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SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

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

THURSDAY, AUGUST 12TH, 2021

10:49 A.M. - 1:32 P.M.

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

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INVITED GUESTS:

Roderick HARVEY, CPA HCT

DR. FRED HICKS, IT Consultant for HCT

DAN O'KEEFE, Shareholder, MSL CPAs & Advisors  
(Telephonically)

EDDY CASTANEDA, Senior Manager, MSL CPAs & Advisors

MR. TIMOTHY BASS, Court Reporter

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COMMITTEE MEMBERS IN ATTENDANCE:

MR. ROBERT MAYERSOHN, CHAIR (Telephonically)

MR. ANDREW MEDVIN, VICE CHAIR

MR. MOSES BARNES

MS. REBECCA DAHL

MR. ANTHONY DE MEO

MS. MARY FERTIG (Telephonically)

DR. NATHALIE LYNCH-WALSH

MR. ADAM SABIN

MS. PHYLLIS SHAW

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor

MS. ALI ARCESE, Manager, Property and Inventory Audits

MS. ANN CONWAY, Manager, Internal Funds Audits

MS. JENNIFER HARPALANI, Manager, IT Audits

MS. MEREDITH ARLOTTA, Manager, Operational Audits

MR. ERIC SEIFER, Auditor III

MS. RAYSA LUGO, Auditor III

MS. MICHELE MARQUARDT, Executive Secretary

MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

DR. VICKIE L. CARTWRIGHT, Interim Superintendent

of Schools

DR. VALERIE WANZA, Chief School Performance &

Accountability Officer, Office of School

Performance & Accountability

DR. DILDRA MARTIN-OGBURN, Director of Benefits &

Employment Services, Designee for Oleg

Gorokhovskiy

DANIEL GOHL, Chief Academic Officer

DR. JERMAINE FLEMING, Acting Chief Strategy &

Operations Officer, Office of the Chief Strategy

Operations Officer

MR. PHILLIP H. DUNN, Chief Information Officer

MR. MAXIMO ROSARIO, Director, Network Integration

(Telephonically)

MS. MARY COKER, Director, Procurement & Warehousing

Services

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Thereupon, the following proceedings were had:

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MR. JABOUIN: Good morning. It is now 10:49 on Thursday, August 17th, and we are ready to begin the first meeting of the Audit Committee of the School Board of Broward County, Florida for school fiscal year 2021-2022.

My name is Joris Jabouin. I am the chief auditor for the school district. I will serve as Chair Pro Tem for this meeting until a Chair and Vice Chair have been elected.

We will now start the meeting by standing up for the Pledge of Allegiance.

(Whereupon, the Pledge of Allegiance was recited.)

MR. JABOUIN: Thank you.

I would now like to take a roll call for the Audit Committee Members.

Mr. Moses Barnes?

MR. BARNES: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Hagen Disch is excused.

<p style="text-align: right;">Page 5</p> <p>1 Mary Fertig?</p> <p>2 MS. FERTIG: Here.</p> <p>3 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?</p> <p>4 DR. LYNCH-WALSH: Here.</p> <p>5 MR. JABOUIN: Mr. Robert Mayersohn?</p> <p>6 MR. MAYERSOHN: Here.</p> <p>7 MR. JABOUIN: Mr. Andrew Medvin?</p> <p>8 MR. MEDVIN: Here.</p> <p>9 MR. JABOUIN: Mr. Adam Sabin?</p> <p>10 MR. SABIN: Here.</p> <p>11 MR. JABOUIN: Ms. Phyllis Shaw?</p> <p>12 MS. SHAW: Here.</p> <p>13 MR. JABOUIN: Thank you. Please note that</p> <p>14 Mr. Sabin needs to leave the meeting at 12:30 and</p> <p>15 that Mr. Mayersohn needs to leave the meeting at</p> <p>16 11:25.</p> <p>17 I also would like to recognize some of the</p> <p>18 colleagues in the room. If we can please start</p> <p>19 with Dr. Valerie Wanza.</p> <p>20 DR. WANZA: Good morning. Valerie Wanza,</p> <p>21 Chief School Performance &amp; Accountability</p> <p>22 Officer.</p> <p>23 MR. JABOUIN: Mr. Bass?</p> <p>24 MR. BASS: Tim Bass, Court Reporter.</p> <p>25 MS. CONWAY: Ann Conway, Office of the Chief</p>	<p style="text-align: right;">Page 7</p> <p>1 at least 2 once I saw the Behavioral Threat</p> <p>2 Assessment on it.</p> <p>3 MR. JABOUIN: Dr. Lynch-Walsh, with respect</p> <p>4 to your point, I'm just going to discuss some of</p> <p>5 the matters that have come up from different</p> <p>6 Audit Committee members with respect to the</p> <p>7 timing of the meetings and some of the</p> <p>8 constraints that they have.</p> <p>9 I would suggest that we proceed with the</p> <p>10 agenda as best as we can and to be able to answer</p> <p>11 as many questions as best as we can and we'll</p> <p>12 have a Chair at the middle part of the meeting</p> <p>13 and then we can decide on that part; if that's</p> <p>14 acceptable to you, Dr. Lynch-Walsh.</p> <p>15 MS. FERTIG: Can I make a quick comment on</p> <p>16 that?</p> <p>17 MR. JABOUIN: Yes, please. Ms. Fertig?</p> <p>18 MS. FERTIG: Yeah, to Dr. Lynch-Walsh's</p> <p>19 point, I -- sometimes we get several big things</p> <p>20 on the same agenda and then we get, you know,</p> <p>21 five minutes into a really critical thing and</p> <p>22 then by the time we come back the next month or</p> <p>23 whenever, a special meeting or whatever, you've</p> <p>24 lost really some of your thought process on the</p> <p>25 first one. So if we see we're really going to</p>
<p style="text-align: right;">Page 6</p> <p>1 Auditor.</p> <p>2 MS. ARCESE: Ali Arcese, Office of the Chief</p> <p>3 Auditor.</p> <p>4 MS. ARLOTTA: Meredith Arlotta, Office of the</p> <p>5 Chief Auditor.</p> <p>6 MS. MARQUARDT: Michele Marquardt, Office of</p> <p>7 the Chief Auditor.</p> <p>8 MR. JABOUIN: And Dr. Ogburn?</p> <p>9 DR. MARTIN-OGBURN: Good morning. Dr. Dildra</p> <p>10 Martin-Ogburn, Director of Benefits &amp; Employment</p> <p>11 Services representing our Chief Financial</p> <p>12 Officer.</p> <p>13 MR. JABOUIN: Thank you.</p> <p>14 We will now proceed to Agenda Item Number 3,</p> <p>15 the Approval of the Agenda.</p> <p>16 Are there any questions with respect to the</p> <p>17 agenda?</p> <p>18 Dr. Lynch-Walsh?</p> <p>19 DR. LYNCH-WALSH: Yes. So we have two big</p> <p>20 things on here, the HCT Report part 2 or 3, we</p> <p>21 have with the Behavioral Threat Assessment, which</p> <p>22 I don't see us being able to get through in this</p> <p>23 meeting. So, once again, we have timing issues,</p> <p>24 especially if we're hearing that people have to</p> <p>25 leave at 11 and 12. I cleared my calendar until</p>	<p style="text-align: right;">Page 8</p> <p>1 run over, if one of these two big ones could be</p> <p>2 held for a special meeting? I would just like to</p> <p>3 discuss them all at one time. And I don't know</p> <p>4 if anybody else feels that way, but I feel like</p> <p>5 it gets very fragmented when we keep breaking it</p> <p>6 up over multiple meetings.</p> <p>7 MS. SHAW: I agree.</p> <p>8 MS. DAHL: I agree.</p> <p>9 MR. JABOUIN: So maybe when we get to those</p> <p>10 points we can evaluate how much time is left and</p> <p>11 then we can determine if it's not worthy of</p> <p>12 starting and start it at a future meeting.</p> <p>13 With respect to the agenda, there are -- from</p> <p>14 a time sensitive standpoint, it is important that</p> <p>15 Item Number 14, the Policy 3100 proceed, as well</p> <p>16 as -- as well as the MSL Required Communications</p> <p>17 to the Board.</p> <p>18 With respect to the HCT report, we really</p> <p>19 need to get that one to conclude as well at this</p> <p>20 meeting.</p> <p>21 So with the remaining ones, we probably</p> <p>22 should not start those and we should evaluate the</p> <p>23 time when it's time to start them.</p> <p>24 Ms. Shaw?</p> <p>25 MS. SHAW: I would like to recommend that we</p>

