is for</p> <p>15 Dr. Wanza.</p> <p>16 DR. WANZA: Valerie Wanza, Chief</p> <p>17 School Performance and Accountability</p> <p>18 Officer.</p> <p>19 So, the school's budget records do not</p> <p>20 reside in my office. I will certainly see</p> <p>21 what the school sent that is responsive to</p> <p>22 your request.</p> <p>23 I would also like to add that -- and I</p> <p>24 certainly thank Ms. Conway for her</p> <p>25 partnership over the last, I don't know,</p>

<p style="text-align: right;">Page 29</p> <p>1 since I've been a principal, since 2002.</p> <p>2 And I certainly want to first start by</p> <p>3 saying that all of the schools listed today</p> <p>4 did receive a congratulatory letter from me</p> <p>5 with my original signature thanking them,</p> <p>6 the bookkeeper and everyone involved in the</p> <p>7 process for the outcomes that are on today's</p> <p>8 agenda.</p> <p>9 The second thing I will say is that,</p> <p>10 the entire SAC budget is not an internal</p> <p>11 fund, therefore it's not included in what is</p> <p>12 audited in the audit process by Ms. Conway's</p> <p>13 office.</p> <p>14 And -- however the Board, the</p> <p>15 Superintendent, whomever the term is, they</p> <p>16 want to audit schools, comprehensive budget,</p> <p>17 it's not my decision to say.</p> <p>18 But, the reason why the SAC budget is</p> <p>19 not a part of the Internal Funds Audit is</p> <p>20 because the SAC budget is not an internal</p> <p>21 account at the school.</p> <p>22 And I'm not saying that that's right,</p> <p>23 wrong or indifferent, I'm just saying that's</p> <p>24 what it is.</p> <p>25 And then, the second thing I will say,</p>	<p style="text-align: right;">Page 31</p> <p>1 Ms. Marte, Ms. Fertig, Mr. Barnes and</p> <p>2 Ms. Shaw.</p> <p>3 MS. MARTE: I'll defer the Committee</p> <p>4 members --</p> <p>5 CHAIR MAYERSOHN: Okay. Mr. Barnes or</p> <p>6 Ms. Fertig? Either one.</p> <p>7 MR. BARNES: Mr. Chair.</p> <p>8 CHAIR MAYERSOHN: Yes.</p> <p>9 MR. BARNES: I think at some point for</p> <p>10 this Committee we need to keep in mind what</p> <p>11 we have been charged to do.</p> <p>12 And as I look at our bylaws, it says</p> <p>13 our responsibility is to review in-depth</p> <p>14 financial reports prepared by Staff.</p> <p>15 If we don't have all of the</p> <p>16 information -- and I've said over and over,</p> <p>17 when individual Audit Committee members do</p> <p>18 their diligence and do their homework and</p> <p>19 have all their facts together and then they</p> <p>20 bring them before us and present them as</p> <p>21 they have found them to be, it puts us at a</p> <p>22 distinct disadvantage. Because, we are</p> <p>23 discussing something that we have not been</p> <p>24 privy to.</p> <p>25 So, I think we really need to stick to</p>
<p style="text-align: right;">Page 30</p> <p>1 Dr. Lynch-Walsh, to your question, I will</p> <p>2 see what the school provided. The school</p> <p>3 absolutely knows what their budget is and</p> <p>4 what it is not.</p> <p>5 As I said, school budget documents do</p> <p>6 not sit in my office and we will see what</p> <p>7 they submitted as responsive to your request</p> <p>8 to ensure that what you have -- are</p> <p>9 requesting is what you indeed received.</p> <p>10 DR. LYNCH-WALSH: Well, that's almost</p> <p>11 pointless, because we -- I know what I was</p> <p>12 given. But, here's the thing. It's the --</p> <p>13 you have the custodian of the records. Is</p> <p>14 the school the only custodian of the school</p> <p>15 budget?</p> <p>16 MR. JABOUIN: This item is not on the</p> <p>17 agenda.</p> <p>18 DR. LYNCH-WALSH: It's related.</p> <p>19 MR. JABOUIN: It's not --</p> <p>20 DR. LYNCH-WALSH: Okay.</p> <p>21 MS. MARTE: Through the Chair,</p> <p>22 Mr. Mayersohn?</p> <p>23 DR. LYNCH-WALSH: I'll just wait for</p> <p>24 my comments later. That's alright.</p> <p>25 CHAIR MAYERSOHN: Please. So, I have</p>	<p style="text-align: right;">Page 32</p> <p>1 the -- that's why we never finish our</p> <p>2 agenda, because we go down the lane that has</p> <p>3 not been set for us. My comment.</p> <p>4 CHAIR MAYERSOHN: Ms. Fertig?</p> <p>5 MS. FERTIG: Yes. Mr. Barnes, I agree</p> <p>6 that we should stay on topic. The issue of</p> <p>7 public records request -- well, skip the</p> <p>8 public records request, because that's</p> <p>9 clear. I mean, if you're not getting the</p> <p>10 answer -- if you're not getting a response,</p> <p>11 there's a legal avenue to pursue that and</p> <p>12 that might be an option for the people who</p> <p>13 feel they're not getting records.</p> <p>14 But, on the greater issue of the</p> <p>15 budget of a School Advisory Council, which</p> <p>16 is empowered by state legislature, which is</p> <p>17 a Sunshine Committee, I'm not understanding</p> <p>18 why that budget isn't public and posted on a</p> <p>19 school website. I'm kind of alarmed that it</p> <p>20 would be a mystery in any school as to what</p> <p>21 their budget is, because it's a public</p> <p>22 record.</p> <p>23 And so, I'm not going to comment</p> <p>24 further on that, I would just like to say I</p> <p>25 agree with you about the agenda and our</p>

<p style="text-align: right;">Page 33</p> <p>1 scope.</p> <p>2 I would, however, just suggest that,</p> <p>3 rather than continue discussing this, the</p> <p>4 Districts make sure that records that are</p> <p>5 public, and particularly a School Advisory</p> <p>6 Council record, a budget of a school, that</p> <p>7 those things are posted on the school</p> <p>8 website and everybody can see it. So,</p> <p>9 that's my thought.</p> <p>10 CHAIR MAYERSOHN: Ms. Shaw?</p> <p>11 MS. SHAW: I would like to compliment</p> <p>12 the schools who are listed in here and the</p> <p>13 Internal Audit Committee office for doing</p> <p>14 such a great job on this and motion to</p> <p>15 transmit.</p> <p>16 DR. LYNCH-WALSH: Second.</p> <p>17 CHAIR MAYERSOHN: So, we have a motion</p> <p>18 to transmit by Ms. Shaw, a second by</p> <p>19 Dr. Lynch-Walsh.</p> <p>20 Is there any further discussion? And</p> <p>21 the only thing that I'm going to say at this</p> <p>22 point, I agree with the Committee as far as</p> <p>23 discussing items that we have. Some of</p> <p>24 these items, sometimes we did have a public</p> <p>25 speaker that came to talk about the SAC</p>	<p style="text-align: right;">Page 35</p> <p>1 in one of these audits that we have today,</p> <p>2 the HCT report, it really talks about many</p> <p>3 of substantive issues that we should be</p> <p>4 talking about.</p> <p>5 These other issues are stuff that --</p> <p>6 and I -- I kind of ask Ms. Marte, and</p> <p>7 correct me if I'm wrong, legislatively</p> <p>8 wasn't there a requirement or maybe</p> <p>9 discussing that there was a requirement to</p> <p>10 have a school budget on a website or that</p> <p>11 was something that was never passed?</p> <p>12 MS. SHAW: Mr. Chair, is that part of</p> <p>13 the motion?</p> <p>14 CHAIR MAYERSOHN: No. I have -- no,</p> <p>15 no, no. I'm just -- it's not part of the</p> <p>16 motion. I'm just --</p> <p>17 MS. SHAW: So, could we move on to the</p> <p>18 motion and then any other discussion not</p> <p>19 relating to the motion that we can take up</p> <p>20 either in Audit Committee comments or some</p> <p>21 other place?</p> <p>22 CHAIR MAYERSOHN: So, I just want</p> <p>23 to --</p> <p>24 MS. MARTE: So, the legislative</p> <p>25 requirement is that the District budget, the</p>
<p style="text-align: right;">Page 34</p> <p>1 audit. I know -- or SAC -- or wanting to</p> <p>2 have a SAC audit.</p> <p>3 I know that we talked with -- or I</p> <p>4 personally talked to Mr. Jabouin and he said</p> <p>5 that currently is not in the purview of our</p> <p>6 audit plan.</p> <p>7 If we decide that that's something</p> <p>8 that we might want moving forward, when we</p> <p>9 have our next go around for our audit plan,</p> <p>10 we can discuss that. It doesn't mean it's</p> <p>11 going to happen or not, but we can discuss</p> <p>12 that.</p> <p>13 The other thing is, and I'm kind of</p> <p>14 going to reflect what Dr. Mack always said</p> <p>15 and kind of piggyback on Mr. Barnes, is</p> <p>16 that, anything that we ask the Chief Auditor</p> <p>17 to do takes away from what he's really</p> <p>18 assigned to do.</p> <p>19 And if we're going to ask the Chief</p> <p>20 Auditor to go through, you know, 25 million</p> <p>21 emails or other things, it takes away the</p> <p>22 time, especially the fact that we've talked</p> <p>23 in this Committee before that he doesn't</p> <p>24 have a director to kind of assist him with.</p> <p>25 So, that's where, when we talk about,</p>	<p style="text-align: right;">Page 36</p> <p>1 District-wide budget be posted in a certain</p> <p>2 form that conforms with State Statute on the</p> <p>3 home page of the Broward County Public</p> <p>4 Schools. We comply with that.</p> <p>5 If you look at the home page of the</p> <p>6 District, scroll down to the bottom, it says</p> <p>7 "Budget Resource," you click on it and the</p> <p>8 District not only has ten years' worth of</p> <p>9 budget documents, but it has ten years worth</p> <p>10 of (inaudible).</p> <p>11 The schools are required to -- and I</p> <p>12 might use the wrong word, so I might have to</p> <p>13 come back to you.</p> <p>14 The schools are required, through the</p> <p>15 Cost Reporting System -- and maybe Ms. Pou</p> <p>16 can help me, because she used to do this in</p> <p>17 Miami -- to post what the school</p> <p>18 expenditures are for the previous year. And</p> <p>19 we comply with that, as well.</p> <p>20 But, there is no requirement that each</p> <p>21 individual school post their budget. And I</p> <p>22 need to say that I would be concerned about</p> <p>23 that for several reasons.</p> <p>24 The budgets at schools change often</p> <p>25 when they get their ACE money, when they get</p>

<p style="text-align: right;">Page 37</p> <p>1 CAP money, when they get a new grant. It's</p> <p>2 a constantly evolving budget. So, I think,</p> <p>3 you know, the amount of responsibility an</p> <p>4 individual school would have to keep that up</p> <p>5 would be an issue.</p> <p>6 And the SAC budget is the</p> <p>7 accountability budget from the State and</p> <p>8 resides within general fund. It is not in</p> <p>9 internal funds. I just want to make sure</p> <p>10 that's clear for the record that it is not</p> <p>11 within the scope of the number 9 on the</p> <p>12 agenda.</p> <p>13 CHAIR MAYERSOHN: Right.</p> <p>14 MS. MARTE: And it's \$5 per student.</p> <p>15 So, in a case of Cypress Bay it's about</p> <p>16 \$25,000.</p> <p>17 CHAIR MAYERSOHN: All right. So, we</p> <p>18 have a motion to transmit, we have a second.</p> <p>19 Is there any further discussion? Seeing</p> <p>20 none, all those in favor signify by saying</p> <p>21 "aye."</p> <p>22 COMMITTEE MEMBERS: Aye.</p> <p>23 CHAIR MAYERSOHN: Anybody opposed?</p> <p>24 MS. DAHL: Aye.</p> <p>25 CHAIR MAYERSOHN: The ayes have it.</p>	<p style="text-align: right;">Page 39</p> <p>1 had some noncompliance with policy.</p> <p>2 However, they were below the 1 percent</p> <p>3 threshold for exception and so we have</p> <p>4 communicated those to the schools for them</p> <p>5 to manage it. But, it's acceptable on that</p> <p>6 end.</p> <p>7 The departments that were reviewed are</p> <p>8 also listed there. We had Accounting and</p> <p>9 Financial Reporting, we had the Before and</p> <p>10 After School Care and the Food and Nutrition</p> <p>11 Services area.</p> <p>12 Accounting and Financial Reporting,</p> <p>13 they had no items that were unaccounted for,</p> <p>14 there were also no items with policy issues,</p> <p>15 either.</p> <p>16 And the Before and After Care area,</p> <p>17 they also had no unaccounted for items and</p> <p>18 there were also no policy issues, as well.</p> <p>19 Now, with respect to Food and</p> <p>20 Nutrition, and we do have some of the team</p> <p>21 members here, we do have, as you can see,</p> <p>22 some items that are not accounted for that</p> <p>23 are listed here.</p> <p>24 I do want the Committee to know that</p> <p>25 this is a very large area, a very large</p>
<p style="text-align: right;">Page 38</p> <p>1 All right. Next item, number 10,</p> <p>2 Property and Inventory Audits.</p> <p>3 MR. JABOUIN: Thank you.</p> <p>4 CHAIR MAYERSOHN: Are we bringing in</p> <p>5 the --</p> <p>6 MR. JABOUIN: Yes. There are some</p> <p>7 guests that will be coming in as I introduce</p> <p>8 them forth.</p> <p>9 So, this is agenda item number 10.</p> <p>10 This is our Property and Inventory Audit.</p> <p>11 This audit was done by several members of my</p> <p>12 team, it was managed by Ms. Ali Arcese.</p> <p>13 The specific schools and departments</p> <p>14 that were reviewed, those are listed on</p> <p>15 page 4. If you go to page 4 you will see</p> <p>16 that there were five schools that were</p> <p>17 reviewed; Oriole Elementary, Riverside</p> <p>18 Elementary, Attucks Middle, Bright Horizons,</p> <p>19 Cypress Run Education Center.</p> <p>20 Each of those schools had some items</p> <p>21 that were not accounted for. Those were</p> <p>22 items that we couldn't find, the school</p> <p>23 couldn't find and ultimately those couldn't</p> <p>24 be found.</p> <p>25 And then there were two schools that</p>	<p style="text-align: right;">Page 40</p> <p>1 department, and we, ourselves, we've audited</p> <p>2 them for technology equipment, but not this</p> <p>3 type of audit where we took a look at all of</p> <p>4 their assets. It's a very big department.</p> <p>5 Nevertheless, adherence to our</p> <p>6 policies and procedures is important.</p> <p>7 Safeguarding of the District assets are</p> <p>8 important. This is what we do on our</p> <p>9 audits.</p> <p>10 There are certain schools and certain</p> <p>11 departments that do well on these audits,</p> <p>12 they're below the exceptions or some of them</p> <p>13 have none and that's very important.</p> <p>14 But yet, at the same time we hadn't</p> <p>15 had a chance to take a look at this area, so</p> <p>16 the opportunity for us to provide an</p> <p>17 evaluation of their processes and policies</p> <p>18 and procedures had not occurred.</p> <p>19 Just sort of glancing through the</p> <p>20 list, you know, you'll take a look at some</p> <p>21 of those items and you see the BCI number</p> <p>22 column.</p> <p>23 The first two numbers represent the</p> <p>24 years that those items were purchased. And</p> <p>25 you can see that some of them were purchased</p>