<p style="text-align: right;">Page 9</p> <p>1 make some changes to the agenda before adoption.  2 Move Item Number 12 -- move Item Number 11 to  3 Number 10, Item Number 12 to 13, Item Number 14  4 next. This way the items that are necessary can  5 be completed, and in the space and time those  6 items that are left will be determined at those  7 moments.  8 And I do agree we probably should not start  9 the discussion with an item unless we're able to  10 complete it.  11 In addition, I believe we have spent a lot of  12 time wording and we probably need to really spend  13 less time -- I don't think things need to be  14 repeated.  15 MR. JABOUIN: So, Ms. Shaw, you're suggesting  16 that Item Number 10 be pushed down to after  17 Number 14?  18 MS. SHAW: Correct.  19 MR. JABOUIN: Item Number 10, since there's  20 no exceptions, I imagine will not take much time,  21 but we'll proceed with that as Dr. Wanza will  22 represent the Superintendent for the entire  23 meeting?  24 DR. WANZA: Oh, I am?  25 MR. JABOUIN: If that's acceptable to you to</p>	<p style="text-align: right;">Page 11</p> <p>1 Just say aye if the members agree.  2 COMMITTEE MEMBERS: Aye.  3 MR. JABOUIN: Thank you.  4 All right. So with respect to Agenda Item  5 Number 5, the Chief Auditor Administrative Items,  6 the Acknowledgement for School Board Advisory  7 Committee Members Responsibility Form needs to be  8 completed for fiscal year 2022. We have the  9 forms here for your signature. We've left them  10 behind. We will email them to the members that  11 are not at the meeting physically, Mr. Mayersohn,  12 Ms. Fertig and Ms. Disch. You'll receive them by  13 email. I would please like to have them back by  14 September 15th, so that I can make an  15 announcement at the September 30th Audit  16 Committee Meeting.  17 And then with respect to the district's  18 annual training program for school board  19 established advisory committees, we have left a  20 pack also in your seats and we will send a link  21 out tomorrow. If you don't receive it, please,  22 let us know. And we also would like to have the  23 members complete this by September 15th as well.  24 And also we would like to thank and  25 acknowledge Ms. Stephanie Shim for her service to</p>
<p style="text-align: right;">Page 10</p> <p>1 represent -- you may have some constraints?  2 Sorry.  3 DR. WANZA: Okay. Okay.  4 MR. JABOUIN: So we will move Item Number 10  5 to follow Item Number 14.  6 And Dr. Lynch-Walsh?  7 DR. LYNCH-WALSH: Yeah, to that point, where  8 is the new interim superintendent? This is the  9 first Audit Committee Meeting of the year and  10 nobody made sure she was slated to be here?  11 MR. JABOUIN: Dr. Lynch-Walsh, I did  12 communicate the meeting with Interim  13 Superintendent Dr. Cartwright. She will -- her  14 office has communicated that she will attend for  15 a portion of the meeting. So she is aware of the  16 meeting and she will try to attend.  17 Any more questions on the agenda?  18 (No response.)  19 MS. SHAW: Hearing none, then I will  20 recommend we adopt the meeting agenda with the  21 changes.  22 MR. JABOUIN: So moved by Ms. Shaw.  23 May I please have a second?  24 DR. LYNCH-WALSH: Second.  25 MR. JABOUIN: By Dr. Lynch-Walsh.</p>	<p style="text-align: right;">Page 12</p> <p>1 the audit committee and the school district over  2 the past year. Ms. Shim was Ms. Ann Murray's  3 representative on the audit committee. We will  4 connect with her in order to have her come back  5 and formally acknowledge her service. And in her  6 absence today I do want to thank her for her  7 service.  8 And then with respect to the audit committee  9 timeframes, we do have them on the agenda that  10 was approved. The timeframes are as a guide.  11 They are not required but we do provide them to  12 district staff who attend a variety of other  13 meetings so that they can be here on certain  14 times. And we provide them to the consultants  15 that also attend the meeting as well. We do  16 value the audit committee members' time and we  17 want to be respectful of it. We realize that the  18 audit committee members have outside  19 responsibilities and you're leaving those to come  20 here in the middle of your day to dedicate to the  21 audit committee and the school district as  22 volunteers.  23 I have in the past spoken to audit committee  24 members and former audit committee members that  25 I've asked about the length of the meeting and</p>

<p style="text-align: right;">Page 13</p> <p>1 challenges it represents. I will brainstorm with  2 the new Chair and to potentially bring the audit  3 committee meeting subjects and topics and timing  4 at a future meeting so that the committee members  5 can deliberate amongst themselves on the best  6 path to go forward. But we -- we are not  7 unlimited in time, so it is important to  8 recognize and thank the committee members for  9 that.</p> <p>10 With respect to the audit committee's motion  11 on the chief auditor's reporting line at the June  12 17th audit committee meeting there was a motion  13 for that. This is still in process. We are  14 still working on scheduling a meeting with the  15 school board chair, Dr. Rosalind Osgood and the  16 audit committee chair. I have met with Dr.  17 Osgood twice on this matter as recently as  18 yesterday. And now it's just a matter of setting  19 up that particular meeting. I've also met with  20 Interim Superintendent Dr. Vickie L. Cartwright  21 on Monday regarding this. So at this point it is  22 a matter of scheduling.</p> <p>23 And then with respect to your parking passes  24 as audit committee members, they are pending. We  25 are working with the department to process them</p>	<p style="text-align: right;">Page 15</p> <p>1 ahead and bring that speaker in before that  2 agenda item is presented, and then that will then  3 allow the audit committee members to hear what  4 the public comment is and be able to address that  5 during that piece.</p> <p>6 So it really comes down to whether or not we  7 receive one. So at this point it's a placeholder  8 on the agenda for us to know if we have any  9 public comments and then to just go ahead and put  10 it in the right spot. So there will be an  11 opportunity for that.</p> <p>12 And Dr. Lynch-Walsh, you have a question as  13 well?</p> <p>14 MS. SHAW: May I finish?</p> <p>15 MR. JABOUIN: Oh, I'm sorry, Ms. Shaw.</p> <p>16 MS. SHAW: Florida statute does require there  17 be a public comment, number one.</p> <p>18 Number two, the mere fact that the public is  19 looking at this and seeing public comments before  20 the item, their thought process may be that they  21 don't get an opportunity to speak either after  22 each item or later on in the agenda.</p> <p>23 I would hate to take away from someone  24 wanting to speak because the agenda has public  25 comments prior to all of the agenda items.</p>
<p style="text-align: right;">Page 14</p> <p>1 to finish them up. You can still use your  2 current parking passes until we contact you,  3 unless you don't have a parking pass and we'll go  4 ahead and Michele will be able to get that to  5 you.</p> <p>6 And that will conclude the Chief Auditor's  7 Administrative Matters.</p> <p>8 We have received no public comments?</p> <p>9 MS. MARQUARDT: No.</p> <p>10 MR. JABOUIN: Thank you. There are no public  11 comments to date and I do see Ms. Shaw has a  12 question.</p> <p>13 MS. SHAW: I have an issue with one public  14 comment. And part of it is, if we're going to  15 allow the public to speak after each item, then  16 I'm fine. But if we're not allowing the public  17 to speak after each item we need to have another  18 public comments at some point later.</p> <p>19 MR. JABOUIN: Yeah, so Ms. Shaw, in previous  20 discussions I had maybe about a year ago on this,  21 it was with Mr. Mayersohn a while back, so the  22 first thing I would do is seek to find out if  23 there is a public speaker. Once the public  24 speaker identifies the topic they're going to be  25 speaking on, if it's an agenda item, we will go</p>	<p style="text-align: right;">Page 16</p> <p>1 Something to consider, something to discuss with  2 attorneys. But I believe that either we need to  3 have some kind of disclosure that they're able to  4 speak after each item or the public comments --  5 either we have two public comments or something  6 below for them to speak.</p> <p>7 MR. JABOUIN: I could put a dot right after  8 each item, agenda item, and the first dot can be  9 the public comments and then that way the public  10 will be aware that there is a dot there. And I  11 would remove Item Number 5 in this current agenda  12 and then each of the areas would then have a  13 public comment. So that will also put a  14 placeholder to the Chair as to that's naturally  15 next, if that's acceptable to you Ms. Shaw. Is  16 that reasonable?</p> <p>17 MS. SHAW: That's fine. But if someone who  18 is not speaking about a particular agenda, they  19 may not have an opportunity if you take away the  20 public comment agenda item.</p> <p>21 MR. JABOUIN: Oh, so maybe we can leave them  22 both. Because they could have a subject that is  23 not on the agenda. Okay. Thank you.</p> <p>24 Was that it, Ms. Shaw?</p> <p>25 MS. SHAW: Yes.</p>

<p style="text-align: right;">Page 17</p> <p>1 MR. JABOUIN: Okay. Dr. Lynch-Walsh?</p> <p>2 DR. LYNCH-WALSH: Okay. Related to that,</p> <p>3 there could also be a note like there is on the</p> <p>4 board agenda that the public can speak to any</p> <p>5 item on the agenda, then you wouldn't need</p> <p>6 additional bullets after each thing.</p> <p>7 MR. JABOUIN: Okay. Thank you.</p> <p>8 DR. LYNCH-WALSH: And, yes, we did have a</p> <p>9 discussion and that was exactly what we wanted to</p> <p>10 see is that the public have the opportunity to</p> <p>11 speak after each item if they were here to speak</p> <p>12 to a particular item.</p> <p>13 But you mentioned them being brought in.</p> <p>14 This is a public meeting. So they can't be</p> <p>15 prohibited from observing the meeting prior to</p> <p>16 them providing input.</p> <p>17 I don't know if you just misspoke, but this</p> <p>18 isn't broadcast on BECON to the best of my</p> <p>19 knowledge, so there's no other opportunity for</p> <p>20 them to observe the meeting other than being in</p> <p>21 here.</p> <p>22 MR. JABOUIN: So we can work with BECON to</p> <p>23 have it broadcast to the outside areas as well.</p> <p>24 DR. LYNCH-WALSH: Well, either they come in</p> <p>25 -- I, mean, there's room unless you have 50</p>	<p style="text-align: right;">Page 19</p> <p>1 MS. SHAW: Good morning everyone. The</p> <p>2 Nominating Committee met and we -- we are</p> <p>3 continuing with the current members Chair and</p> <p>4 Vice Chair. We elected and voted on Mr.</p> <p>5 Mayersohn to continue as Chair and Mr. Medvin to</p> <p>6 continue as Vice Chair. That is the</p> <p>7 recommendation from the Audit Committee -- from</p> <p>8 the Nominating Committee, I apologize.</p> <p>9 MR. JABOUIN: Thank you, Ms. Shaw.</p> <p>10 We now move to Agenda Item Number 7, the</p> <p>11 election of the Chair and the Vice Chair.</p> <p>12 The Nominating Committee has nominated Mr.</p> <p>13 Robert Mayersohn to serve as Chair for school</p> <p>14 year 2022 and Mr. Andrew Medvin as Vice Chair.</p> <p>15 I would also like to ask if there are any</p> <p>16 nominations from the floor?</p> <p>17 (No response.)</p> <p>18 MR. JABOUIN: I note no nominations from the</p> <p>19 floor. And so we'll proceed to a vote.</p> <p>20 All in favor for Mr. Robert Mayersohn to</p> <p>21 serve as Chair, please say aye.</p> <p>22 COMMITTEE MEMBERS: Aye.</p> <p>23 MR. JABOUIN: I notice a unanimous vote. I</p> <p>24 hear no nays from the individuals that have</p> <p>25 indicated that they are present, so it's a</p>
<p style="text-align: right;">Page 18</p> <p>1 people, but it either gets broadcast outside of</p> <p>2 this room, period, meaning not just in the</p> <p>3 building, because that's another point of</p> <p>4 contention, which is why I usually have to patch</p> <p>5 people in on Teams, is this meeting isn't</p> <p>6 broadcast for the public. Most of the public</p> <p>7 doesn't even know there is such a thing as an</p> <p>8 audit committee meeting.</p> <p>9 MR. JABOUIN: We'll consider that and I</p> <p>10 appreciate your point about making the note.</p> <p>11 Either some combination of what you stated or</p> <p>12 what Ms. Shaw stated, we can proceed with.</p> <p>13 Any other questions?</p> <p>14 DR. LYNCH-WALSH: We're still approving or</p> <p>15 did we approve?</p> <p>16 MR. JABOUIN: Yes, we're currently on Agenda</p> <p>17 Item Number 5, Public Comments.</p> <p>18 DR. LYNCH-WALSH: My comment is about</p> <p>19 something else.</p> <p>20 MR. JABOUIN: So we are now ready to proceed</p> <p>21 to Agenda Item Number 6, the Nominating Committee</p> <p>22 Report.</p> <p>23 For Agenda Item Number 6 I'd please ask the</p> <p>24 Nominating Committee Chair, Ms. Phyllis Shaw, to</p> <p>25 present the report of the Nominating Committee.</p>	<p style="text-align: right;">Page 20</p> <p>1 unanimous vote for Mr. Robert Mayersohn to serve</p> <p>2 as Chair.</p> <p>3 All in favor for Mr. Andrew Medvin to serve</p> <p>4 as Vice Chair, please, say aye.</p> <p>5 COMMITTEE MEMBERS: Aye.</p> <p>6 MR. JABOUIN: I also note a unanimous vote as</p> <p>7 I heard no nays.</p> <p>8 I congratulate Mr. Robert Mayersohn to serve</p> <p>9 as Chair and Mr. Andrew Medvin to serve as Vice</p> <p>10 Chair.</p> <p>11 Mr. Mayersohn, you've indicated that you will</p> <p>12 be with us until 11:25. I would like to</p> <p>13 virtually send you the gavel to the meeting and</p> <p>14 you may choose to designate Mr. Medvin or</p> <p>15 yourself until you depart the meeting.</p> <p>16 Mr. Mayersohn?</p> <p>17 MR. MAYERSOHN: Yes. First of all, again,</p> <p>18 I'm humbled and grateful to again serve as Chair</p> <p>19 for the 2021-2022 school year. I thank the audit</p> <p>20 committee for your support and confidence and</p> <p>21 look forward to serving again.</p> <p>22 At this time I would like to pass the gavel</p> <p>23 to Mr. Medvin. I think him being at the meeting</p> <p>24 will obviously expedite and move things forward.</p> <p>25 So, Mr. Medvin, congratulations to you as</p>