<p style="text-align: right;">Page 41</p> <p>1 a long time ago. Some of them go back to 2 the '90s.</p> <p>3 None of them are smart assets, because 4 those would have had an "S" in the DPI 5 number.</p> <p>6 But, take a look at the Depreciable 7 Value column there. And if you just take a 8 look at it, and there's a summary on page 8, 9 the book value of those assets was \$7,168. 10 So, it's a 1.7 percent versus for the large 11 number of assets that they have.</p> <p>12 Now, there were also some items that 13 were disposed of on page 11 with remaining 14 useful life and those amount to 8,594.</p> <p>15 But, this is a very big department, so 16 this audit took a long time. So, we started 17 it -- so, I started working with the 18 District in June of 2018 and this audit 19 started at that time.</p> <p>20 So, it took us a long time. In some 21 cases they waited for me to review some of 22 the issues. But, there were ten 23 recommendations that Ms. Arcese had.</p> <p>24 And it's good to see that during the 25 time of the audit Ms. Mulder and her team</p>	<p style="text-align: right;">Page 43</p> <p>1 dated for a long period of time, and we've 2 gotten the corrective action and the desire 3 to change the processes to make sure that, 4 going forward, that they are -- that the 5 assets are accounted for properly.</p> <p>6 So, I wanted to make those particular 7 comments, because it is important to provide 8 the right context in this type of work.</p> <p>9 I've concluded my introductory 10 comments. Mr. Chair, I don't know if you'd 11 like to hear from Ms. Mulder or Mr. Woods or 12 members of the Committee at this time.</p> <p>13 CHAIR MAYERSOHN: Well, let me -- let 14 me first -- Ms. Mulder, if you can introduce 15 yourself and then your team so we have it 16 for the record and then we can go to 17 Ms. Shaw.</p> <p>18 MS. MULDER: Of course. Good 19 afternoon, everyone. Mary Mulder, Director 20 of Food and Nutrition Services for the 21 County. I have the privilege of serving the 22 County and our community.</p> <p>23 Behind me I have Ms. Jane Landi. She 24 is responsible, as a food and service 25 coordinator, of menu planning bidding. She</p>
<p style="text-align: right;">Page 42</p> <p>1 worked very hard and they worked immediately 2 and took action.</p> <p>3 And you can see in the response that 4 she put together, which has some input from 5 Ms. Coker on there, that some of these 6 issues were taken care of immediately. You 7 see some dates of July 2018, August 2019, 8 where she didn't wait for the audit to be 9 over to start working on these particular 10 issues.</p> <p>11 And I got into a conference call with 12 her team members and I appreciate the 13 accountability that was taken in that 14 department and the willingness to be able to 15 improve the processes.</p> <p>16 Ms. Arcese, who has been doing school 17 audits since then, she has looked into the 18 cafeterias and she has told me that we do 19 see a good amount of improvement, you know, 20 in that area.</p> <p>21 So, it is one where a large department 22 that had not been looked at in a very long 23 time that had a lot of assets under their 24 responsibility, but many of the assets that 25 were not accounted for had no book value and</p>	<p style="text-align: right;">Page 44</p> <p>1 was the prior supervisor over Technology and 2 I.T.</p> <p>3 Beside her is Mr. Arif Ali. He is the 4 current supervisor of task-assigned I.T. and 5 computer services.</p> <p>6 Next to Mr. Ali is Mr. Deryck Clarke. 7 He is a specialist in Equipment and Supplies 8 for our department.</p> <p>9 And then, next to Mr. Clarke is 10 Ms. Lynne Wells and she is the supervisor 11 for Equipment and Supplies.</p> <p>12 We also have additional staff members 13 that are part of the inventory team in the 14 pre-function room and several staff members 15 that are not with us today. So, it's quite 16 a large team.</p> <p>17 CHAIR MAYERSOHN: Okay. Ms. Shaw? 18 MS. SHAW: Thank you. Good afternoon. 19 Welcome everyone. So, I have a number of 20 questions, probably not as many.</p> <p>21 When was the last actual audit? You 22 said it was a long time ago. I mean, a long 23 time ago for me could be yesterday, so.</p> <p>24 MR. JABOUIN: If I could have 25 Ms. Arcese respond to that. I think it</p>

<p style="text-align: right;">Page 45</p> <p>1 predated my hire as well as Ms. Arcese's 2 hire. Ms. Arcese? 3 MS. ARCESE: Ali Arcese, (inaudible). 4 Can you hear me? 5 CHAIR MAYERSOHN: Not really. 6 MR. JABOUIN: As we're waiting and my 7 mic is on, I forgot to mention, there were 8 some very large initiatives that 9 Ms. Mulder's team worked on over the last 10 few years, such as expanding the Aftercare 11 Supper Program, putting in a new computer 12 system that integrates with SAP and then 13 also replacing some of the walk-in 14 refrigerators. 15 I mean, still, every department has 16 had a lot of initiatives and they have to 17 follow the policy and procedures, but I just 18 wanted to mention those points, as well. 19 MS. ARCESE: Can you hear me? Great. 20 Again, Ali Arcese, Office of the Chief 21 Auditor. 22 So, as far as the type of audit that 23 we've done in the past, it's -- in the 24 report it says that basically what they 25 were -- the audits in the past were</p>	<p style="text-align: right;">Page 47</p> <p>1 documents. We were lucky enough that they 2 were able to provide the historical data so 3 that we can identify the items and things 4 like that. 5 MS. SHAW: Thank you. Based on the 6 information just presented and the mere fact 7 that we don't know when if where the 8 audit -- what are the plans future audits, 9 not the piecemeal one, but for a full -- 10 And the reason I'm asking is, we all 11 know what an audit is. We're only 12 something -- a certain amount of data. 13 We're not looking at every item. 14 So, with that in mind, when do we 15 plan -- what are the next dates? Do we have 16 an organized set of future dates that we may 17 be able to use maybe once every four years, 18 once every three years or whatever the case 19 may be? 20 MR. JABOUIN: So, Ms. Shaw, your 21 question relates to a much bigger challenge 22 in the sense that the District and 23 Ms. Marte, Dr. Wanza, Mr. Dunn and 24 Mr. Woods and I have been meaning to look at 25 the inventory process from beginning to end.</p>
<p style="text-align: right;">Page 46</p> <p>1 technology items, such as computers, 2 printers, items like that. 3 I think this is the first time that 4 we've actually ever done such an extensive 5 audit of all the equipment. Why that is, 6 I'm not able to explain why. I -- so, it 7 preceded me, as well. 8 I don't know -- I know that in 2015 9 one of the team -- one of my team members 10 actually said that they did attempt to do 11 this type of audit. 12 I know that there was a finding 13 from -- I want to say Auditor General or 14 something where there were excluded assets 15 at one point and they were moved to 16 trackable assets. And that's possibly when 17 they attempted to do this audit but couldn't 18 because there were so many records and 19 things that they needed to clean up still at 20 that time. 21 So again, that's possibly why it took 22 us so long was because there were a lot of 23 documents and things that we needed. 24 And I have to say that Food and 25 Nutrition provided a vast amount of</p>	<p style="text-align: right;">Page 48</p> <p>1 So, our team does not do the -- all of 2 the different areas within a year. So, we 3 get as many of them that we can get done, 4 which is, we get about, like, 80 of them 5 done a year. 6 So, in the best case scenario you'd 7 say we look -- we come back much more 8 quickly than however long it took, but we 9 don't have the bandwidth to be able to do 10 all those areas. 11 But, we also don't -- we should not be 12 adding more team members because we 13 recognize in other audits that the inventory 14 process needs to be looked at. Because -- 15 so, it's difficult to know that. 16 I think it's important, Ms. Shaw, 17 given the large areas, we should give some 18 sort of a checkpoint with Ms. Mulder that 19 may not be a full audit, but one where we -- 20 we'd have a better idea as to how she's 21 progressing with those plans. 22 So, I think that that's something that 23 we could probably queue up in shorter order 24 as we take a look at the inventory process. 25 MS. SHAW: Thank you. My next</p>

<p style="text-align: right;">Page 49</p> <p>1 question is, and I take it -- it doesn't 2 seem like there's a software or any type of 3 program in place to help track the 4 inventory? Because, it would make it much 5 more easier to kind of determine when things 6 are moved. 7 So, let's say things are moved from 8 one school to another because that school 9 needed and one school had surplus. Is there 10 a policy in place to say that it needs to be 11 moved, it's reverse req'd or whatever the 12 case may be, but not only that, it's tracked 13 within some kind of software system so when 14 that school is looking for it they can say, 15 "Oh, it was moved to another school by our 16 director." Or whoever is in charge. 17 MR. JABOUIN: That's -- so, Ms. Shaw, 18 I don't think there's an actual software 19 that tracks them. We've done -- the 20 District has looked at the process and we've 21 identified issues from -- from the 22 beginning, like when the asset's ordered, 23 where -- and this is not a Food and 24 Nutrition Services comment, this is a 25 District-wide comment -- where something may</p>	<p style="text-align: right;">Page 51</p> <p>1 If I can just add to that, there is a 2 larger inventory process improvement project 3 that Mr. Jabouin has referenced a few times 4 and I know that our SAP system has some 5 capabilities in doing this. 6 So, my expectation is that we will 7 consider leveraging our existing ERP system 8 to help us do that. But, as of today, that 9 system does not exist. 10 MS. SHAW: Thank you. My last 11 question: Is there a reverse requisition 12 policy and are all the players, those who 13 need to be documented, aware of this policy 14 and, if so, could they be reminded of this 15 policy? 16 Because, we all know that if -- if 17 someone is not understanding that when a 18 particular piece of equipment is no longer 19 in use or is broken or whatever the case may 20 be, they may just throw it away. 21 But, if they understand that it needs 22 to be reverse req'd back so we can take it 23 off our books so during an audit it doesn't 24 show up, that it is still on our books, I 25 think that is important to kind of make sure</p>
<p style="text-align: right;">Page 50</p> <p>1 actually be routed to the wrong general 2 ledger and it ends up there. So, we have 3 issues there. 4 There's also the ongoing issues with 5 the semiannual inventories that exist 6 District-wide, as well. 7 And that actually, as this process 8 evolves, that is going to be the key control 9 for the organization is the semiannuals on 10 that end. But, I don't know if a software 11 is actually the answer to those particular 12 issues. 13 Because, at the end of the day, we do 14 have examples, District-wide, of existing 15 policies and procedures that are sometimes 16 not followed on that end. So, despite good 17 design, we do have some issues with 18 adherence to policies and procedures, as 19 well. 20 MS. SHAW: Okay. 21 MR. WOODS: Mr. Chair, if I may? 22 CHAIR MAYERSOHN: Yes, you may. 23 MR. WOODS: Through the Chair. So, 24 first of all, good morning everyone, good 25 morning Chair Mayersohn.</p>	<p style="text-align: right;">Page 52</p> <p>1 that we're -- folks are understanding those 2 policies if they are in place. 3 MR. JABOUIN: Yes. Thank you. 4 CHAIR MAYERSOHN: Is that it, 5 Ms. Shaw? 6 MS. SHAW: Yes. Thank you. 7 CHAIR MAYERSOHN: Okay. Anybody else? 8 Mr. Barnes. 9 MR. BARNES: As I look at the 10 responses from management and people who are 11 on the ground level, it seems to be a 12 systematic problem, not necessarily the 13 school base. 14 As I read through the report I saw 15 where new equipment had been purchased 16 through the capital -- through a capital 17 bond-issued grant and during the course of 18 the audit -- and Ali, you can correct me if 19 I'm wrong -- they couldn't even track the 20 new equipment because it was not entered in 21 where it should have been. 22 So, that's why I'm saying, we can put 23 all the things in place about we're going to 24 do this, we're going to do that. A lot of 25 other people do it, the people on the ground</p>

<p style="text-align: right;">Page 53</p> <p>1 say.</p> <p>2 So, the question is, if you look at</p> <p>3 the high schools, they have really got it</p> <p>4 together. And I think they probably took</p> <p>5 some leeway through Dr. Wanza and our</p> <p>6 recommendation. And I see the same thing</p> <p>7 with departments. But, I don't see the same</p> <p>8 accountability with the District-level</p> <p>9 departments that I see with school base.</p> <p>10 So, unless there is something in place</p> <p>11 to hold these departments accountable,</p> <p>12 explain to me why you just bought thousands</p> <p>13 of dollars worth of new equipment and the</p> <p>14 auditor comes and it's not there. I mean,</p> <p>15 it's maybe physically there, but there's no</p> <p>16 paper trail.</p> <p>17 So, I just see it as being a</p> <p>18 systematic problem that, unless there's some</p> <p>19 accountability, it's not going to get any</p> <p>20 better. I mean, there's no response to</p> <p>21 that.</p> <p>22 CHAIR MAYERSOHN: Mr. Woods, do you</p> <p>23 have any comment to that?</p> <p>24 MR. WOODS: Thank you for the</p> <p>25 opportunity. I just, you know, I think it's</p>	<p style="text-align: right;">Page 55</p> <p>1 said. I think this has long been a concern</p> <p>2 of this Audit Committee that principals are</p> <p>3 treated one way --</p> <p>4 This department does wonderful things.</p> <p>5 They touch every child in our school system.</p> <p>6 There is no question about that.</p> <p>7 Our principals do wonderful things.</p> <p>8 If they got an audit like this they would be</p> <p>9 written up, wouldn't they, Dr. Wanza?</p> <p>10 Wouldn't it impact -- because, this is what</p> <p>11 we've been told in the past. Doesn't it</p> <p>12 impact their evaluation?</p> <p>13 DR. WANZA: So, we do have a</p> <p>14 progressive discipline process. It's</p> <p>15 progressive, but if it gets through the</p> <p>16 steps, yes.</p> <p>17 MS. FERTIG: Okay. And I don't</p> <p>18 necessarily agree with that. I know that</p> <p>19 Lisa Maxwell, on behalf of the principals,</p> <p>20 has come before us before talking about the</p> <p>21 way that principals, if they didn't put --</p> <p>22 this is if they didn't write something off</p> <p>23 the books, much less put something on the</p> <p>24 books.</p> <p>25 So, I -- I don't -- I -- I think you</p>
<p style="text-align: right;">Page 54</p> <p>1 inherent in, it's a paper-based system. And</p> <p>2 I think that that alone lends itself to</p> <p>3 human error, inconsistencies, a lack of</p> <p>4 accountability.</p> <p>5 I don't have a great answer for it,</p> <p>6 but I think just the fact that it's still</p> <p>7 paper-based from the District-wide</p> <p>8 perspective I think is what creates the</p> <p>9 challenge for us.</p> <p>10 MR. BARNES: Makes sense.</p> <p>11 CHAIR MAYERSOHN: Ms. Fertig?</p> <p>12 MS. FERTIG: Actually, that response</p> <p>13 concerns me more than anything in this</p> <p>14 audit, that we're in 2021 and what we're</p> <p>15 saying is we can't keep track of our</p> <p>16 inventory because we're the sixth largest</p> <p>17 school district in the country and we have a</p> <p>18 paper-based system and we've paid to have</p> <p>19 all kinds of things converted to, you</p> <p>20 know -- with -- to meet -- with current</p> <p>21 technology we've implemented it all over the</p> <p>22 School Board, but we still have a</p> <p>23 paper-based system? That's more alarming</p> <p>24 than anything in here.</p> <p>25 But, I want to echo what Mr. Barnes</p>	<p style="text-align: right;">Page 56</p> <p>1 do wonderful things with what you do and</p> <p>2 nobody can fault you all for what you do and</p> <p>3 how much time you spend doing it.</p> <p>4 But, I also agree with what Mr. Barnes</p> <p>5 said, that we have to have one consistent</p> <p>6 approach for the District of how we hold</p> <p>7 people responsible.</p> <p>8 And if they don't have the resources</p> <p>9 they need to do the job and track the</p> <p>10 equipment, please don't tell us in 2021 that</p> <p>11 we've got an audit like this because we have</p> <p>12 a paper system. Shame on us that we didn't</p> <p>13 change that ten years ago, twenty years</p> <p>14 ago.</p> <p>15 And for those of us that have been on</p> <p>16 this Audit Committee for a long time, we've</p> <p>17 seen these changes made in other</p> <p>18 departments.</p> <p>19 What I want to know from this audit</p> <p>20 is, what are you going to do to provide this</p> <p>21 department with the resources they need to</p> <p>22 comply with the rules and regulations? And</p> <p>23 then, if it doesn't happen, what are you</p> <p>24 going to do about that?</p> <p>25 And I think Ms. Shaw's question, and I</p>

<p style="text-align: right;">Page 57</p> <p>1 want to go back to it, we have follow-up 2 audits. We take -- we have follow-ups on 3 these audits all the time. So, I don't 4 think she was calling for an -- for a 5 from-scratch audit but an update, if I 6 understood you.</p> <p>7 And so, I would say that, until this 8 situation is corrected, that we have an 9 audit at least quarterly for a follow-up. 10 Thank you.</p> <p>11 CHAIR MAYERSOHN: Dr. Lynch-Walsh? 12 DR. LYNCH-WALSH: Just refresh my 13 memory. When was the last time this 14 department was audited?</p> <p>15 MR. JABOUIN: I think Ms. Arcese and I 16 were not able to determine that because it 17 predated our hires.</p> <p>18 DR. LYNCH-WALSH: Okay. And -- 19 CHAIR MAYERSOHN: Wait, wait, one 20 second. Ms. Mulder?</p> <p>21 MS. MULDER: Yes. I'm sorry. Mary 22 Mulder, Food and Nutrition Services 23 Director.</p> <p>24 I've been with the District for 25 31 years and I do not ever recall having a</p>	<p style="text-align: right;">Page 59</p> <p>1 to the effect.</p> <p>2 Because, everybody has the policies 3 and procedures in theory, but you don't know 4 what they're actually doing because they're 5 not submitting their policies and procedures 6 on a regular basis.</p> <p>7 So, if this department's never been 8 audited and they had procedures that they've 9 been following, you would have no idea what 10 they're following versus what you think 11 they're following.</p> <p>12 MR. JABOUIN: So, Dr. Lynch-Walsh, the 13 purpose of an audit is --</p> <p>14 DR. LYNCH-WALSH: I'm well aware of 15 what the purpose of an audit is. I'm asking 16 you --</p> <p>17 MR. JABOUIN: Please let me finish. 18 DR. LYNCH-WALSH: Well, you're not 19 answering my question.</p> <p>20 MR. JABOUIN: I'll finish my 21 statement. Thank you.</p> <p>22 We never know what a department does 23 until we actually test it. That's the 24 purpose of an audit.</p> <p>25 DR. LYNCH-WALSH: That's not the</p>
<p style="text-align: right;">Page 58</p> <p>1 comprehensive audit for the Food and 2 Nutrition Services Department. Ms. Wells 3 has also been with the District about 4 34 years, if I'm correct in that, and 5 that's -- we've had small audits just for 6 technology.</p> <p>7 But, as a whole, for the entire 8 department, all 230-plus schools, obviously 9 you can see we're over \$25 million in 10 assets, over 5,000 pieces of equipment. 11 This audit has taken at least three years.</p> <p>12 DR. LYNCH-WALSH: Okay. And you 13 pointed out something huge, too, is that you 14 have all the schools, not just one school 15 that you're responsible for. Which matters, 16 because it speaks to the scale and the scope 17 of what you're responsible for. So, that's 18 another thing. So, no one can remember when 19 they were audited.</p> <p>20 And Mr. Jabouin, I could have sworn 21 you said something that led me to interpret 22 what you were saying as, you don't really 23 know what's going on in a department in 24 terms of the procedures they're following 25 until they get audited. You said something</p>	<p style="text-align: right;">Page 60</p> <p>1 question I'm asking.</p> <p>2 MR. JABOUIN: That's the only answer 3 I'll be providing you.</p> <p>4 DR. LYNCH-WALSH: What I'm saying is, 5 if they have policies -- not policies, but 6 if they have a procedure that they've 7 written up for their people to handle 8 internally, they're not submitting -- you 9 don't review what they have documented that 10 people are following. So, this entire time 11 no one would have ever known what was going 12 on over there.</p> <p>13 And I bring all of this up because I 14 got a little concerned that this department 15 is being -- that this is being taken out of 16 context.</p> <p>17 The fact that no one knows when they 18 were last audited and, given the scope and 19 scale of what they deal with, what you 20 actually have here, and a lot of this is 21 fully depreciated, to me, I mean, I'm not 22 losing sleep over this audit.</p> <p>23 Because, considering where you're -- 24 we're starting with, with a department 25 that's never been audited, essentially, it</p>

<p style="text-align: right;">Page 61</p> <p>1 could have been a lot worse.</p> <p>2 And then, to echo Ms. Fertig's point</p> <p>3 about using a paper-based system, so, you</p> <p>4 have a department you've never audited, you</p> <p>5 have a paper-based system in the year of our</p> <p>6 Lord 2021, I'm impressed that it wasn't far,</p> <p>7 far worse, actually.</p> <p>8 CHAIR MAYERSOHN: Mr. De Meo?</p> <p>9 MR. DE MEO: Yeah. I'm pretty much</p> <p>10 echoing what some of the previous members</p> <p>11 said.</p> <p>12 But, I think it is important that,</p> <p>13 Mr. Chair, we seek some answers about the</p> <p>14 accountability; if it's different, why, and</p> <p>15 will it change to conform to the rest of the</p> <p>16 policies.</p> <p>17 I would also say that we should</p> <p>18 inquire about when a full accounting system</p> <p>19 is going to be established for that</p> <p>20 department.</p> <p>21 It's astounding, after 31 years, that</p> <p>22 an audit that took a long time to do only</p> <p>23 came up with these findings. I can only</p> <p>24 imagine, once you get fully automated with</p> <p>25 some system, it shouldn't be a problem.</p>	<p style="text-align: right;">Page 63</p> <p>1 Accountability Officer.</p> <p>2 At a school level it should be, and</p> <p>3 typically it is, an administrator first --</p> <p>4 CHAIR MAYERSOHN: Right.</p> <p>5 DR. WANZA: -- that works</p> <p>6 collectively, but they team. The Micro Tech</p> <p>7 is an integral part of the team because of</p> <p>8 all of the technology.</p> <p>9 But, Mr. Barnes alluded to a high</p> <p>10 school. You've got band equipment, the band</p> <p>11 director's a member. You've got weights in</p> <p>12 the weight room and all that kind of stuff,</p> <p>13 the athletic director.</p> <p>14 So, depending on the level of the</p> <p>15 school, the team may be more expansive as</p> <p>16 opposed to an elementary school that may not</p> <p>17 have as many, you know, programs and</p> <p>18 different offerings or it's a smaller</p> <p>19 setting with only 200 students, smaller</p> <p>20 number of assets.</p> <p>21 But, by the same token, it is</p> <p>22 226 people who have to be held to a</p> <p>23 consistent standard.</p> <p>24 CHAIR MAYERSOHN: Right. So, I guess</p> <p>25 to -- to that point, Ms. Mulder, do you have</p>
<p style="text-align: right;">Page 62</p> <p>1 But, I do think, as the Audit</p> <p>2 Committee, these two issues about when the</p> <p>3 system for tracking inventory is going to be</p> <p>4 automated and why is the accountability</p> <p>5 different, if it is, and why -- is it gonna</p> <p>6 conform to the rest of the departments?</p> <p>7 I think those are two things we want</p> <p>8 to -- should have an answer to. I don't</p> <p>9 want to impose on the auditor. Maybe,</p> <p>10 Mr. Chair, you --</p> <p>11 CHAIR MAYERSOHN: Well, if there's</p> <p>12 a -- if there is a will to bring forward a</p> <p>13 motion -- I mean, again, I've heard whether</p> <p>14 or not there's a follow-up in six months, in</p> <p>15 every quarter, whether or not -- and again,</p> <p>16 the scope of doing this all for 230-some-odd</p> <p>17 schools makes it kind of challenging.</p> <p>18 But, very similar to a school, I</p> <p>19 mean -- and Dr. Wanza, you can correct me if</p> <p>20 I'm wrong. But, in general, the Micro Tech</p> <p>21 is the one that is -- is heading the -- the</p> <p>22 inventory audits, usually, at a school.</p> <p>23</p> <p>24 DR. WANZA: So, at a school level --</p> <p>25 Valerie Wanza, Chief School Performance and</p>	<p style="text-align: right;">Page 64</p> <p>1 a team established in each school? I mean,</p> <p>2 obviously you have some District equipment,</p> <p>3 but most of it, I would assume, is in the</p> <p>4 school cafeteria. So, is there a team that</p> <p>5 is responsible?</p> <p>6 MS. MULDER: Sure. Mr. Mayersohn,</p> <p>7 thank you. Yes. We do have our cafeteria</p> <p>8 manager that is school-based. He or she is</p> <p>9 responsible for one of the semiannual</p> <p>10 inventories.</p> <p>11 The second person that's responsible</p> <p>12 for the second verification biannually is</p> <p>13 our area supervisor assigned to that school.</p> <p>14 CHAIR MAYERSOHN: So, they do</p> <p>15 semiannual inventory?</p> <p>16 MS. MULDER: Yes, sir.</p> <p>17 CHAIR MAYERSOHN: So, I go back to the</p> <p>18 same thing that we've asked Dr. Wanza to do,</p> <p>19 is to ensure that they are actually doing</p> <p>20 those inventories.</p> <p>21 Because I know, Dr. Wanza, there was a</p> <p>22 time where we kept on seeing reports going,</p> <p>23 okay, now we're gonna do the annual -- or</p> <p>24 semiannual inventory, because we didn't do</p> <p>25 it before, although policy says it's been</p>

<p style="text-align: right;">Page 65</p> <p>1 required.</p> <p>2 So, I mean, I would entertain at least</p> <p>3 coming back in a fashion -- and this is, you</p> <p>4 know, through Ms. Arcese and Mr. Jabouin, at</p> <p>5 least to -- and again, it doesn't have to be</p> <p>6 all but select schools, to at least check.</p> <p>7 And again, I'm -- it's putting</p> <p>8 something additionally on your plate, but</p> <p>9 maybe coming, you know, like I said, in</p> <p>10 the -- in the next -- I'll get to you in one</p> <p>11 second -- maybe coming in the next go around</p> <p>12 to look at those select schools or pick</p> <p>13 select schools and see if what is in place</p> <p>14 is being followed.</p> <p>15 Mr. Barnes?</p> <p>16 MR. BARNES: Before Mr. Jabouin</p> <p>17 responds, I believe that we should approach</p> <p>18 this the same way we did with the BECON</p> <p>19 report.</p> <p>20 As you recall, when the BECON</p> <p>21 management came that report was huge. A lot</p> <p>22 of concerns. And I know they have been back</p> <p>23 at least one or two times.</p> <p>24 So, my suggestion would be that -- not</p> <p>25 necessarily going back and looking at the</p>	<p style="text-align: right;">Page 67</p> <p>1 that a -- as a District department, you've</p> <p>2 got a wide scope of -- and can identify from</p> <p>3 Ms. Mulder -- where there is success and</p> <p>4 where there are challenges.</p> <p>5 And I think, kind of mirroring --</p> <p>6 although her department would be</p> <p>7 responsible, at least, selecting -- could be</p> <p>8 two elementary, two high school, two middle</p> <p>9 schools, whatever it is, you know, a set of</p> <p>10 schools.</p> <p>11 Because, again, she's got a cafeteria</p> <p>12 that's she's dealing with. It's got, you</p> <p>13 know, a whole -- mixers, Blodgett ovens,</p> <p>14 convection ovens. I mean, those things</p> <p>15 usually don't move.</p> <p>16 MR. BARNES: Yeah. I agree with you,</p> <p>17 Mr. Mayersohn. But, the report does not</p> <p>18 address individual schools.</p> <p>19 CHAIR MAYERSOHN: No. I understand</p> <p>20 that.</p> <p>21 MR. BARNES: The report addresses</p> <p>22 capital equipment that is bought by the</p> <p>23 District to be given to a school.</p> <p>24 So, right now can you look at that</p> <p>25 report and --</p>
<p style="text-align: right;">Page 66</p> <p>1 individual schools, but looking at the</p> <p>2 process that will help the individual</p> <p>3 schools improve.</p> <p>4 So, coming back and saying these are</p> <p>5 the things they we'll put in place, these</p> <p>6 are the timelines that we expect them to</p> <p>7 be -- so, we want to see some improvement.</p> <p>8 I keep going -- just like the high</p> <p>9 school, we kept working with them. Now we</p> <p>10 have a problem where high schools are</p> <p>11 getting no exception, but it's because of a</p> <p>12 process that Dr. Wanza understands, and I</p> <p>13 think we need to look at the system and what</p> <p>14 they plan to do to improve it as opposed to</p> <p>15 looking at the individual school.</p> <p>16 CHAIR MAYERSOHN: Well, the only</p> <p>17 reason why I say individual schools is,</p> <p>18 BECON was more of an operational audit, it</p> <p>19 wasn't necessarily --</p> <p>20 MR. BARNES: It was a department.</p> <p>21 CHAIR MAYERSOHN: Huh?</p> <p>22 MR. BARNES: It was a district</p> <p>23 department.</p> <p>24 CHAIR MAYERSOHN: Right. No. I</p> <p>25 understand that. But, I'm just saying is</p>	<p style="text-align: right;">Page 68</p> <p>1 CHAIR MAYERSOHN: You can't tell --</p> <p>2 you can't tell what schools are there.</p> <p>3 MR. BARNES: That's right. So, why</p> <p>4 would you want to look at schools when you</p> <p>5 don't know if the problem -- the problem is</p> <p>6 probably there, but -- okay. Maybe I'm</p> <p>7 wrong. I'm through.</p> <p>8 CHAIR MAYERSOHN: Mr. Fertig?</p> <p>9 MS. FERTIG: Well, just kind of</p> <p>10 listening to both -- all of this, I'm</p> <p>11 wondering, I just wanted to ask a question.</p> <p>12 Does -- so, you have these semiannual</p> <p>13 inventories. Does the manager sign a form</p> <p>14 and does the area supervisor sign a form</p> <p>15 twice a year that these have been conducted?</p> <p>16 MS. MULDER: Yes. Again, Mary Mulder,</p> <p>17 Food and Nutrition Services.</p> <p>18 Yes, they do. When our manager</p> <p>19 completes the room inventory checklist, he</p> <p>20 or she makes a checkmark on the side and</p> <p>21 they do sign in blue ink. We have the</p> <p>22 original in our office and then there's a</p> <p>23 copy posted in the school cafeteria.</p> <p>24 When our area supervisor follows up</p> <p>25 mid-year, the same process is in place, but</p>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<p style="text-align: right;">Page 73</p> <p>1 So, what I had said originally was</p> <p>2 that I didn't know when the last time we did</p> <p>3 any type of audit of Food and Nutrition,</p> <p>4 because, unfortunately, our FileMaker</p> <p>5 database is down because, if I had access to</p> <p>6 it I would be able to get to it right now</p> <p>7 and provide you that date. So, I apologize</p> <p>8 that I didn't get that information out</p> <p>9 earlier.</p> <p>10 This is the first time that this type</p> <p>11 of audit has been conducted of the Nutrition</p> <p>12 Department where every piece of equipment</p> <p>13 that is assigned to Food and Nutrition has</p> <p>14 been physically accounted for that's there,</p> <p>15 tagged, you know.</p> <p>16 So, I can't say that the prior audits</p> <p>17 are equivalent to this, because this has</p> <p>18 been completely different than all the</p> <p>19 others. I just wanted to clarify that.</p> <p>20 And I apologize. I don't remember off</p> <p>21 the top of my head when the last audit was.</p> <p>22 I want to say it was '14, maybe. But,</p> <p>23 again, it was just technology items, it was</p> <p>24 not everything else that they have on the</p> <p>25 list. And it's extensive. It's a huge</p>	<p style="text-align: right;">Page 75</p> <p>1 the plan's weight against our resources.</p> <p>2 So, yeah. We will be able to do that</p> <p>3 and we'll be able to look at the schools.</p> <p>4 But, there also are possibilities that there</p> <p>5 are other large audits that we haven't had a</p> <p>6 chance to get to, as well, because of what I</p> <p>7 mentioned, our ability to get to -- to all</p> <p>8 the locations. Thank you, Mr. Chair.</p> <p>9 CHAIR MAYERSON: All right.</p> <p>10 Ms. Fertig, you had a motion?</p> <p>11 MS. FERTIG: Yeah. I -- I -- I'm</p> <p>12 understanding what Ms. Shaw says, however,</p> <p>13 I'm just concerned. I want to go back to</p> <p>14 what Mr. Barnes said about BECON.</p> <p>15 BECON came in and it wasn't a full-</p> <p>16 blown anything other than to come in and</p> <p>17 give us the list and say here's the</p> <p>18 recommendations that we've done so far and</p> <p>19 here's what's still outstanding.</p> <p>20 And I'm just concerned if we wait nine</p> <p>21 months before doing something that that's a</p> <p>22 long time to know whether they're</p> <p>23 implementing these or not.</p> <p>24 So, I would just like to have an</p> <p>25 interim, "Yes, we're working on it." I'll</p>
<p style="text-align: right;">Page 74</p> <p>1 list, so.</p> <p>2 MR. JABOUIN: And I just wanted to</p> <p>3 mention, though, the requirement that this</p> <p>4 office has District-wide is to audit all of</p> <p>5 the schools and departments every year.</p> <p>6 Now, if you add up all the audits over</p> <p>7 the numbers of years, that does not equal</p> <p>8 all of the schools and all of the</p> <p>9 departments.</p> <p>10 So, Ms. Arcese's team, all they're</p> <p>11 doing are those audits. So, of course, as I</p> <p>12 mentioned to Ms. Shaw's question, we will,</p> <p>13 it makes sense, given this report and the</p> <p>14 findings and the -- the plans that</p> <p>15 Ms. Mulder has put together for us to report</p> <p>16 back to the Committee on the status of</p> <p>17 those. So, we will do that. That makes</p> <p>18 sense to do that. And we'll take a look to</p> <p>19 see what the due dates that she says --</p> <p>20 There's something that she's</p> <p>21 implemented already and I think Ms. Arcese</p> <p>22 has seen those at the schools. So, we</p> <p>23 should be able to do that. And that's</p> <p>24 something that will end up in the plan,</p> <p>25 because that's -- that governs, you know,</p>	<p style="text-align: right;">Page 76</p> <p>1 go six months, Ms. Shaw, if that's what you</p> <p>2 think.</p> <p>3 But, I personally think it was helpful</p> <p>4 with BECON to see what they weren't doing</p> <p>5 that we thought they could maybe move faster</p> <p>6 on and so forth.</p> <p>7 So, I'll change that to six months if</p> <p>8 that's what you think, but I would still, in</p> <p>9 three months, just like to know that they're</p> <p>10 moving forward with the recommendations.</p> <p>11 That's the only thing. We're not</p> <p>12 going to be doing a full-blown conversation</p> <p>13 on this every quarter, but I think we need</p> <p>14 to hear from, like we did from BECON, that</p> <p>15 they're actually doing it.</p> <p>16 So, I'll make that motion however you</p> <p>17 want to, Ms. Shaw. Do you want to do six</p> <p>18 months?</p> <p>19 MS. SHAW: Yes. And I'll second it.</p> <p>20 And what I did say is, in the interim</p> <p>21 they can report back to say what they're</p> <p>22 working on, where they are and all the</p> <p>23 processes that they put in place. Because,</p> <p>24 it is going to take some time, you know, to</p> <p>25 kind of overhaul this. And I'll second it.</p>