<p style="text-align: right;">Page 21</p> <p>1 well and it's all yours.</p> <p>2 MR. MEDVIN: I would just like to thank the</p> <p>3 committee for your vote of confidence.</p> <p>4 I see we have several individuals who have</p> <p>5 arrived since we did roll call. Can you please</p> <p>6 identify yourself for the record?</p> <p>7 MR. GOHL: Good morning Audit Committee.</p> <p>8 Thank you, through the Vice Chair, through the</p> <p>9 Chair and our Chief Auditor. My name is Dan</p> <p>10 Gohl. I serve as Chief Academic Officer for</p> <p>11 Broward County Public Schools.</p> <p>12 MR. FLEMING: Good morning, Group Chair. My</p> <p>13 name is Jermaine Flemming. I'm the Acting Chief</p> <p>14 Strategy &amp; Operations officer.</p> <p>15 MR. MEDVIN: Thank you.</p> <p>16 Next item on the agenda is Approval of the</p> <p>17 Minutes from the meeting of June 17th. Do we</p> <p>18 have any comments regarding the minutes?</p> <p>19 DR. LYNCH-WALSH: On the minutes? No, I'd</p> <p>20 just like to thank Mr. Bass for -- it is Bass;</p> <p>21 right? An excellent job, as always. Thank you.</p> <p>22 MR. MEDVIN: Okay. No comments.</p> <p>23 Is there a motion for approval?</p> <p>24 MS. SHAW: Motion to approve the minutes,</p> <p>25 Phyllis Shaw.</p>	<p style="text-align: right;">Page 23</p> <p>1 committee that we do move back to Number 10 as we</p> <p>2 don't have the members of HCT here yet, both</p> <p>3 members here, if that's appropriate Ms. Shaw.</p> <p>4 MS. SHAW: Motion to transmit the Internal</p> <p>5 Funds Audit. I'm looking for a second.</p> <p>6 MR. JABOUIN: It was Ms. Shaw that made the</p> <p>7 motion.</p> <p>8 DR. LYNCH-WALSH: I second it.</p> <p>9 MR. MEDVIN: Okay. I presume everybody has</p> <p>10 looked at this report. It's a good report, as</p> <p>11 usual. If there is no other comments let's vote</p> <p>12 on the motion to transmit to the board.</p> <p>13 All in favor signify by saying aye.</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 MR. MEDVIN: Opposed?</p> <p>16 MS. DAHL: I'm not opposing, I have a</p> <p>17 comment.</p> <p>18 MR. JABOUIN: Ms. Dahl?</p> <p>19 MS. DAHL: I just want to say again to Dr.</p> <p>20 Wanza what a great job they're doing with these</p> <p>21 reports from the school and departments. I</p> <p>22 remember as a principal I used to fear these</p> <p>23 kinds of things and I'm hearing from my friends</p> <p>24 that that is no longer the case. So thank you,</p> <p>25 Dr. Wanza for making the process better for</p>
<p style="text-align: right;">Page 22</p> <p>1 MR. MEDVIN: Second?</p> <p>2 MR. SABIN: I second. This is Adam Sabin.</p> <p>3 MR. MEDVIN: Okay.</p> <p>4 All in favor signify by saying aye.</p> <p>5 COMMITTEE MEMBERS: Aye.</p> <p>6 MR. MEDVIN: The minutes have been approved.</p> <p>7 Item 10, are we doing a report on --</p> <p>8 MR. JABOUIN: So we are quickly checking to</p> <p>9 see. We had determined to move Item Number 10</p> <p>10 down. We're quickly checking to see if the</p> <p>11 consultants are here. We had told them to be</p> <p>12 here at 11:30 for the HCT report.</p> <p>13 So, Mr. Medvin, we -- and Ms. Shaw, I think</p> <p>14 you're the one who made the motion for that, I</p> <p>15 would recommend that we move Number 10 back if we</p> <p>16 don't get a confirmation HCT is here, but we're</p> <p>17 just going to pause a moment.</p> <p>18 MS. SHAW: Does MSL need to be here?</p> <p>19 MR. JABOUIN: Yes. So we do have outsider</p> <p>20 presence for Numbers 12 and 13, but we may be</p> <p>21 able to move to Item Number 14 if they're not</p> <p>22 here.</p> <p>23 DR. LYNCH-WALSH: Internal funds, were there</p> <p>24 any exceptions?</p> <p>25 MR. JABOUIN: I would recommend to the</p>	<p style="text-align: right;">Page 24</p> <p>1 principals and Mr. Jabouin for your department</p> <p>2 also making it better for principals and</p> <p>3 departments. You all are doing a great job.</p> <p>4 Thank you so very much from people that have done</p> <p>5 it in the past and are still doing it.</p> <p>6 MR. JABOUIN: Thank you.</p> <p>7 And if I can mention to the committee -- I'm</p> <p>8 sorry, was a vote taken?</p> <p>9 MR. MEDVIN: Yes.</p> <p>10 MR. JABOUIN: Thank you. If we can for Items</p> <p>11 11, 12 and 13, if we can proceed to Item Number</p> <p>12 14 at this time.</p> <p>13 And, Mr. Mayersohn, are you still on the</p> <p>14 phone?</p> <p>15 MR. MAYERSOHN: I'm still here.</p> <p>16 MR. JABOUIN: I just wanted to comment on</p> <p>17 what a better job Mr. Medvin has done over you</p> <p>18 because we are actually over schedule. I just</p> <p>19 wanted to mention that.</p> <p>20 Thank you. With respect to Agenda Item</p> <p>21 Number 14, this was discussed at the June 17th</p> <p>22 Audit Committee Meetings. This is an update to</p> <p>23 School Board Policy 3100, Annual Financial Audit.</p> <p>24 As discussed on June 17th, this is the policy</p> <p>25 where the district's certified public accounting</p>