<p style="text-align: right;">Page 77</p> <p>1 CHAIR MAYERSOHN: Well, then, let's --</p> <p>2 MS. POU: I -- I have a question.</p> <p>3 CHAIR MAYERSOHN: You have a question,</p> <p>4 Ms. Pou?</p> <p>5 MS. POU: Yes.</p> <p>6 CHAIR MAYERSOHN: Okay. So, we have a</p> <p>7 motion by Ms. Fertig, a second by Ms. Shaw.</p> <p>8 Ms. Pou.</p> <p>9 MS. POU: I just want to understand.</p> <p>10 So, are we asking for an update on</p> <p>11 management's response to this audit in six</p> <p>12 months?</p> <p>13 MS. SHAW: No. But, they'll put into</p> <p>14 place in terms of how we cannot see this</p> <p>15 again in an audit.</p> <p>16 So, I'm sure there are policies and</p> <p>17 procedures, but let's say they need to</p> <p>18 change those policies or procedures, they</p> <p>19 need to update them. Then they also need to</p> <p>20 update the folks who are going to be</p> <p>21 carrying out those policies and procedures,</p> <p>22 whether it's training or whatever the case</p> <p>23 may be.</p> <p>24 So, it's going to be a timeline that's</p> <p>25 going to take some time between now and the</p>	<p style="text-align: right;">Page 79</p> <p>1 MR. DE MEO: And you know, following</p> <p>2 along with what Mr. Barnes said, it seems</p> <p>3 that the big issue is, do we have a system</p> <p>4 in place and should that be a higher</p> <p>5 priority than doing a complete audit.</p> <p>6 I think I would be interested in the</p> <p>7 Chief Auditor's recommendation and my</p> <p>8 recommendation would be to cycle it like you</p> <p>9 do other audits, by school, do a few schools</p> <p>10 a year and then test to see that every</p> <p>11 school, periodically, is doing the audit,</p> <p>12 you know, not audit it, but doing the</p> <p>13 inventory. Until we get that system up and</p> <p>14 running that we can select schools, select</p> <p>15 the whole department.</p> <p>16 But, I do think we need to know what's</p> <p>17 going on and I do think we need to know how</p> <p>18 results from audits are -- what</p> <p>19 accountability there is and I do think -- I</p> <p>20 don't know who to recommend this to, but --</p> <p>21 or if it's within our purview, but I can't</p> <p>22 believe we don't have an inventory system</p> <p>23 for a gigantic department like that. And I</p> <p>24 think that should be the first priority.</p> <p>25 CHAIR MAYERSOHN: Ms. Marte? And then</p>
<p style="text-align: right;">Page 78</p> <p>1 next four to five months for them to really</p> <p>2 start seeing changes if those processes are</p> <p>3 not already in place.</p> <p>4 And from my understanding, they have</p> <p>5 already hit the ground running and started.</p> <p>6 So, we should be able to get something in</p> <p>7 another few months as to where they are.</p> <p>8 But, a report in about six months as to how</p> <p>9 is it working.</p> <p>10 MS. POU: Thank you.</p> <p>11 MS. FERTIG: So -- and by the way, not</p> <p>12 just on BECON, but on other major audits</p> <p>13 that we've seen, there's usually, like, a</p> <p>14 chart of the findings and the</p> <p>15 recommendations and then, this one's</p> <p>16 completed, this one's partial, this one's</p> <p>17 never even been talked about. So, that's</p> <p>18 really kind of what I was thinking.</p> <p>19 CHAIR MAYERSOHN: Okay. Right.</p> <p>20 Mr. De Meo and then Dr. Lynch-Walsh.</p> <p>21 MR. DE MEO: Anthony De Meo. I want</p> <p>22 to be sure that we're clear about this.</p> <p>23 We're not asking for an entire audit in six</p> <p>24 months, are we?</p> <p>25 MS. SHAW: No.</p>	<p style="text-align: right;">Page 80</p> <p>1 Ms. Mulder.</p> <p>2 MS. MARTE: So, through the Chair, we</p> <p>3 do have an inventory system and I absolutely</p> <p>4 acknowledge that it needs to be updated, but</p> <p>5 we do have a system. It is paper-based.</p> <p>6 In the three years that I've been here</p> <p>7 and in the two years that Mr. Jabouin has</p> <p>8 been here, we have worked, as I think we</p> <p>9 stated earlier, with Mr. Woods, with</p> <p>10 Dr. Wanza, with our school principals, with</p> <p>11 our Director of Financial Reporting to come</p> <p>12 up with a plan to get that into the</p> <p>13 21st century and get a system that works</p> <p>14 well and is effective.</p> <p>15 But, when I came here I had more</p> <p>16 priorities around payroll and this was the</p> <p>17 second project. So, it is in process.</p> <p>18 We also are committed to using the ERP</p> <p>19 resources that the District currently owns</p> <p>20 with SAP because that's the smart thing to</p> <p>21 do to have a fully integrated system.</p> <p>22 So, we certainly will keep the</p> <p>23 Committee updated, but I don't want the</p> <p>24 record to say we don't have a system. We</p> <p>25 do. And I can tell you that the Audit</p>

<p style="text-align: right;">Page 81</p> <p>1 Department, as manual and as paper-driven as 2 it is, are very much on top of 3 accountability. 4 Because, Erum Motiwala will tell you 5 that her and Ali work very closely together 6 and there are staff full time in Erum's 7 department that input those paper records. 8 So, we have computer-based 9 accountability, but it's a manual system to 10 get there. So, there is literally, you 11 know, the three-part forms that get split 12 apart and somebody keys them in. 13 And I absolutely acknowledge that's 14 not the most efficient. I was quite 15 surprised about it when I arrived on scene. 16 And it is a priority of this administration 17 to get that taken care of. 18 MS. FERTIG: Could we just -- point of 19 work. Can we just vote on the one motion 20 and come back to this? Because, I think 21 this is a priority issue, too, but maybe 22 separate from having the reviews. 23 CHAIR MAYERSOHN: All right. 24 Ms. Mulder had something to say and then we 25 can vote.</p>	<p style="text-align: right;">Page 83</p> <p>1 have probably hundreds of people working on 2 inventory for the size of department that we 3 do have. 4 So, as far as it goes for the 5 accountability standpoint, I do appreciate 6 the follow-up, because our -- the goal of 7 our department is to be compliant. 8 And obviously, with not having an 9 inventory within the past -- an inventory 10 audit, I should say, within the past 11 30 years and to have a 1.7 variance, I stand 12 by our team, which what incredible job 13 they've done. 14 So, I don't want that to be slighted 15 that we are not taking responsibility or 16 that we are not accountable, because we 17 definitely are to the taxpayers, to the 18 District, to the National School Lunch 19 Program. 20 So, we do appreciate the findings, we 21 do appreciate the comments and we do 22 appreciate the -- the guidance going 23 forward. 24 But, I just wanted to make sure that I 25 went on the record for that, that we do take</p>
<p style="text-align: right;">Page 82</p> <p>1 MS. MULDER: Yes. I do concur with 2 Ms. Marte on the system, that there is a 3 system in place, we do use the room 4 inventory checklist, we do have semiannual 5 inventories that are occurring, we do use 6 the 3298 Form. 7 So, those processes that are currently 8 in place, half manual, half paper, are being 9 implemented. Obviously not to the 1 percent 10 standard. 11 The accountability factor, Mr. Barnes, 12 I completely understand -- through the 13 Chair -- I completely understand what you're 14 saying about that and it is totally my 15 responsibility to ensure that we are below 16 1 percent. 17 And that will happen with all the 18 systems that we had put in place, it will 19 happen with our inventory team that is here 20 present, the inventory team that we have in 21 the next room, as well as the inventory 22 specialists that we have still based at our 23 department. 24 Again, due to the size of the 25 department we have not one, two, three, we</p>	<p style="text-align: right;">Page 84</p> <p>1 accountability for the audit and the 2 findings that were brought to our attention. 3 So, thank you. 4 MR. DE MEO: Mr. Chair, I didn't mean 5 to imply that we don't have a system or any 6 accountability. 7 MS. MULDER: Thank you. 8 MR. DE MEO: I meant that we should 9 have the typical automated software; tags, 10 scan, perpetual inventory and reports. And 11 then I'd like to keep track of it. 12 As far as this motion goes, I think 13 it's unrealistic and it doesn't fit the risk 14 assessment that the Chief Auditor has 15 established, and Ms. Marte, to have an audit 16 in six months. I just want to be clear, 17 we're not voting on that. 18 CHAIR MAYERSOHN: No. We're not -- 19 we're not -- we're talking about an audit. 20 We're just coming -- in other words, the 21 motion -- let's dispense with the motion on 22 the floor first before -- unless it's 23 germane to the motion. 24 MS. LYNCH-WALSH: That's what I've 25 been trying to do, yes, for, like, ten</p>

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<p>1 minutes.</p> <p>2 CHAIR MAYERSOHN: So, let's dispense</p> <p>3 with the first motion that we have by</p> <p>4 Ms. Fertig that the Food and Nutrition</p> <p>5 Service Department come back, provide us a</p> <p>6 update? Is that what --</p> <p>7 MS. FERTIG: That's what I -- I'm</p> <p>8 asking for just what we've had on -- BECON</p> <p>9 was a good example that Mr. Barnes -- but, a</p> <p>10 number of issues where these were the</p> <p>11 findings, these were the recommendations --</p> <p>12 CHAIR MAYERSOHN: Here's what's been</p> <p>13 done.</p> <p>14 MS. FERTIG: -- here's what's partial,</p> <p>15 here's what we haven't even contemplated.</p> <p>16 So we don't lose it off our radar and in</p> <p>17 five years the next person's sitting there</p> <p>18 going, "We don't even know when we last</p> <p>19 talked about this."</p> <p>20 All I'm asking is that we get an</p> <p>21 update like we do, pretty much, on</p> <p>22 everything.</p> <p>23 CHAIR MAYERSOHN: So, can we make that</p> <p>24 at the September 30th meeting so at least we</p> <p>25 have a -- as opposed to six months we</p>	<p>1 that once we close this audit out there are</p> <p>2 some things that cannot occur until the</p> <p>3 audit closes. But, there are other</p> <p>4 recommendations that came out with</p> <p>5 management responses that we have already</p> <p>6 implemented.</p> <p>7 So, I am definitely comfortable with</p> <p>8 that and I do appreciate that, Ms. Fertig.</p> <p>9 Our goal is to make sure that the Audit</p> <p>10 Committee is happy with and pleased with us</p> <p>11 moving forward after the audit.</p> <p>12 CHAIR MAYERSOHN: We'd be happy if you</p> <p>13 brought us some samples.</p> <p>14 MS. MULDER: Thank you, Mr. Mayersohn.</p> <p>15 CHAIR MAYERSOHN: We thought we were</p> <p>16 getting lunch, but, you know, hey. You</p> <p>17 know, Dr. Wanza? I mean, right?</p> <p>18 DR. WANZA: Banana cake.</p> <p>19 CHAIR MAYERSOHN: I mean -- all right.</p> <p>20 So, we have a motion by Ms. Fertig, a second</p> <p>21 by Ms. Shaw. All those in favor signify --</p> <p>22 DR. LYNCH-WALSH: Uh --</p> <p>23 CHAIR MAYERSOHN: What?</p> <p>24 DR. LYNCH-WALSH: Never mind. Well, I</p> <p>25 was going to comment that, because we're</p>
Page 86	Page 88
<p>1 have --</p> <p>2 MS. FERTIG: That's fine. That's</p> <p>3 fine. I just -- all I'm trying to do is get</p> <p>4 a time where we're going to see that chart</p> <p>5 that I know he is so good or Ali's so good</p> <p>6 at creating that will say "Finding,"</p> <p>7 "Recommendation," "Status."</p> <p>8 CHAIR MAYERSOHN: Right.</p> <p>9 MS. FERTIG: And that's all I'm</p> <p>10 looking for. I'm not looking for any more</p> <p>11 work than that.</p> <p>12 CHAIR MAYERSOHN: Okay. All right.</p> <p>13 You good with that, Ms. Shaw?</p> <p>14 MS. SHAW: Probably the question</p> <p>15 should be asked to Ms. Mulder.</p> <p>16 All I'm saying, in the interim,</p> <p>17 between now and the six months, they can</p> <p>18 provide us an update as to where they are</p> <p>19 and in six months they can give us something</p> <p>20 a little bit more comprehensive.</p> <p>21 CHAIR MAYERSOHN: Ms. Mulder?</p> <p>22 MS. MULDER: And I do appreciate that</p> <p>23 recommendation and I do agree with it,</p> <p>24 because I know that we are currently on</p> <p>25 track, based on the implementation dates,</p>	<p>1 having a debate between three months, six</p> <p>2 months, which I agree with --</p> <p>3 CHAIR MAYERSOHN: We've made it at the</p> <p>4 September 30th meeting.</p> <p>5 DR. LYNCH-WALSH: No, no, no. Yeah.</p> <p>6 But, the -- the part about coming back in</p> <p>7 three months. Because, I just want to point</p> <p>8 out that there are other things in motion.</p> <p>9 I agree with both time periods,</p> <p>10 because this -- it's clear that they have an</p> <p>11 action plan. I don't think it's</p> <p>12 unreasonable to get, sort of, a basic</p> <p>13 framework of where they're going so that</p> <p>14 that will guide where they get to by</p> <p>15 September 30th.</p> <p>16 The separate issue of why we're so</p> <p>17 paper-based --</p> <p>18 CHAIR MAYERSOHN: Well, let's not</p> <p>19 discuss the --</p> <p>20 DR. LYNCH-WALSH: No, no. I'm not</p> <p>21 discussing it. But, I went back to the</p> <p>22 strategic plan from 2014, because you made</p> <p>23 me pull that up now, and I have lots to say</p> <p>24 about that.</p> <p>25 But anyway, I agree with everything</p>

<p style="text-align: right;">Page 89</p> <p>1 that's been said, that an update just -- and</p> <p>2 with both time periods.</p> <p>3 CHAIR MAYERSOHN: Okay. So, just to</p> <p>4 be clear that they will come back at</p> <p>5 September 30th's meeting to provide us an</p> <p>6 update.</p> <p>7 MS. SHAW: But, you're ask -- but, in</p> <p>8 three months they'll just tell us where they</p> <p>9 are.</p> <p>10 CHAIR MAYERSOHN: Ms. Fertig said six</p> <p>11 months. So, she agreed --</p> <p>12 MS. FERTIG: I'm happy with</p> <p>13 September 30th --</p> <p>14 CHAIR MAYERSOHN: September 30th.</p> <p>15 MS. FERTIG: -- because we have a time</p> <p>16 definite. I'm just trying -- all I'm trying</p> <p>17 to do is --</p> <p>18 CHAIR MAYERSOHN: Right. Just to</p> <p>19 follow up. Right. Okay. All those in</p> <p>20 favor signify by saying --</p> <p>21 MR. JABOUIN: I just want to</p> <p>22 double-check the wording, Mr. Mayersohn, if</p> <p>23 I may, that Food and Nutrition Service will</p> <p>24 return to provide an update at the</p> <p>25 September 30th, 2021 Audit Committee</p>	<p style="text-align: right;">Page 91</p> <p>1 MR. JABOUIN: I think I'm done with</p> <p>2 typing for the moment.</p> <p>3 MS. SHAW: Aye?</p> <p>4 CHAIR MAYERSOHN: Yes. Okay. All</p> <p>5 those in favor signify by saying "aye."</p> <p>6 COMMITTEE MEMBERS: Aye.</p> <p>7 CHAIR MAYERSOHN: Anybody opposed?</p> <p>8 MS. DAHL: Aye.</p> <p>9 CHAIR MAYERSOHN: Oh, Ms. Dahl.</p> <p>10 Welcome. All right. So, the motion passes.</p> <p>11 Now, Ms. Fertig.</p> <p>12 MS. FERTIG: I'm going to move to</p> <p>13 transmit with a -- with a statement to the</p> <p>14 Board that we would like to review the</p> <p>15 inventory process for the School Board of</p> <p>16 Broward County and bring it up to 2021,</p> <p>17 maybe by the time it's done, 2022 standards.</p> <p>18 You all can wordsmith that. I just</p> <p>19 want to get something with our motion to</p> <p>20 transmit that indicates that a paper system</p> <p>21 is probably not what we're looking for in</p> <p>22 this day and age, so.</p> <p>23 MR. JABOUIN: Can you please give me a</p> <p>24 second motion instead?</p> <p>25 MS. FERTIG: Did you all hear any of</p>
<p style="text-align: right;">Page 90</p> <p>1 Meeting?</p> <p>2 CHAIR MAYERSOHN: Right. An update on</p> <p>3 their -- on the findings that were presented</p> <p>4 in the audit, plus any new information that</p> <p>5 they may have on some of the policies and</p> <p>6 procedures that they're putting in place.</p> <p>7 MS. SHAW: And a report could also do,</p> <p>8 just so you guys know.</p> <p>9 CHAIR MAYERSOHN: All right. So, all</p> <p>10 those in favor -- did you get it?</p> <p>11 MR. JABOUIN: Yeah. I'm going to</p> <p>12 repeat it. One second, please.</p> <p>13 Food and Nutrition Services will come</p> <p>14 back to provide an update on the findings</p> <p>15 that were presented in the audit and any new</p> <p>16 information at the September 30th, 2021</p> <p>17 Audit Committee Meeting.</p> <p>18 CHAIR MAYERSOHN: As it pertains to</p> <p>19 policies and procedures.</p> <p>20 MR. JABOUIN: As it pertains to</p> <p>21 policies and procedures.</p> <p>22 CHAIR MAYERSOHN: And maybe some</p> <p>23 banana bread.</p> <p>24 DR. WANZA: Banana cake.</p> <p>25 CHAIR MAYERSOHN: Banana cake?</p>	<p style="text-align: right;">Page 92</p> <p>1 that?</p> <p>2 CHAIR MAYERSOHN: Well, here's --</p> <p>3 okay. So, to make life easy for Mr. Jabouin</p> <p>4 and then for our own records, let's make the</p> <p>5 motion to transmit and then make another</p> <p>6 motion, as Mr. De Meo has offered and you</p> <p>7 have offered separately.</p> <p>8 MS. FERTIG: Okay. I would just like</p> <p>9 to tie the two and if Mr. De Meo has made it</p> <p>10 I will second it. I would like to tie the</p> <p>11 two so when that motion goes to the Board</p> <p>12 they see our recommendation in the body of</p> <p>13 the motion.</p> <p>14 I would just -- I think that's really</p> <p>15 important, because sometimes our motions get</p> <p>16 carried forward to transmit and the rest of</p> <p>17 it gets left out. And I just --</p> <p>18 MS. SHAW: I second it and I agree.</p> <p>19 MS. FERTIG: -- think if there's one</p> <p>20 thing that comes out, that's what comes out</p> <p>21 of this.</p> <p>22 MR. DE MEO: Mr. Chair, I think Mary</p> <p>23 made a motion, I seconded it. The language</p> <p>24 she had was concise and to the point, I</p> <p>25 think.</p>

<p style="text-align: right;">Page 93</p> <p>1 MR. JABOUIN: What happens is, with 2 the motions, when District Staff -- oh, I'm 3 sorry. Thank you, Ms. Marte. 4 With the motions the board members get 5 copied on all of them, so the motions that 6 the Committee received that I forwarded, 7 they're all aware of that as well as the 8 District response, too. 9 So, they do see them. And we can make 10 sure that they are -- that they go out at 11 the same time so that way there's no, like, 12 time lag into them. 13 What happens is, one part of the 14 motion is something that can be accomplished 15 very quickly. The other one is going to 16 take some time. And Dr. Nesmith (phonetic) 17 tracks the stuff in a way that makes it a 18 little bit more challenging. So, that's the 19 only reason. It's for the management of the 20 issues. 21 CHAIR MAYERSOHN: So, here's what I 22 would recommend is that we -- we still go on 23 with our motion to transmit, including the 24 caveat that the School Board takes a look at 25 getting technology up to or getting</p>	<p style="text-align: right;">Page 95</p> <p>1 which was not prioritized as an absolute 2 emergency, but, between planning and 3 implementation it should have been 4 implemented by the first quarter of 2017. 5 CHAIR MAYERSOHN: Okay. Well, that 6 just, again, clarifies our point to continue 7 to do as Ms. Fertig had mentioned, that we 8 need to stay on top of these things. 9 MR. JABOUIN: Ms. Marte has a point. 10 CHAIR MAYERSOHN: Ms. Marte? 11 MS. MARTE: So, I'm going to have to 12 go back and look pre-June of 2017, but I 13 don't see where that system was funded in 14 the Technology budget back in 2016. 15 DR. LYNCH-WALSH: I'm not saying it 16 was. I'm saying it was planned. 17 MS. MARTE: It was planned and asked 18 for. But, if the vote is not to fund it and 19 there's no money to fund the system, then we 20 can't implement it. 21 DR. LYNCH-WALSH: Right. But, you 22 have to ask for it first. There are a lot 23 of things in here that didn't happen. Some 24 didn't even cost that -- 25 MS. MARTE: Exactly. So, I wanted to</p>
<p style="text-align: right;">Page 94</p> <p>1 inventory up to the 21st century. 2 We can still transmit that and then we 3 can make a duplicate second motion that's -- 4 MS. FERTIG: And I still want -- and 5 everybody can vote against this -- I still 6 want the two tied together. I'm not asking 7 that that system be developed by the time 8 this goes to the Board meeting. 9 I think the Board needs to know that 10 when we heard this audit today our reaction 11 was, okay, the Board needs to know that, 12 yes, this is happening in this department 13 and we need to provide resources for 14 employees to get the job done, and that 15 includes having a state of the art inventory 16 system and that's what I'm asking for. 17 So -- and is that what you seconded? 18 MR. DE MEO: Yes. 19 MS. FERTIG: Thank you. 20 CHAIR MAYERSOHN: Yes, Dr. Lynch- 21 Walsh. 22 DR. LYNCH-WALSH: Okay. So, now I'm 23 going to point out that from the 2014-15 24 strategic plan, I.T. strategic plan, line 25 item 14 was an asset management system,</p>	<p style="text-align: right;">Page 96</p> <p>1 make it clear that it was in the Technology 2 strategic plan that was presented at, I 3 assume, a Board workshop back then, 4 Dr. Lynch-Walsh, and when the DEFP was 5 completed -- I didn't see it in the 2017 6 DEFP and I know we don't own a system now. 7 So, I -- I am making an assumption and 8 I know there's risks with that, because it 9 predates me, but it was likely not funded. 10 Again, we are currently working 11 through all of that and we are working very 12 closely with Mr. Jabouin and his team, who 13 are part of helping us come to the system 14 that the Audit Committee would expect us to 15 have. 16 DR. LYNCH-WALSH: I -- I think one of 17 the things that might have hampered this 18 from occurring is that, if memory serves, 19 this was developed and then Mr. Hunter left. 20 The first time. 21 CHAIR MAYERSOHN: Okay. Ms. Fertig? 22 MR. FERTIG: Regardless of whether it 23 was supposed to be done, because, obviously 24 it should have been, but that's -- that's, 25 you know, the past and we can't do anything.</p>

<p style="text-align: right;">Page 97</p> <p>1 But, I think that if -- by putting 2 this on the Board's radar, hopefully we 3 support the efforts that are going on and 4 then it happens and then Mr. Jabouin will 5 come back to us one day and say, "Okay, now 6 we're onto the next task." 7 CHAIR MAYERSOHN: So, Mr. Jabouin. 8 MR. JABOUIN: I think Ms. Marte 9 mentioned to me on the side that we can 10 manage it with one motion. 11 CHAIR MAYERSOHN: Okay. 12 MR. JABOUIN: So, if I can get the 13 wording, "Motion to transmit," and can I 14 please have the additional wording after 15 that, please? 16 CHAIR MAYERSOHN: Ms. Fertig? 17 MS. FERTIG: Oh, my gosh. I've said 18 so much since then. 19 So, I move to -- I move to transmit 20 with a statement to the Board that the Audit 21 Committee recommends bringing the inventory 22 system of the School Board of Broward County 23 up to state of the art standards as soon as 24 possible. 25 And I had put 2022, but I'm just going</p>	<p style="text-align: right;">Page 99</p> <p>1 So, it's not a huge investment by the 2 Board. Staff is doing the work. But, to 3 Ms. Fertig's point and on behalf of the 4 administration, I want to thank her. 5 I think it's very important to 6 reiterate the importance of allowing Staff 7 the time to do this body of work and get it 8 finished. 9 MS. FERTIG: Okay. And you were good 10 with me putting -- adding the words, "put 11 the funding in"? 12 MS. MARTE: I'm always good if you -- 13 if you add the support of funding to try to 14 get more automation in this District. 15 CHAIR MAYERSOHN: And we can get an 16 update at the September 30th meeting, 17 because that will be when the budget has 18 passed, correct? 19 MR. JABOUIN: Yes. It will pass on 20 September -- the first week in September. 21 CHAIR MAYERSOHN: Okay. So, we have a 22 motion by Ms. Fertig, a second by 23 Mr. De Meo. Is there any further 24 discussion? 25 Seeing none, do I have a motion to</p>
<p style="text-align: right;">Page 98</p> <p>1 to put state of the art standards, whatever 2 those would be. Is that okay? 3 CHAIR MAYERSOHN: I would just like to 4 add the words "provide funding," because -- 5 MS. FERTIG: And provide funding to 6 accomplish this. 7 CHAIR MAYERSOHN: That I think was 8 Ms. Marte's point is that it was in the plan 9 but not funded. 10 MS. MARTE: So, my colleague informed 11 me -- and again, it was right around the 12 time I was coming here -- that the 13 conversion from the AS-400 -- I can't even 14 believe I'm saying those words, I didn't 15 even know they were running anymore -- to 16 SAP, the software was purchased in July of 17 2017 and it's the implementation of the 18 practices. 19 So, the software's being used by the 20 Accounting Department and Audit has eyes 21 into it. 22 But, the disposal, addition, et 23 cetera, of assets is still all paper-based. 24 So, that's the issue that we've got to 25 straighten out.</p>	<p style="text-align: right;">Page 100</p> <p>1 approve? Or all those in favor -- I have a 2 motion to approve. All those in favor 3 signify by saying "aye." 4 COMMITTEE MEMBERS: Aye. 5 CHAIR MAYERSOHN: Anybody opposed? 6 MS. DAHL: Aye. 7 CHAIR MAYERSOHN: All right. The ayes 8 have it. 9 Thank you, Ms. Mulder. 10 MS. MULDER: Thank you all. 11 CHAIR MAYERSOHN: We'll expect to see 12 Dr. Wanza back here for some banana pie. 13 DR. WANZA: Banana cake. 14 CHAIR MAYERSOHN: Or banana cake, 15 banana pie, banana bread. 16 All right. It is now 1:18. Thank you 17 guys very much. Bye, Dr. Wanza. 18 It's now 1:18. Ms. Pou has to leave 19 at 1:45. I don't know if anybody else has 20 to leave earlier, but -- 1:30? 21 MS. SHAW: I was at 1:00. 22 CHAIR MAYERSOHN: Okay. Well, let's 23 just -- I mean, we're discussing here item 24 number 11, HCT Report. Let's try be concise 25 and to keep to this report as opposed to, I</p>

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<p>1 guess, puddle jumping or -- moving on. 2 Yes, Dr. Lynch-Walsh? 3 DR. LYNCH-WALSH: Well, here's the 4 problem with that. Because, this all 5 started in response to a motion that the 6 group passed. And the motion asked for 7 anything from 2015 onward and then this 8 turned into one bid and one bid only. And I 9 now know why. 10 So, it's not puddle jumping, but 11 it's -- it's impossible for me to ignore 12 the history of how we came to this bid. 13 Because, there's a whole story, 14 there's a whole history of bids that involve 15 a post Board award memo right under the 16 limit of 1 million back in the day, a 17 piggyback that wasn't -- that -- where the 18 word "piggyback" was crossed off, a bid that 19 was put out, a bid protest and then back to 20 the piggyback. 21 And then, by the time you get to this 22 one it's a snoozefest, because there's 23 nothing to see here, because we've already 24 done all the machinations to get us Lenovo. 25 Dell gave up.</p>	<p>1 anything in it that would lead you to want 2 to go audit others -- but, that's okay. 3 That's why we have a State Attorney's 4 Office. 5 And actually, the discovery page does 6 mention, from the State Attorney and the 7 grand jury, does mention Lenovo, so I'm 8 fairly confident that they're looking into 9 all the shenanigans that transpired. 10 But, I just want to mention it here, 11 because we should be concerned, as an Audit 12 Committee, when we get wrangled into looking 13 at one thing and what was the motivation 14 behind wrangling us in that direction. 15 So, I'm fine not bringing up the rest 16 of it, I'm going to forward this on to where 17 it needs to go -- 18 MS. FERTIG: Yeah. That's fine. And 19 I would just say that, at the end we can 20 make whatever motions we need to. But, I 21 would like -- I do have comments when the 22 time's appropriate. And I do have a 23 question myself on this. 24 CHAIR MAYERSOHN: Okay. So, is 25 Ms. Coker joining us?</p>
Page 102	Page 104
<p>1 So, it's not a simple thing. And I 2 knew when I saw one bid, because Staff tends 3 to not get that specific, that if we were 4 just looking at one bid there had to be a 5 reason. 6 Because, if we looked at anything else 7 from 2015 we would have seen the item that 8 came forward recommending the rejection of 9 all bids and we would have backed our way 10 all the way back to 2014. 11 THE COURT: Ms. Fertig? 12 MS. FERTIG: Sorry about that, guys. 13 Like, I can't remember to unmute and I can't 14 remember to talk into the microphone. 15 Okay. Be that as it may, we do have 16 one bid in front of us and I do have 17 comments on it. 18 So, I -- I think that when this went 19 the way it went, Dr. Lynch-Walsh, we said 20 let's start with one and then we can move to 21 others as we need to, but let's do the one 22 and then we can bring up the next one if we 23 need to do that, just for process-wise. 24 DR. LYNCH-WALSH: Right. But, here's 25 the thing. Because, this one doesn't have</p>	<p>1 MR. JABOUIN: So, I anticipate that -- 2 DR. LYNCH-WALSH: This predated Coker. 3 MS. COKER: Good afternoon, this is 4 Mary Coker. I am on the phone. I have been 5 since it started. And I believe Mr. Woods 6 is there, also. 7 CHAIR MAYERSOHN: Yes. 8 MR. JABOUIN: And we will also see 9 what the status of Mr. Dunn is, as well, 10 Mr. Phillip Dunn, our Chief Information 11 Officer. 12 So, with respect to agenda item 13 number 11, the I.T. Technology Devices 14 Report. 15 So, the Committee, those of you who 16 attended the May 14th, 2020 meeting, this is 17 where the Recordex Simplicity Touch 18 interactive flat panels report was 19 discussed. 20 So, the Board, which reviewed that 21 report on June 9th of 2020, as well the 22 Audit Committee members, had comments as far 23 as us looking at additional technology asset 24 purchases that were done during the tenure 25 of the Former Chief Information Officer.</p>