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1 firm, who is currently MSL, was chosen. Policy  
2 3100 was impacted by Florida Statute 218.391.  
3 Now the original plan was to present the update  
4 to Policy 3100 at the June 17th Audit Committee  
5 Meeting, then present it at the School Board  
6 Workshop on July 27th, then go over the Policy  
7 3100 update after this meeting on August 11th.  
8 However, we were unable to have the workshop on  
9 July 27th and the agenda item for Policy 3100 is  
10 now rescheduled for the August 24th workshop.

11 As I discussed on June 17th, we would like to  
12 proceed with the request for proposal after the  
13 school board approves the update to Policy 3100.  
14 I am able to have the rule development workshop  
15 on August 24th with board approval and adoption  
16 on September 14th, if the board chooses to  
17 proceed like that.

18 This would allow me to start the RFP process  
19 shortly thereafter September 14th, hopefully, on  
20 by September 15, where I would have a 30-day  
21 window. This would allow me to also convene the  
22 audit selection committee two weeks after that  
23 and then if a firm is selected proceed with  
24 negotiation and contract development and then  
25 ultimately present it for approval to the board.

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1 This is a very aggressive timeframe, that  
2 hopefully there are no challenges that, you know,  
3 impact this timeframe.

4 So the update to Policy 3100 was impacted by  
5 Statute 218.391. Your package has the current  
6 Policy 3100, the proposed update to Policy 3100,  
7 and we also have the redline change to Policy  
8 3100 that has addressed your comments.

9 If you go to the redline document, we'll  
10 proceed in the essence of time since this was  
11 discussed, to paragraph number 2. Now, this was  
12 impacted by paragraphs B, 2B of the statute where  
13 it specifically calls for the -- for the  
14 school -- for the governing board member to serve  
15 as the chair of the committee and there shall be  
16 at least three people. So the third dot -- I'm  
17 sorry, the first dot of paragraph 2, the new  
18 paragraph 2, is where that is addressed.

19 And then the other two dots address -- the  
20 last dot addresses the comments from the last  
21 meeting. Thank you, Ms. Dahl, for reaching out  
22 to me during my process of updating. I had  
23 missed that update, so thank you very much for  
24 doing that.

25 MS. DAHL: You're welcome.

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1 MR. JABOUIN: So the first dot is very  
2 significant. So we would have five members of  
3 this audit selection committee, which would be  
4 the chair, the school board member that'll serve  
5 as a chair, and you have the audit committee  
6 chair as number 2. The three other audit  
7 committee members would be numbers -- would lead  
8 us to number five. So that obviously is a  
9 significant point.

10 And then a very significant point, as well,  
11 is paragraph number 4. Now, the language that  
12 has been discussed in the audit committee meeting  
13 has been put in. It will allow the district to  
14 have some flexibility in the selection of the  
15 firm. It will call for the approval that was  
16 requested by both the audit committee and the  
17 board when those times come. So it is one that  
18 hopefully the board will proceed with. As we  
19 know that the landscape for these type of audits  
20 of school districts and some of the challenges  
21 that they present have yielded in our recent  
22 searches and the searches of other districts  
23 three firms that do this type of work, our  
24 current auditor, MSL, RSM who does work for us  
25 and then Cherry Bekaert also does that work.

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1 So going into the next contract bidding  
2 without such a change the district and the audit  
3 committee and the audit selection committee would  
4 just have two firms. And this gives the  
5 selection committee the opportunity to have at  
6 least the firm that currently does the work for  
7 consideration. And given some of the challenges  
8 in the district, the fact that we do have an  
9 interim chief financial officer, this may be  
10 something that the audit selection committee may  
11 consider.

12 We did check the language in other districts  
13 to see if they had such restrictions and we did  
14 not find any. We checked with Dade, Orange  
15 Volusia, Osceola, Polk, Pasco, Marion, Manatee,  
16 Duval, and none of them have that language, the  
17 restrictive language, that used to be there that  
18 was stricken out.

19 So in closure to my introduction, given the  
20 timeframes that I discussed I would like at the  
21 conclusion of this discussion to know who those  
22 three members of the audit selection committee  
23 would be as I would need to gather -- I would  
24 need to set that up extremely quickly. So I  
25 would like to have the three members that would

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1 serve on the audit selection committee. And then  
2 for scheduling reasons in case we have quorum and  
3 difficulty in scheduling, because, don't forget,  
4 we have to also schedule a board member, if the  
5 committee can select an alternate that we can  
6 also use.