<p style="text-align: right;">Page 105</p> <p>1 So, we identified transactions where 2 the Former Chief Information Officer may 3 have had involvement and we chose this 4 transaction because it was the next logical 5 bid to take a look at. 6 Now, that report itself gets its own 7 follow-up, it has its own action plans. 8 There were issues with respect to corporate 9 governance policies and procedures and under 10 the cover of that follow-up those items will 11 be addressed. 12 But, the only item that we, as school 13 district personnel that are here, will be 14 addressing is this report, the I.T. 15 Technology Devices Report. We won't be 16 discussing any other reports outside of 17 that. 18 There are -- I was asked to provide 19 the previous report to the State Attorney's 20 Office and I've done so and it is important 21 that we review just the report and the items 22 that are here. 23 So, the attached report is an 24 agreed-upon procedure that was done by 25 HCT Certified Public Accountants. It covers</p>	<p style="text-align: right;">Page 107</p> <p>1 items, there is some comment with respect to 2 the quality, where HCT's technology experts 3 deemed that those were quality assets for 4 the budgets that we purchased. 5 With us here to go over the report is 6 one of the managing partners of HCT 7 Certified Public Accountants & Consultants, 8 Mr. Roderick Harvey. He can go over the 9 different comments and findings in the 10 report that the Committee would like to ask. 11 Thank you, Mr. Chair. To either the 12 Committee members. 13 CHAIR MAYERSOHN: Okay. Does anybody 14 want to hear from Mr. Harvey first or do we 15 have questions that we want to ask? 16 MS. FERTIG: Questions. 17 CHAIR MAYERSOHN: Questions. So, 18 Ms. Fertig? 19 MS. FERTIG: Thank you. Okay. I 20 first have a question on page 15 of 32, 21 "Lack of documentation regarding the time 22 stamped in for bids received from vendors." 23 So, it looks like one company was 24 excluded because of their timestamp and that 25 timestamp was outside the --</p>
<p style="text-align: right;">Page 106</p> <p>1 bid 16059E, which was primarily the purchase 2 of Lenovo desktops and laptops and CDI 3 tablets. 4 If you take a look at page 4 of 32, 5 you'll see that potential impact would be on 6 \$82 million over 3 years and 11 months. 7 During the contract period the 8 District, up to December 2019, the District 9 purchased approximately 83,400 devices for 10 \$45.6 million. 11 So, the findings that are in this 12 report, none of them are policy and 13 procedure in nature -- or should I say that 14 none of them are policy in nature. The 15 results of the work identify some procedural 16 matters. 17 But, it's also important that the 18 links to -- to acknowledge that the -- the 19 report takes into account the various 20 initiatives that the District had. It ties 21 it to the strategic plan, the District-wide 22 computer refresh initiative. Those are all 23 discussed, if you can see, on pages 5 and so 24 on. 25 So, the District itself, the Lenovo</p>	<p style="text-align: right;">Page 108</p> <p>1 So, just for the record, if you don't 2 stamp it in by a certain time, then you're 3 not eligible to continue in the bid process; 4 is that correct? 5 MS. COKER: Good afternoon. This is 6 Mary Coker, Director of Procurement and 7 Warehousing Services. Thank you for your 8 question. 9 Yes. That is correct. All the dates 10 need to be stamped by 2:00 p.m. and then 11 they are received in the bid room, and we 12 have a conference room where we have a 13 purchasing agent and we have staff, and the 14 public is also welcome to come in and view 15 the opening of those bids. 16 MS. FERTIG: Okay. So, my concern is, 17 obviously, that the two companies that got 18 the bid had no stamped-in documentation. 19 And I find this absolutely -- 20 I mean, Natalie, you were saying -- I 21 was reading this and going, "What in the 22 world? They didn't comply and they were the 23 ones that won the \$81 million bid?" 24 DR. LYNCH-WALSH: How does that 25 happen?</p>

<p style="text-align: right;">Page 109</p> <p>1 MS. FERTIG: How in the world does 2 that happen? Thank you. 3 CHAIR MAYERSOHN: Ms. Coker? 4 MS. COKER: So, I appreciate your 5 comments and I just want to reiterate that, 6 back in the day when this took place there 7 was not a formal process of which we have 8 implemented since 2018 where it included the 9 signing of all the bids into one document. 10 What we do have, this is what leads us 11 to believe that indeed those bids were 12 received timely, because, if not, we would 13 not have been able to have them sit in the 14 bid room as they did. 15 They signed in. Those -- those bids 16 were received timely. Those vendors were 17 present and sitting in that room, because we 18 have the sign-in sheet from all the vendors 19 that attended and we have the sign-in sheet 20 from all the vendors that submitted a bid. 21 What we did not find in the file from 22 way back then was the actual paper stamp. 23 It's like a little stamp that we would, you 24 know, a little paper that is glued onto the 25 bid or taped onto the bid and it's stamped.</p>	<p style="text-align: right;">Page 111</p> <p>1 hard is that to see that the stamp is on 2 there and you proceeded to the Board with 3 this? 4 I -- I -- every time we ever talk 5 about anything there's a new process in 6 place. But, I think there was a process in 7 place because one company was excluded from 8 proceeding based on the fact that they 9 didn't have a timestamp and two that won the 10 bid moved on. 11 I think that's a pretty major finding, 12 actually, in this thing and calls into 13 question to me the bid process. 14 And I do have one other comment, but 15 I'll let everybody else talk about this -- 16 CHAIR MAYERSOHN: All right. Let's 17 just stay on this one. Dr. Walsh? 18 MR. WOODS: Through the Chair -- 19 CHAIR MAYERSOHN: Mr. Woods? 20 MR. WOODS: I'll defer to the 21 Committee members. 22 CHAIR MAYERSOHN: Okay. Dr. Walsh? 23 DR. LYNCH-WALSH: Okay. Thank you for 24 having read this, because, to be honest, 25 I've been so preoccupied with all of the</p>
<p style="text-align: right;">Page 110</p> <p>1 That is what we did not find for those 2 particular vendors. 3 But, the fact that they were present, 4 the fact that we opened their bid and that 5 we have it signed means that we had to have 6 received them by 2:00 p.m., because, if not, 7 we would not have had a bid to open in front 8 of the public and there would have been a 9 protest. Which, by the way, there was not. 10 So, that is what leads me to believe, 11 that is, though we did not have the paper, 12 which we now have a process which ensures 13 that we have a stamped bid on file and 14 electronically, it allows us to believe that 15 indeed we did receive them timely. 16 MS. FERTIG: Okay. So, that is 17 totally not acceptable. That answer is 18 totally not acceptable to me. 19 All that time ago was five years ago. 20 This was \$81 million of the bond -- of the 21 \$800 million bond. Every piece of paper 22 should have been absolutely perfectly 23 maintained. 24 This was a bid, two of five companies. 25 There are only five companies. I mean, how</p>	<p style="text-align: right;">Page 112</p> <p>1 other bids that I hadn't read all of this in 2 detail. 3 But, this makes complete sense given 4 that Dell had already filed a bid protest on 5 a prior bid. And what happens in this 6 District is, the vendors do figure out when 7 the fix is in. 8 So, you wouldn't have had a bid 9 protest this time around because Dell 10 probably figured, why bother? 11 But, yeah. I agree wholeheartedly 12 with Mary that this doesn't make any sense. 13 It doesn't matter that they were in the 14 room. If you can discount one of them -- 15 now, it was late. But, if you knew that one 16 was late, why was it so hard to confirm the 17 other ones were on time? 18 Yeah. This definitely doesn't -- does 19 not smell -- 20 MS. COKER: It's simple because, when 21 the late one arrived at the time that it 22 arrived, the bid opening had already begun. 23 DR. LYNCH-WALSH: No, no. I get that. 24 But, the -- 25 MS. COKER: There's a difference</p>

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<p>1 between being in a room by 2:00 p.m., 2 sitting down where you're starting a bid 3 opening and then having a vendor knock on 4 the door and come in at 2:20 and say, "Oh, 5 I'm here." 6 So, obviously they were late. And the 7 other ones weren't, because they were 8 sitting in the room by 2:00 p.m. 9 DR. LYNCH-WALSH: Okay. When was this 10 awarded again? When was this bid awarded? 11 MS. COKER: I wasn't here at the 12 time -- 13 DR. LYNCH-WALSH: That's my point. 14 That is my point, Mary. You weren't here. 15 So, how would you know? 16 All right. I'm done with that. 17 CHAIR MAYERSOHN: What, are you still 18 on this one? Does anybody have any more -- 19 DR. LYNCH-WALSH: This particular 20 page? 21 CHAIR MAYERSOHN: No. On this 22 finding. Is there any more comments on this 23 finding? 24 DR. LYNCH-WALSH: No. My other 25 comment's on something else.</p>	<p>1 director and bringing in Ms. Coker. I just 2 want to acknowledge that. 3 Because, what I will say is that since 4 that time or right around that time we made 5 some changes at the staffing level because 6 of some of these procedural instances that 7 we saw and we recognized that we needed to 8 bring in more and better staffing to ensure 9 that they follow processes and procedures. 10 So, I just want to bring that up that 11 we were in the midst of some transition and 12 we were moving out some resources that were 13 not adhering to some of the District's 14 policies and procedures. 15 MS. FERTIG: This bid -- this bid 16 was -- this entire process was -- 17 CHAIR MAYERSOHN: Talk into your -- 18 MS. FERTIG: This entire process was 19 questioned extensively at the Board meeting 20 before they voted on this. 21 I don't know how you take this to the 22 Board -- and you know, ultimately they're 23 the ones that get criticized. But, they 24 make their decisions based on the 25 information that's presented to them. And</p>
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<p>1 MS. SHAW: And apparently since 2 Ms. Mary was not here at the time, I'm not 3 even sure that the discussion about whether 4 processes were in place should even be 5 discussed. 6 Because, first of all, this is not our 7 first time at the rodeo. We have done 8 biddings for a whole lot more money than 9 this amount. So, processes should have 10 already been placed prior to this particular 11 bid. So, saying that there were no 12 processes in place is quite unacceptable. 13 As I just said, she wasn't here, so 14 she's only the messenger. So, don't beat 15 her up. 16 CHAIR MAYERSOHN: Mr. Woods? 17 MR. WOODS: Through the Chair -- and I 18 appreciate the dialogue. 19 What I will say is, you know, we 20 understand and we recognize that there were 21 some procedural things that didn't take 22 place. 23 What I will say is, this is consistent 24 in the time when there was a transition 25 where we were moving away from the prior</p>	<p>1 if that information is faulty, you know, 2 that is just not right. 3 And I don't think -- I hear from 4 everybody, "Well, we've had transition." 5 Well, apparently there's so much transition 6 that we have this multi-billion-dollar 7 corporation that can't transact business 8 because there's always transition. And I'm 9 sorry, Maurice, that's just not -- that's 10 not acceptable. 11 I wish you all would stop saying that. 12 Because, that's even more concerning to me 13 that there are no written procedures that 14 somebody can pick up and follow and know 15 that if they didn't date-stamp it -- when 16 all those Board members were asking 17 questions, that's one thing that should have 18 been said to them, in my mind. 19 This is not -- this is not an item 20 that just went through easily on the Board. 21 It did not. There were board members who 22 voted against it, there were board members 23 who wanted more time to talk about it. And 24 I -- I just don't find that an acceptable 25 response.</p>

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<p>1 But, if that's your response, then I</p> <p>2 would suggest this District get some written</p> <p>3 procedures that go from person to person so</p> <p>4 no matter who's sitting in the seat it can</p> <p>5 be done correctly.</p> <p>6 And I kind of find that a fatal flaw</p> <p>7 with your -- with your Board item. I know</p> <p>8 you were there that day at the Board</p> <p>9 meeting, so I don't need to tell you what</p> <p>10 happened. I was watching it on the</p> <p>11 television screen. But, I don't think</p> <p>12 that's acceptable.</p> <p>13 And I thank you for -- I thank you for</p> <p>14 your audit. There's more in here, but this</p> <p>15 certainly is one point that's of real</p> <p>16 concern to me that the bid process itself</p> <p>17 had this procedural problem.</p> <p>18 MS. COKER: Through the Chair, I would</p> <p>19 like to just advise that we did turn in --</p> <p>20 this is Mary Coker again, Director,</p> <p>21 Procurement and Warehousing Services.</p> <p>22 We did -- my staff did present to the</p> <p>23 auditors, to the internal auditors, our</p> <p>24 standard operating procedures. We have both</p> <p>25 standard operating procedures plus we have</p>	<p>1 I'm not sure if in the bid document it</p> <p>2 said, you know, it had to be timestamped.</p> <p>3 But, just as a general practice, bids are</p> <p>4 normally timestamped and the bid opening is</p> <p>5 documented and those type of things.</p> <p>6 And so, we wrote our finding very</p> <p>7 narrowly based on not being able to obtain</p> <p>8 the bid timestamp to show that documents</p> <p>9 were in on time.</p> <p>10 CHAIR MAYERSOHN: Right. But, in that</p> <p>11 document it would require the vendor that</p> <p>12 they had to be in by 2:00 o'clock and there</p> <p>13 had to be some valid --</p> <p>14 MR. HARVEY: Oh, yes. Absolutely.</p> <p>15 Yes, sir. Absolutely.</p> <p>16 CHAIR MAYERSOHN: Right. Right.</p> <p>17 That's -- I mean, that's my point. So, when</p> <p>18 you say -- when, Ms. Coker and Mr. Woods,</p> <p>19 when you say "policies and procedures,"</p> <p>20 those are the policies and procedures in</p> <p>21 that bid document that the vendors --</p> <p>22 MS. COKER: Yes. But, the bid</p> <p>23 document does not state that it has to be</p> <p>24 timestamped. The bid document clearly</p> <p>25 states that the bids have to be in by</p>
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<p>1 work instruction and a process map and work</p> <p>2 flow of what takes place. So, if there is a</p> <p>3 change in management, that is readily</p> <p>4 available.</p> <p>5 In fact, we also have training centers</p> <p>6 yearly on these processes. So, I can assure</p> <p>7 you that, regardless of the management in</p> <p>8 place, we now have the procedures to ensure</p> <p>9 that the policies are followed and we're</p> <p>10 compliant.</p> <p>11 CHAIR MAYERSOHN: So, Mr. Harvey, I've</p> <p>12 got a question. When you did this audit did</p> <p>13 you take a look at the bid document and on</p> <p>14 that bid document did it have anything</p> <p>15 regarding procedures, regarding that the bid</p> <p>16 had to be in in a certain time, that it had</p> <p>17 to be timestamped, that it had to be a</p> <p>18 certain record, that if it wasn't in at that</p> <p>19 time the bid would be considered</p> <p>20 unacceptable, it wouldn't be moved forward?</p> <p>21 Was there anything in that document?</p> <p>22 MR. HARVEY: Yes. We would have</p> <p>23 looked at the bid document and we documented</p> <p>24 that it was due on a certain date at a</p> <p>25 certain time.</p>	<p>1 2:00 p.m.</p> <p>2 MR. HARVEY: Right. Correct.</p> <p>3 MS. COKER: The fact that we stamp</p> <p>4 them is a great assurance to the fact that</p> <p>5 they indeed were received by 2:00 p.m.,</p> <p>6 right? And that is the process that we</p> <p>7 follow today.</p> <p>8 I can assure you that we have several</p> <p>9 mechanisms to ensure that they're timed</p> <p>10 adequately and that we can keep the record</p> <p>11 of that timestamp.</p> <p>12 But, the bid documents clearly state</p> <p>13 that the bids must be received by 2:00 p.m.</p> <p>14 CHAIR MAYERSOHN: So, if a vendor</p> <p>15 would protest and said -- one of these</p> <p>16 vendors and said the other two weren't</p> <p>17 timestamped, what would be the findings of</p> <p>18 the District?</p> <p>19 MS. COKER: Well, the -- when -- and</p> <p>20 again, this is all from what I've been</p> <p>21 informed --</p> <p>22 CHAIR MAYERSOHN: Well, then -- wait.</p> <p>23 Then let me ask Mr. Woods.</p> <p>24 So, if a vendor who wanted to protest</p> <p>25 this bid -- as Ms. Coker said, "Well, nobody</p>

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

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

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

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

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

25 They weren't just sitting there. They

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

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

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

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

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

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1 bid, because it came in late.

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

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

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

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

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

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

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

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

25 MS. FERTIG: April whatever.

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

3 MS. SHAW: And I don't want to add more
4 to your table, because it means we're taking
5 away from the --

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

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

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

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

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

<p style="text-align: right;">Page 125</p> <p>1 that has been going on since the bid came to 2 the Board with concerns about the product 3 that was being purchased. And so, the 4 longer we wait, the more those concerns are 5 out there.</p> <p>6 If there's a way to reassure the 7 public that we've done the right thing, I 8 think it's incumbent upon us to do that. 9 And when I say we've done the right thing, I 10 don't mean "we," I mean --</p> <p>11 DR. LYNCH-WALSH: The District? Well, 12 that ship sailed. Don't worry about that.</p> <p>13 MS. FERTIG: So, I -- I would like to 14 move to defer and pick a date in April or 15 early May when we can -- well, we're meeting 16 again May 6. But April, when we can do this 17 and get it transmitted to the Board.</p> <p>18 And in that vein, I have another 19 question that I did not see in here that I 20 would like answered before this audit is 21 finished being discussed, and that's, how 22 many of the items purchased from these two 23 companies are still being used by students 24 today?</p> <p>25 There was a concern at the time about</p>	<p style="text-align: right;">Page 127</p> <p>1 survey was done, I would like to know what 2 the response from the people actually using 3 these in the schools was.</p> <p>4 MS. SHAW: And I think -- I have a 5 host of other questions and I'll send it -- 6 if we're going to have this special meeting, 7 then I'll send it to you. Because, I have 8 questions on warranties, I have questions -- 9 I have a whole slew of questions on this 10 whole document. And I don't want to add to 11 your --</p> <p>12 CHAIR MAYERSOHN: So, it sounds like 13 to me -- and Dr. Walsh, I know -- let me 14 just --</p> <p>15 DR. LYNCH-WALSH: Right. Well, there 16 is time constraint in terms of having 17 someone being able to answer questions, 18 because Mr. Woods' last day is, I believe, 19 April 2nd.</p> <p>20 MS. SHAW: Oh.</p> <p>21 DR. LYNCH-WALSH: Yeah. And in terms 22 of requesting information, I requested -- 23 because, on page 9 of 32 there's an 24 interview with former TAC Chair. I sent the 25 Chief Auditor an email requesting the</p>
<p style="text-align: right;">Page 126</p> <p>1 whether these were viable, about whether 2 these particular devices would stand up to 3 the test of time.</p> <p>4 I've heard comments made publicly 5 since then that now they're buying the 6 correct thing.</p> <p>7 I think we need to also know this one 8 question, and if there's a way that the 9 auditor can find it out, and that's how many 10 of those devices purchased, of the 11 \$81 million purchased out of this bid order, 12 are still being used by students today? Not 13 the repair history, but how many of those 14 are still been used?</p> <p>15 And the other thing was, Mr. Hunter 16 had committed in that public meeting in May 17 of 2000-whatever that he was going to do a 18 survey of all teachers to find out how this 19 was actually working in the classroom.</p> <p>20 There were a number of board members 21 that spoke to the capacity of the device and 22 whether it would meet the needs of the 23 students.</p> <p>24 And if that survey was not done, I 25 would like to know that. But, if that</p>	<p style="text-align: right;">Page 128</p> <p>1 minutes because I could not find any 2 evidence of TAC being involved in this bid.</p> <p>3 And I don't know if the auditors got 4 confused. I found some evidence that they 5 were aware of the prior bids, but all I was 6 asking was to be able to verify and I got 7 back, you know, the usual tone that, we 8 don't respond to individual Committee 9 members' requests, even though that's not 10 true --</p> <p>11 CHAIR MAYERSOHN: So -- so, wait. 12 Just so -- so, wait. So, here's the 13 question, Mr. Harvey: Did you, when you 14 interviewed the former TAC Chair, did you 15 review any of the minutes?</p> <p>16 MR. HARVEY: Yes. We reviewed the 17 minutes, we had to go into a historical 18 archive to review those minutes. We did. 19 And yes, we did interview the former TAC 20 Committee Chair for a good while. I think 21 it was a good 60-minute interview.</p> <p>22 But, we were able to find minutes that 23 supported TAC being involved, which is also 24 part of the policy that says that TAC should 25 be involved.</p>

<p style="text-align: right;">Page 129</p> <p>1 CHAIR MAYERSOHN: Can you share that 2 with us or through the Chief Auditor so we 3 can get a copy for -- 4 MR. HARVEY: I would imagine through 5 the Chief Auditor that we should be able to 6 share that. I will confirm with the Chief 7 Auditor thereafter. 8 CHAIR MAYERSOHN: Okay. 9 DR. LYNCH-WALSH: Because, I'm finding 10 minutes that -- 11 CHAIR MAYERSOHN: No. This will 12 verify -- 13 DR. LYNCH-WALSH: That will be great. 14 That's why I asked for it. 15 CHAIR MAYERSOHN: But, Dr. Walsh, this 16 will verify what -- what Mr. Harvey had 17 looked through and relate back to what your 18 questions are. 19 DR. LYNCH-WALSH: It would have been 20 great if we had it for today. 21 CHAIR MAYERSOHN: Okay. So, we have, 22 I guess, a motion to table this item to a 23 time certain or at least an approximate time 24 certain? 25 MR. HARVEY: Can -- just for -- the</p>	<p style="text-align: right;">Page 131</p> <p>1 Since Mr. Jabouin has said that this 2 is important but it is not as 3 time-sensitive, and since we are meeting -- 4 our next meeting is in -- 5 CHAIR MAYERSOHN: May. 6 MR. BARNES: -- May, but we're going 7 to be meeting at -- 11:30 or 11:00? 8 CHAIR MAYERSOHN: Well, currently 9 11:30, but -- 10 MR. BARNES: Well, why couldn't we 11 meet at 11:00 o'clock as opposed to having a 12 special meeting, since it's not time -- we 13 meet 30 minutes early. That gives us 14 30 minutes, this is first on the agenda. 15 Takes care of the April 15th date. But, 16 just -- just a suggestion. 17 CHAIR MAYERSOHN: Okay. Mr. Jabouin 18 and then Dr. Walsh. 19 MR. JABOUIN: Just wanted to let the 20 Committee just sort of know that staging 21 these meetings is a challenge, getting 22 quorum, as Mr. Barnes says, is a challenge, 23 also getting Mr. Harvey back and so forth -- 24 and I don't know room availability or any of 25 those type of things.</p>
<p style="text-align: right;">Page 130</p> <p>1 meeting is April what again? I'm sorry. I 2 didn't get -- 3 CHAIR MAYERSOHN: We haven't made any 4 decision yet. 5 MR. HARVEY: Is there any way to go 6 after April 15th? 7 CHAIR MAYERSOHN: Why? Something 8 called tax season or something? 9 MR. HARVEY: I think a few of you out 10 there may understand. I could be wrong. 11 MS. SHAW: I was thinking March 25th. 12 CHAIR MAYERSOHN: Mr. Barnes? 13 MR. BARNES: We are sitting now at 14 two, four, six -- yeah. And we need seven 15 for a quorum, right? 16 CHAIR MAYERSOHN: One, two, three, 17 four, five, six, seven. Correct. Seven. 18 We have a quorum. 19 MR. BARNES: Okay. What I'm saying 20 is, we seem to be having difficulty 21 maintaining our quorum through long 22 meetings. And I think if we say we're going 23 to have a special meeting in April, how are 24 you going to get the consent of those 25 members who are not here?</p>	<p style="text-align: right;">Page 132</p> <p>1 There is no time sensitivity to these 2 issues on a transaction that occurred years 3 ago. The findings that are here are not 4 anything with respect to the three policies 5 that were reviewed. 6 Also coming up is, the Auditor General 7 is expected to be here for their audit at 8 the end of March, early April. I am not 9 sure if I can physically stage the meeting 10 assuming room availability. 11 So, it's one of those type of things 12 that we could -- I could try and -- but, 13 I -- that would be the circumstances. 14 MS. SHAW: I'm in agreement with our 15 Board members' suggestion and we can, in the 16 next two weeks, because, you know, Mr. Woods 17 is leaving, we can send all of our questions 18 to -- through to you and hopefully be able 19 to get responses to those questions for the 20 meeting -- for the meeting for May 6th, 21 including even meeting a little bit earlier 22 if we need to. 23 CHAIR MAYERSOHN: Dr. Walsh and then 24 Ms. Fertig. 25 DR. LYNCH-WALSH: Okay. So, my</p>

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<p>1 preference would be to meet before Mr. Woods 2 leaves, but -- and I also agree with sending 3 questions and getting responses ASAP, 4 because the -- the discrepancy between -- 5 I went and pulled all of the minutes 6 before the system went down because I knew 7 that Mr. Jabouin would not respond to me, so 8 I actually pulled the minutes. 9 The problem I'm having, this is for me 10 to know that you got, you know, why are we 11 having a discrepancy. So, I would like that 12 answer sooner rather than later, sooner than 13 May 6. 14 The grand jury report is coming out, 15 it's anyone's bet what's going to be in 16 there. So, by the time we get to May 6 it 17 may be a done deal and we're talking about 18 it after the fact. And all of this stuff 19 could be in there, as well. 20 So, I would have preferred sooner, but 21 if by May 6 Mr. Woods will be gone, and I'm 22 not sure who will have -- 23 Because, understand that Ms. Coker was 24 hired the same day as the award of this 25 \$80 million on the 9th of February in 2016.</p>	<p>1 We've already gone way past half an hour 2 today. And then, whatever that meeting 3 is -- we just keep getting more and more 4 behind. 5 So, I don't know what the answer is. 6 I'm happy to do it that way if that's the 7 consensus of the group. But, what do you 8 have on that agenda right now? 9 MR. JABOUIN: Oh. It's hard -- it's 10 always difficult to know what's going to be 11 on the agenda, because I don't know what I 12 can complete between now and the next 13 meeting. 14 MS. FERTIG: Okay. And are you going 15 to move this? Are you going to take this to 16 the Board before we meet? 17 MR. JABOUIN: No, no. No. I'll keep 18 it on there. It won't go to the Board until 19 the Committee has gotten all their 20 answers -- all of their questions answered. 21 CHAIR MAYERSOHN: So, here's my -- 22 here's my thought process. This item itself 23 is not something that, if we were to have a 24 virtual meeting -- and the reason I use 25 virtual is that this way we don't have to</p>
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<p>1 So, she wasn't here for any -- she can't 2 answer to -- 3 And I wonder if there was a recording 4 of the bid opening, because it's a 5 procurement. And that -- and to your point 6 of understanding who was in the room when 7 the bid was opened, there should have been 8 some sort of record of what transpired. 9 CHAIR MAYERSOHN: There's a sign-in 10 sheet. 11 DR. LYNCH-WALSH: Sign-in sheet? 12 Well, yeah, but that doesn't tell us the 13 stamping. Is there a recording? 14 MS. SHAW: Not all the time. 15 MS. COKER: No. There is no 16 recording. 17 DR. LYNCH-WALSH: There is a 18 recording? So, if we could get that -- 19 MS. COKER: There is no recording. We 20 do not record the bid opening. 21 CHAIR MAYERSOHN: Ms. Fertig? 22 MS. FERTIG: Yes. Here is my concern, 23 Mr. Barnes. Every one of these meetings is 24 going like this, so, we add this on, I don't 25 think it will be done in half an hour.</p>	<p>1 worry about somebody coming, it's just a 2 matter of, we don't have to worry about a 3 room, we don't have to worry about a lot of 4 different things. And just ask 5 informational questions. 6 And then, on our May 8th meeting -- 7 and like I said, I don't know if we can do 8 this, this may be a legal ramification of 9 it, but then, in our May 8th meeting have 10 this transmitted or whatever we do, so 11 saving everything, whether we make motions 12 or whatever it may be. 13 But, make a Teams meeting somewhere at 14 a flexible time might be an alternative that 15 fits -- and again, depending upon whether we 16 can do that from a legal standpoint might be 17 an idea. So, I don't know -- 18 MS. SHAW: If we consider it a 19 workshop, not a meeting. 20 CHAIR MAYERSOHN: Correct. In other 21 words, we just workshop this through Teams, 22 just because we're asking questions -- 23 because, that's really what we're doing at 24 this point with this item. And then, come 25 May 8th we either transmit it or don't.</p>