7 So that is my introductory comments on this.

8 MS. FERTIG: Can I just make a motion of  
9 three people so we can move on and vote on it?

10 MR. JABOUIN: Yes. Please, if you can  
11 suggest three people.

12 MR. MAYERSOHN: Is that all right, Mr.  
13 Medvin?

14 MR. JABOUIN: I'm sorry, Ms. Fertig?

15 MS. FERTIG: I was asking Mr. Medvin if it  
16 was okay if I could just nominate three people  
17 and an alternate.

18 MR. MEDVIN: Okay. Let's do it.

19 MS. FERTIG: Okay. So I'm gonna nominate Mr.  
20 Medvin, Mr. De Meo -- I'm not there, so I can't  
21 see who's in the room. Mr. Medvin, Mr. De Meo,  
22 Ms. Shaw and Dr. Lynch-Walsh as the alternate.

23 MR. JABOUIN: Any comments on --

24 MR. MAYERSOHN: I accept it.

25 MR. MEDVIN: Do you accept, Ms. Shaw?

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1 we would have an alternate take that position.

2 MR. MAYERSOHN: Ms. Shaw, the alternate can  
3 be the designee -- the designee can be the  
4 alternate.

5 MS. SHAW: But you may need more than two.  
6 So what I'm saying is, in case Mr. Mayersohn is  
7 not available the vice chair would sit. So it  
8 would be committee vice chair, chair or designee,  
9 which would automatically mean Mr. Medvin. And  
10 then in terms of the three positions, I would  
11 recommend that we include either Mr. Sabin or Dr.  
12 Lynch-Walsh either as an additional of the three  
13 members and one be the -- the alternate.

14 MR. JABOUIN: So we'd have two alternates,  
15 Ms. Shaw?

16 MS. SHAW: Well, your chair would have an  
17 alternate or a designee. So if your chair is not  
18 available it would be your vice chair versus your  
19 vice chair sitting on the audit committee. So  
20 those two would fill the chair's position and  
21 then there are three members outside of the chair  
22 and the vice chair.

23 DR. LYNCH-WALSH: I think that where people  
24 might -- I get where you're -- I get what you're  
25 saying, but then that potentially, if the chair

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1 MS. SHAW: Yes, but I do have a comment.

2 MR. MEDVIN: Mr. De Meo?

3 MR. DE MEO: Yes, I accept.

4 MR. MEDVIN: Dr. Walsh, do you accept, as  
5 alternate?

6 DR. LYNCH-WALSH: I just want to -- as  
7 alternate? Sure.

8 MR. MEDVIN: Okay. Thank you.

9 Ms. Shaw?

10 MS. SHAW: Phyllis Shaw, so in terms of the  
11 selection, we have the chair of the audit  
12 selection committee, and there is now a designee  
13 -- or a designee added to that, number one, and  
14 if that person is not available the vice chair  
15 would be the one who sits in that person's seat?

16 MR. JABOUIN: Yeah, it looks like the current  
17 vice chair -- so the person that has that first  
18 seat is Mr. Mayersohn.

19 MS. SHAW: Correct.

20 MR. JABOUIN: And his default is actually on  
21 the selection committee, which is Mr. Medvin.

22 MS. SHAW: Right. So that would be the  
23 suggestion and changes I would make.

24 MR. JABOUIN: Changes to the policy?

25 MS. FERTIG: Which would automatically, then

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1 is available, that leaves potentially Mr. Medvin  
2 not being on the auditor selection committee.

3 MS. FERTIG: And because the chair has the  
4 ability to appoint a designee, I feel like we are  
5 maybe more than covered.

6 MR. DE MEO: I agree.

7 MS. FERTIG: I know. I can see that we want  
8 to be able to move quickly on this so --

9 MR. JABOUIN: And just to mention to the  
10 committee, we still can run those meetings with  
11 quorum. This just gives me a buffer. Because  
12 scheduling meetings is extremely challenging,  
13 particularly involving a board member and so  
14 forth. So it gives me additional latitude. We  
15 still have quorum in case a member of the audit  
16 selection committee is not there for the audit  
17 selection meeting.

18 So, Ms. Shaw, I think we may be covered.

19 MS. SHAW: Okay. So I would like chief of  
20 the audit selection -- chair of the audit or  
21 designee added to the first sentence.

22 DR. LYNCH-WALSH: What?

23 MS. SHAW: Or a designee.

24 DR. LYNCH-WALSH: It does say or their  
25 designee.



<p style="text-align: right;">Page 33</p> <p>1 Which version do you have?</p> <p>2 MS. SHAW: I don't know.</p> <p>3 DR. LYNCH-WALSH: I know there were two.</p> <p>4 And, actually, I'm about to suggest another</p> <p>5 change. But not to that. So it says the first</p> <p>6 bullet -- so the second bullet, so it's the</p> <p>7 chair -- wait a minute. The chair of the audit</p> <p>8 selection committee, which that's a term we've</p> <p>9 got to discuss. So the chair of the school board</p> <p>10 by state statute is the chair of the auditor</p> <p>11 selection committee?</p> <p>12 MR. JABOUIN: Correct.</p> <p>13 DR. LYNCH-WALSH: The person that knows the</p> <p>14 least -- okay.</p> <p>15 MR. JABOUIN: Dr. Lynch-Walsh, yes, that is</p> <p>16 correct. The chair -- the statute calls for the</p> <p>17 governing board member to serve as the chair, so</p> <p>18 that's the first dot there.</p> <p>19 DR. LYNCH-WALSH: I'm checking that right</p> <p>20 now.</p> <p>21 MR. JABOUIN: Sure. We can proceed while you</p> <p>22 check that.</p> <p>23 MS. SHAW: Never mind.</p> <p>24 MR. MEDVIN: I have a comment about the</p> <p>25 school board. It's bothered me every time I've</p>	<p style="text-align: right;">Page 35</p> <p>1 don't know.</p> <p>2 MR. MEDVIN: But, again, that question of</p> <p>3 independence is on my mind.</p> <p>4 DR. LYNCH-WALSH: I agree with you</p> <p>5 completely. But this is what the statute says so</p> <p>6 we've got to deal with the statute as it is for</p> <p>7 now.</p> <p>8 MR. JABOUIN: As we know -- you know, your</p> <p>9 concern, Mr. Medvin, is shared because there is</p> <p>10 -- the school board has an ethics policy that is</p> <p>11 not in line with that and that is something</p> <p>12 that -- that legal has deemed that the state law</p> <p>13 would be over --</p> <p>14 MS. FERTIG: Can I just suggest in the</p> <p>15 interest of time that we let the attorney figure</p> <p>16 out that portion of it and that we move ahead</p> <p>17 with the motion to appoint these members so we're</p> <p>18 ready to go if the board adopts the policy?</p> <p>19 And however they change the policy they're</p> <p>20 probably not going to change that we have three</p> <p>21 other audit committee members.</p> <p>22 MR. JABOUIN: Has the committee voted on</p> <p>23 the --</p> <p>24 MR. MEDVIN: No, we haven't voted.</p> <p>25 MS. FERTIG: Okay. I'm having trouble</p>
<p style="text-align: right;">Page 34</p> <p>1 read this. I mean, one of the major tenets of</p> <p>2 auditing is for an auditor is independence. And</p> <p>3 our external auditor is auditing the school board</p> <p>4 and the school system. And I'm just questioning,</p> <p>5 is this a true -- is that a possible black mark</p> <p>6 against independence that the school board member</p> <p>7 who is being audited is on the committee? And</p> <p>8 that's --</p> <p>9 DR. LYNCH-WALSH: And worse, the chair.</p> <p>10 MR. MEDVIN: Hmm?</p> <p>11 DR. LYNCH WALSH: And worse the chair.</p> <p>12 MR. MEDVIN: Yeah, I mean, what does the law</p> <p>13 say; have you found it?</p> <p>14 DR. LYNCH-WALSH: I did; yes. Yes, so</p> <p>15 218.391 2(b) does, in fact, say that one member</p> <p>16 of the auditor selection committee must be a</p> <p>17 member of the governing body of an entity</p> <p>18 specified in this paragraph who shall serve as</p> <p>19 the chair of the committee. I don't know why --</p> <p>20 unless they're looking for accountability, I</p> <p>21 can't understand why you would put the person</p> <p>22 least familiar with audits as a construct as the</p> <p>23 chair of an auditor selection committee unless</p> <p>24 it's for accountability purposes. So they say</p> <p>25 they didn't know who they were selecting? I</p>	<p style="text-align: right;">Page 36</p> <p>1 hearing. So you've already voted on the three</p> <p>2 other audit committee members and an alternate?</p> <p>3 MR. MEDVIN: Can I hear a motion to name</p> <p>4 those?</p> <p>5 MR. SABIN: So moved, Adam Sabin.</p> <p>6 MS. SHAW: The motion was already done. All</p> <p>7 we need to do is take a vote right now. My</p> <p>8 apologies for interrupting.</p> <p>9 MR. MEDVIN: So the motion is to accept --</p> <p>10 MR. MAYERSOHN: Mr. Jabouin?</p> <p>11 MR. JABOUIN: Mr. Mayersohn?</p> <p>12 MR. MAYERSOHN: Yeah, I'm going to have to</p> <p>13 cut off now. So I leave it in Mr. Medvin's</p> <p>14 hands. I'm sure he'll be keeping us on track.</p> <p>15 MR. MEDVIN: All right. So the motion is to</p> <p>16 appoint Mr. De Meo, myself, and Ms. Shaw as</p> <p>17 members of the auditor selection committee and</p> <p>18 Dr. Walsh as the alternate.</p> <p>19 All in favor please signify by saying aye.</p> <p>20 COMMITTEE MEMBERS: Aye.</p> <p>21 MR. MEDVIN: Opposed?</p> <p>22 (No response.)</p> <p>23 MR. MEDVIN: Motion carries.</p> <p>24 DR. LYNCH-WALSH: Mr. Medvin?</p> <p>25 MR. MEDVIN: Yes.</p>

<p style="text-align: right;">Page 37</p> <p>1 DR. LYNCH-WALSH: I have a question.</p> <p>2 MR. JABOUIN: I'm sorry to interrupt, can you</p> <p>3 identify who seconded that motion originally? We</p> <p>4 do have Ms. Fertig made it.</p> <p>5 DR. LYNCH-WALSH: I believe I did.</p> <p>6 MS. SHAW: Dr. Lynch-Walsh.</p> <p>7 MR. JABOUIN: Thank you.</p> <p>8 MR. MEDVIN: Dr. Walsh?</p> <p>9 DR. LYNCH-WALSH: Yes, I have a question</p> <p>10 about the policy itself as I'm going from statute</p> <p>11 to policy, because we -- it was such a labor of</p> <p>12 love to get the members of the selection</p> <p>13 committee in place and then additional language,</p> <p>14 but the purpose of this policy -- I like</p> <p>15 consistency between state statute and board</p> <p>16 policy. Because we jump into this thing called</p> <p>17 the annual financial audit selection committee,</p> <p>18 but this policy just says there shall be a</p> <p>19 financial audit of the board's financial records</p> <p>20 at the completion of each fiscal year. The audit</p> <p>21 shall be conducted by an independent certified</p> <p>22 public accountant. The state statute says each</p> <p>23 local governmental entity, district school board</p> <p>24 and so on and so forth, prior to entering into a</p> <p>25 written contract pursuant to subsection 7 except</p>	<p style="text-align: right;">Page 39</p> <p>1 selecting the actual -- the annual audit as</p> <p>2 opposed to the auditor. So -- and it's because</p> <p>3 of the selection of words, annual financial audit</p> <p>4 selection committee, as opposed to auditor</p> <p>5 selection committee. Not that I'm trying to</p> <p>6 throw it back again, but there should also be a</p> <p>7 sentence after this first sentence in the Policy</p> <p>8 3100, the school board shall establish an auditor</p> <p>9 selection committee. It doesn't actually state</p> <p>10 that that's one of the purposes of this policy.</p> <p>11 It might have in the old version.</p> <p>12 MR. MEDVIN: Well, if that's the case then</p> <p>13 we're out of our bounds.</p> <p>14 DR. LYNCH-WALSH: Pardon?</p> <p>15 MR. MEDVIN: The school board would be doing</p> <p>16 this according to what you are saying. The</p> <p>17 school board should be doing this committee.</p> <p>18 DR. LYNCH-WALSH: No, no, no. What I'm</p> <p>19 saying is -- well, we stand in the shoes of the</p> <p>20 school board. The auditor selection committee</p> <p>21 stands in the school board's shoes.</p> <p>22 What I'm saying is, there's a sentence</p> <p>23 missing from here. There is, the audit shall be</p> <p>24 conducted by an independent certified public</p> <p>25 accountant but there's a sentence missing that</p>
<p style="text-align: right;">Page 38</p> <p>1 as provided in subsection 8 shall use auditor</p> <p>2 selection procedures when selecting an auditor to</p> <p>3 conduct the annual financial audit required in</p> <p>4 state statute 218.391. The governing body of a</p> <p>5 county, municipality, district school board,</p> <p>6 blah-blah-blah, shall establish an auditor</p> <p>7 selection committee. That should be the name of</p> <p>8 the committee, an auditor selection committee.</p> <p>9 And then it gets into -- because it doesn't</p> <p>10 say in this that the school board shall establish</p> <p>11 an auditor selection committee. It's sort of</p> <p>12 like we're establishing who's on a committee that</p> <p>13 this policy doesn't dictate has to be</p> <p>14 established. It establishes that they have to do</p> <p>15 an annual audit, but not who's going to select</p> <p>16 the auditor. Yes, we have with the membership</p> <p>17 down here.</p> <p>18 It's just based on my experience with this</p> <p>19 district I like to narrowly construe the wording</p> <p>20 on these things because it is everywhere, I've</p> <p>21 lost track of how many times I've underlined the</p> <p>22 phrase "auditor selection committee". That's</p> <p>23 what's being mentioned in the state statute. And</p> <p>24 we have an annual financial audit selection</p> <p>25 committee, which almost sounds like we're</p>	<p style="text-align: right;">Page 40</p> <p>1 says, the school board shall establish an auditor</p> <p>2 selection committee per this state statute.</p> <p>3 The state statute is very clear that they</p> <p>4 shall establish an auditor selection committee.</p> <p>5 This policy, whether -- it doesn't establish the</p> <p>6 committee. It doesn't dictate that the school</p> <p>7 board shall establish a committee. It just says</p> <p>8 that this other named committee shall consist of</p> <p>9 the following people. It's very -- it's messy.</p> <p>10 MR. DE MEO: Mr. Chair, number 2 in the</p> <p>11 markup, I think we could cure that, I think Dr.</p> <p>12 Walsh is onto something. The annual financial</p> <p>13 audit selection committee will be established</p> <p>14 with the purpose of engaging a certified public</p> <p>15 accountant and shall consist of the following</p> <p>16 persons. I think if we added language like that</p> <p>17 we accomplish both clarification and the identity</p> <p>18 of the committee.</p> <p>19 Does that make any sense?</p> <p>20 DR. LYNCH-WALSH: Well, would you substitute</p> <p>21 auditor selection committee?</p> <p>22 MR. DE MEO: No, that's the term right out of</p> <p>23 the statute, so I would --</p> <p>24 DR. LYNCH-WALSH: Right. The auditor</p> <p>25 selection committee is the term right out of the</p>