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<p>1 MS. FERTIG: I love that idea.</p> <p>2 CHAIR MAYERSOHN: And again, like I</p> <p>3 said, I don't know -- and I go back to</p> <p>4 whether or not we can, I mean, call it a</p> <p>5 workshop?</p> <p>6 MR. JABOUIN: There's no reason to not</p> <p>7 have a -- like, for example, this meeting</p> <p>8 would have been an informational meeting</p> <p>9 without the physical quorum, so we could</p> <p>10 explore having an informational meeting on</p> <p>11 just this topic.</p> <p>12 CHAIR MAYERSOHN: Right. But, do it</p> <p>13 via Teams and we don't have to worry about</p> <p>14 getting a room and --</p> <p>15 MR. JABOUIN: It would be a virtual</p> <p>16 informational meeting.</p> <p>17 CHAIR MAYERSOHN: Correct. The only</p> <p>18 thing we'd have to do is advertise it.</p> <p>19 MR. JABOUIN: We would have to</p> <p>20 advertise it and stage it on Teams just like</p> <p>21 we did before the meetings that --</p> <p>22 MS. FERTIG: Can I move that?</p> <p>23 Because --</p> <p>24 MR. DE MEO: Is someone going to move</p> <p>25 this --</p>	<p>1 leave. I mean, there is the Chief Auditor's</p> <p>2 Report and then any Audit Committee members'</p> <p>3 comments.</p> <p>4 Let's put it this way. It is now,</p> <p>5 obviously, 2:00 o'clock? 1:00 o'clock?</p> <p>6 What time is it? Almost 2:00 o'clock.</p> <p>7 Is there any other -- I mean,</p> <p>8 obviously we have the Chief Auditor's</p> <p>9 Report. Everybody has read it. Are there</p> <p>10 any questions on it?</p> <p>11 The only question that I have is a</p> <p>12 follow-up with BECON, their job</p> <p>13 descriptions, just to let us know where</p> <p>14 they're at.</p> <p>15 MR. JABOUIN: I will have to find that</p> <p>16 out for you.</p> <p>17 CHAIR MAYERSOHN: Because, they were</p> <p>18 supposed to have by March. So, just</p> <p>19 wondering.</p> <p>20 MR. JABOUIN: Okay. I will try to</p> <p>21 find that out.</p> <p>22 CHAIR MAYERSOHN: Are there any other</p> <p>23 comments?</p> <p>24 DR. LYNCH-WALSH: Yes. I have a</p> <p>25 couple real quick. Not on the Chief</p>
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<p>1 MS. FERTIG: I'm moving it, because I</p> <p>2 have to leave.</p> <p>3 MS. SHAW: Second.</p> <p>4 CHAIR MAYERSOHN: So, there's a motion</p> <p>5 by Ms. Fertig, a second by Ms. Shaw that we</p> <p>6 have this as a standalone workshop item via</p> <p>7 Teams, correct?</p> <p>8 MR. JABOUIN: Virtual informational --</p> <p>9 CHAIR MAYERSOHN: Virtual</p> <p>10 informational workshop via Teams. And we</p> <p>11 will figure out a date, hopefully sooner</p> <p>12 than later, so we can send out --</p> <p>13 MR. DE MEO: Can we move this --</p> <p>14 CHAIR MAYERSOHN: It's been moved by</p> <p>15 Ms. Fertig, seconded by Ms. Shaw.</p> <p>16 Is there any further discussion? All</p> <p>17 those in favor signify by saying "aye."</p> <p>18 COMMITTEE MEMBERS: Aye.</p> <p>19 CHAIR MAYERSOHN: Anybody opposed?</p> <p>20 Ms. Dahl? Okay. So, we will get back and</p> <p>21 figure out a date that works and go from</p> <p>22 there.</p> <p>23 All right. We have -- we have two</p> <p>24 more items, we don't have to worry about a</p> <p>25 quorum at this point, if somebody has to</p>	<p>1 Auditor's Report.</p> <p>2 CHAIR MAYERSOHN: Okay. Just</p> <p>3 comments on -- Committee member comments?</p> <p>4 DR. LYNCH-WALSH: Comments. Yes.</p> <p>5 CHAIR MAYERSOHN: Okay. Understand</p> <p>6 you've only got four of us. But, go ahead.</p> <p>7 DR. LYNCH-WALSH: Yeah. I know. I'm</p> <p>8 not voting.</p> <p>9 First of all, so, Mr. Barnes, you</p> <p>10 mentioned earlier that there's information</p> <p>11 that you weren't privy to. Has your email</p> <p>12 address changed? Because, I copied</p> <p>13 everybody on the Cypress Bay thing.</p> <p>14 MR. BARNES: Yeah. Yeah.</p> <p>15 DR. LYNCH-WALSH: Your email has</p> <p>16 changed?</p> <p>17 MR. BARNES: No, no, no. I get them</p> <p>18 all.</p> <p>19 DR. LYNCH-WALSH: Okay. So then, you</p> <p>20 have the information. So, that's one thing.</p> <p>21 And then, the Audit Committee, in</p> <p>22 terms of our purview is any financial</p> <p>23 matters that are of concern to the</p> <p>24 Committee. So, that's the second thing.</p> <p>25 And just because I'm trying to do this</p>

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<p>1 quickly, we keep discussing SAC and I 2 understand it's not part of internal funds, 3 but there is no recourse if you have a 4 question about what's happening with the SAC 5 budget.</p> <p>6 I mean, my recourse was to do a public 7 records request and then they're playing 8 shenanigans by not responding to the public 9 records request.</p> <p>10 It is absolutely absurd that a school 11 has -- should know what their school budget 12 is and doesn't send it to the Public Records 13 Office.</p> <p>14 So, this was almost a week ago, it was 15 last Friday, and I've been dealing with this 16 District long enough to know games when I 17 see them. So, unacceptable.</p> <p>18 And the last time that the OSPA chief 19 said she was going to go get with the 20 school, the school lost its youngest SAC 21 member.</p> <p>22 So, this -- there has to be a process 23 by which a SAC member or member of the 24 public that has a question can get answers. 25 And I know -- and everyone's mentioned</p>	<p>1 issues going on over there. But, given 2 who's in charge over there, do I think 3 anything will be done about it? No.</p> <p>4 So, without a process by which you can 5 hold SAC or the schools accountable for 6 their SAC budgets, we're going to keep 7 having this.</p> <p>8 Up until we -- and if the grand jury 9 report, because it's outside their purview, 10 the District is about to go through a 11 reaccreditation process. That should clean 12 up a lot of things, but it doesn't start 13 until the fall.</p> <p>14 So, I just want to bring that up 15 again, because there is no recourse and 16 every time the OSPA chief says she's gonna 17 look into something the opposite of what 18 should be occurring occurs.</p> <p>19 She was copied on the email. The SAC 20 chair at Cypress Bay never responded to my 21 email. Which suggests that they were 22 instructed not to.</p> <p>23 So, it's not like they didn't know 24 what I was asking for. If the school was -- 25 if the SAC chair didn't know what the school</p>
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<p>1 having the SAC budget online, the school 2 budget. But also, when you ask for 3 something that is of public record, there 4 shouldn't be all of these shenanigans.</p> <p>5 I was asking to put the matter to 6 rest. I was unable to reconcile to their 7 numbers based on the activity that they had 8 going on there.</p> <p>9 So, all I wanted was a school budget 10 to see if I misunderstood something, I 11 missed a number, they're bad at bookkeeping, 12 recordkeeping. But, I can't have that now 13 because they sent an email that was 14 essentially my email without the school 15 budget.</p> <p>16 Which, now, if I was not suspicious 17 before, I am convinced that there is 18 something untoward going on over there. 19 Because, otherwise, you would have coughed 20 up the school budget for the past two years 21 as requested.</p> <p>22 And then, like I said, this other 23 school, Blanche Ely, a community member who 24 was a CPA and forensic accountant brought to 25 the OSPA Chief's attention that there are</p>	<p>1 budget was, somebody else on that email sure 2 did. So, that's all I want to say.</p> <p>3 Oh. And finally, as a teaser for next 4 time, the Lenovo sales rep that would have 5 been at Lenovo at the time of the bid that 6 we're looking at went to Alertpoint, which 7 is where Tony Hunter wound up. Which I find 8 very intriguing.</p> <p>9 CHAIR MAYERSOHN: Anything else? 10 Mr. Barnes? Mr. Medvin? Mr. Jabouin?</p> <p>11 MR. JABOUIN: Yes. Thank you, for the 12 Committee.</p> <p>13 I would like to, though, Dr. Lynch- 14 Walsh, I mean, I understand some of your 15 questions, but I would like to know, as the 16 Chief Auditor, I mean, I understand you have 17 questions on the facts, but do you have any 18 thoughts of any misappropriations or do you 19 have anything credible that would cause me 20 to look at it from an audit standpoint 21 that's different?</p> <p>22 DR. LYNCH-WALSH: Okay. First of all, 23 are you talking about the SAC?</p> <p>24 MR. JABOUIN: Yes.</p> <p>25 DR. LYNCH-WALSH: The DAC passed a</p>

<p style="text-align: right;">Page 145</p> <p>1 motion because they're concerned. So, you 2 have District Advisory Council, which is not 3 comprised of -- 4 MR. JABOUIN: Do you have anything 5 credible that I can have on that end besides 6 what you're saying? 7 DR. LYNCH-WALSH: You're copied on the 8 emails I sent. 9 MR. JABOUIN: There's nothing credible 10 in the emails -- 11 DR. LYNCH-WALSH: How do you know 12 that? Are you able to reconcile to their 13 numbers? 14 MR. JABOUIN: Do you have anything 15 credible -- 16 DR. LYNCH-WALSH: Yes. I -- listen to 17 me. I'm going to say this one -- 18 MR. JABOUIN: I withdraw my question 19 and I'm done. Thank you. 20 DR. LYNCH-WALSH: You're -- there's an 21 Excel spreadsheet showing that I can't tie 22 back to their numbers. 23 CHAIR MAYERSOHN: Right. But, I think 24 what Mr. Jabouin is asking is that, if you 25 have a District with -- what is their</p>	<p style="text-align: right;">Page 147</p> <p>1 what they've done with it because they have 2 one from one month to the next, they'll say 3 the balance is this much, and then the 4 balance is that much, but when you look at 5 what the purported activity was, you can't 6 tie to those numbers. 7 CHAIR MAYERSOHN: Right. But, I don't 8 think Mr. Jabouin is saying for him to take 9 Staff and -- 10 DR. LYNCH-WALSH: Okay. But, we're 11 commingling two thoughts. DAC, who you 12 represent, passed a motion last year. They 13 would like to see the SAC budget 14 incorporated into the internal funds as a 15 line item and have that be looked at. 16 That's a separate issue. 17 MR. JABOUIN: And they were given the 18 answer for that. And here's the reality, 19 and you know this, as well, there are only 20 so many audits that can get done. 21 DR. LYNCH-WALSH: I get all of that. 22 MR. JABOUIN: So, we have a State 23 requirement on the internal funds audits. 24 Otherwise the Auditor General is going to 25 have an issue.</p>
<p style="text-align: right;">Page 146</p> <p>1 budget, \$3 billion? 2 MR. JABOUIN: It's a lot. 3 DR. LYNCH-WALSH: I didn't say -- I 4 didn't ask for him to audit. I said we have 5 to -- it's all -- just like internal funds. 6 CHAIR MAYERSOHN: Right. But 7 here's -- I understand -- again, this is 8 more of, to me, a Dr. Wanza operational and 9 a Ms. Marte operational. This is not 10 necessarily asking Mr. Jabouin, from an 11 audit standpoint, is that, this is more 12 operational and financial of the Chief 13 Financial Auditor. 14 Is he saying is that if there 15 were -- let's say the SAC budget is \$50,000 16 and you believe that \$50,000 of that was 17 misappropriated because somebody bought a 18 new car, then there might be a reason to 19 say, okay, let's do an audit. 20 If there's something where their 21 budget, again, is \$50,000 and, well, maybe 22 instead of a teacher buying, you know, a set 23 of books, she bought a desk for herself -- 24 DR. LYNCH-WALSH: That's not the 25 issue. The issue is, we can't even tell</p>	<p style="text-align: right;">Page 148</p> <p>1 If there are some things that are true 2 irregularities, I need to know about them as 3 opposed to you having questions about this 4 and that. 5 DR. LYNCH-WALSH: I can't reconcile 6 their activity. That should be a problem. 7 But, that's okay. I don't need you 8 for this, because eventually, it's public 9 record, they will have to cough it up and I 10 will see if there are shenanigans or not. 11 I don't need you for it, but it would be 12 nice. But, I don't need you for this. 13 MR. JABOUIN: Yes. And it would be 14 nice to be able to translate some of these 15 things to actual audit subjects if we can 16 get some factual -- 17 DR. LYNCH-WALSH: It shouldn't be 18 that -- no one's saying they're buying a 19 car, but we don't know what they're doing 20 because they are so bad at recordkeeping. 21 CHAIR MAYERSOHN: Right. But, 22 Mr. Jabouin's point is that, is this 23 systemic to every SAC or is it just -- 24 DR. LYNCH-WALSH: Yes. Probably. 25 But, I'm not at every SAC.</p>

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<p>1 CHAIR MAYERSOHN: Right. So, but, 2 again, I'm on, you know -- 3 DR. LYNCH-WALSH: Here's the thing, 4 though, Robert. 5 CHAIR MAYERSOHN: Yes. 6 DR. LYNCH-WALSH: If it's not included 7 and it's not looked at in terms of the 8 beginning balance, the activity and the 9 ending balance, just like with internal 10 funds account, you'll never know if there's 11 the scope of the irregularities because no 12 one's looking at it. You're looking at it 13 on a case-by-case basis. 14 MR. JABOUIN: If you were to look at 15 the audit plan and the areas that did not 16 make the plan that's in the long-range plan, 17 there are many things that can be deemed to 18 be higher priority in it for the plan. 19 There are areas that are -- that we're 20 not able to address. And to me this is just 21 one of them. But, there are more 22 challenging issues -- 23 DR. LYNCH-WALSH: I'm not debating any 24 of that. Because, again, we're commingling 25 two thoughts. I am not District Advisory</p>	<p>1 departments that look at SACs. So if it 2 won't come from the ground up, it can come 3 from the State down. 4 But again, the other issue is the 5 public records request. 6 But, all of this is sort of falling on 7 deaf ears because we still have all of this 8 Lenovo foolishness that occurred. 9 So, it's -- you're not fighting me. I 10 don't got to -- my kids are not at either 11 Cypress Bay or Blanche Ely, but I'm -- the 12 reason I brought this up is to emphasize why 13 DAC passed the motion. 14 MR. JABOUIN: The DAC motion is not -- 15 these motions are not mandatory on District 16 Staff. 17 DR. LYNCH-WALSH: No one said -- 18 clearly they're not. 19 MR. JABOUIN: What's required is that 20 a response be provided and one was provided 21 to the DAC. 22 Because, we know how audits get onto 23 the plan. It's based on conversations 24 between the Superintendent and the Board. 25 So, to me, what would provide a better</p>
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<p>1 Council. They all sit on SACs and have had 2 this concern. 3 So, it sounds like what DAC needs to 4 do is get with the State and have the State 5 mandate that this be audited. So, that will 6 solve that problem. 7 Then I have the foolishness of the 8 school, when I ask for a school budget, not 9 turning it over. That's a separate issue. 10 MR. JABOUIN: It is. 11 DR. LYNCH-WALSH: So, if there is no 12 recourse that's coming out of the District, 13 then all -- then District Advisory Council, 14 which is comprised of all the SAC chairs 15 across the District, will then have to go to 16 the State and ask for help. And that can be 17 done. 18 And again, this is a district that is 19 about to go through a reaccreditation 20 process and this time everybody's aware of 21 it, so that will impact their 22 reaccreditation, because we already know who 23 we need to talk to, how to reach them and 24 alert them as to this issue. 25 And then there's also the State</p>	<p>1 case would be if you saw some improprieties 2 along the lines of what Mr. Mayersohn said. 3 Things along those lines, I think -- and I'm 4 not asking you to go create anything, but I 5 need to have some -- 6 I mean, I think you provide some very 7 good valid points. But, I need be to able 8 to translate those into audit items. 9 DR. LYNCH-WALSH: Okay. I can't 10 reconcile their activity. That's an 11 internal control problem. 12 MR. JABOUIN: That is. Because, every 13 account should be reconcilable on that end. 14 DR. LYNCH-WALSH: It's not. 15 MR. JABOUIN: And in this particular 16 case you have some questions that can't be 17 explained and that's legitimate, but, to me 18 that's not going to cause an audit to 19 happen. 20 DR. LYNCH-WALSH: I never said you 21 should -- I am not saying it. If you have 22 another vehicle, which would be to 23 strengthen internal controls for SAC, which 24 I actually suggested in my email that Marte 25 is also copied on --</p>

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1 Because, if she can produce clean
2 financial statements that win awards, I
3 don't understand why the SACs can't do the
4 same. So, I'm less concerned about an audit
5 if you clean up the internal control
6 problem.

7 There's more than one way to skin a
8 cat, but you don't want to touch the cat at
9 all, it seems to be the problem around here.

10 MR. JABOUIN: We will not hurt any
11 animals.

12 DR. LYNCH-WALSH: Well, my cat would
13 hurt you more than you would hurt her.

14 CHAIR MAYERSOHN: Is there anything
15 else?

16 DR. LYNCH-WALSH: No. I'm good.

17 CHAIR MAYERSOHN: All right. With
18 that, obviously we don't have a quorum, so
19 the meeting, I guess, will be concluded.

20 DR. LYNCH-WALSH: We can adjourn.

21 CHAIR MAYERSOHN: We can adjourn. All
22 right. Thanks everybody for coming.
23 Appreciate it.

24 (Meeting concluded at 2:11 p.m.)
25

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REPORTER'S CERTIFICATE

1
2
3 STATE OF FLORIDA
4 COUNTY OF BROWARD
5

6 I, Toni Freeman Greene, Court Reporter
7 and Notary Public in and for the State of Florida
8 at Large, hereby certify that I was authorized to
9 and did stenographically report the foregoing
10 proceedings, and that the transcript is a true
11 and complete record of my stenographic notes
12 thereof.

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

19 Dated this 26th day of March, 2021,
20 Fort Lauderdale, Broward County, Florida.

21
22
23 
24 TONI FREEMAN GREENE
25 COURT REPORTER



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