<p style="text-align: right;">Page 41</p> <p>1 statute. You're saying --</p> <p>2 MR. MEDVIN: Financial audit section, you're</p> <p>3 saying to --</p> <p>4 MR. DE MEO: Number 2 I would say, the annual</p> <p>5 financial audit selection committee shall be</p> <p>6 established for the purpose of engaging. So I</p> <p>7 would add the words, the purpose of engaging --</p> <p>8 and shall be established and then for the purpose</p> <p>9 of engaging. That way you establish the</p> <p>10 committee and you identify its purpose.</p> <p>11 DR. LYNCH-WALSH: And that -- that helps, but</p> <p>12 it doesn't --</p> <p>13 MS. SHAW: Let me throw in one thing. So I</p> <p>14 think we should take the words out of the</p> <p>15 statute, the auditor selection committee, and</p> <p>16 continue from that stance versus in here we can</p> <p>17 include as outlined by Florida Statute 391, et</p> <p>18 cetera, et cetera, and then list all the persons.</p> <p>19 Because you have to include the auditor selection</p> <p>20 committee, which is what --</p> <p>21 DR. LYNCH-WALSH: Which is the name of the</p> <p>22 committee and the purpose. This annual financial</p> <p>23 audit selection committee is the made-up phrase,</p> <p>24 some -- you know, I hadn't really paid attention</p> <p>25 to it before because we had bigger fish to fry</p>	<p style="text-align: right;">Page 43</p> <p>1 that says it all.</p> <p>2 MS. SHAW: Could you change it to the chair</p> <p>3 of the auditor selection committee?</p> <p>4 MR. DE MEO: Right. Right. I think that's</p> <p>5 the key word is auditor; yeah.</p> <p>6 MR. JABOUIN: We can make an assertion in</p> <p>7 place, everywhere it's called the annual</p> <p>8 financial selection committee will now be called</p> <p>9 the auditor selection committee. And that first</p> <p>10 sentence and the paragraph 2 will state the</p> <p>11 auditor selection committee shall be established</p> <p>12 for the purpose of engaging the certified public</p> <p>13 accountant.</p> <p>14 MR. DE MEO: And shall consist.</p> <p>15 MR. JABOUIN: And shall consist of the</p> <p>16 following persons in accordance with Florida</p> <p>17 Statute 218.391.</p> <p>18 MR. DE MEO: While we're on the subject, item</p> <p>19 4 of the marked up version, we kicked around and</p> <p>20 we got a little clumsy with that phrase, without</p> <p>21 a renewal -- without a renewed approval.</p> <p>22 As I read that, the renewed part, Mr. Chair,</p> <p>23 throws another dimension or dynamic to me. I</p> <p>24 don't know what it means. I think all -- it's</p> <p>25 not a renewed approval. You have an approval the</p>
<p style="text-align: right;">Page 42</p> <p>1 last time. But as I'm sitting here comparing it</p> <p>2 to the state statute, it's not clear that that is</p> <p>3 the same committee that the statute refers to,</p> <p>4 and it should be.</p> <p>5 MR. DE MEO: Well, I think the phrase that</p> <p>6 funnels into, in accordance with Florida Statute</p> <p>7 391 makes it very clear that you're incorporating</p> <p>8 by reference that committee and the statute.</p> <p>9 DR. LYNCH-WALSH: But why not just be as</p> <p>10 clear as day and say the auditor selection</p> <p>11 committee instead of the annual financial audit</p> <p>12 selection committee? Because it's not even</p> <p>13 saying annual financial auditor selection</p> <p>14 committee. I realize I'm more blunt and less</p> <p>15 diplomatic, but I'm literally looking at the</p> <p>16 state statute here.</p> <p>17 This is about making it clear.</p> <p>18 MR. DE MEO: Yeah, I think that's a good</p> <p>19 change, Mr. Chair. So you can say the auditor</p> <p>20 selection committee --</p> <p>21 DR. LYNCH-WALSH: Right.</p> <p>22 MR. DE MEO: -- shall be established for the</p> <p>23 purpose of engaging a certified public accountant</p> <p>24 who shall -- which shall consist of the following</p> <p>25 persons in accordance with FS 218.391. I think</p>	<p style="text-align: right;">Page 44</p> <p>1 first time, you have a brand new approval maybe</p> <p>2 the second time. Second time might be for a year</p> <p>3 or two years or five years.</p> <p>4 I think if we get rid of that word "renewed"</p> <p>5 we have what we need.</p> <p>6 MR. MEDVIN: Well, I think the policy has to</p> <p>7 be very clear about a successive auditor related</p> <p>8 to five years. I was on this committee probably</p> <p>9 ten years ago and we had multiple meetings</p> <p>10 scheduled where several different firms were</p> <p>11 presenting and making presentations. One of the</p> <p>12 firms was the current auditor and somebody at the</p> <p>13 last minute pointed out somewhere in the old</p> <p>14 school board policy that they could not succeed</p> <p>15 themselves and we had to, basically, ask them to</p> <p>16 leave at that time, which was rather awkward and</p> <p>17 they were probably best suited for the job and</p> <p>18 they had quite a presentation prepared. So I</p> <p>19 think that the policy has to be very clear that</p> <p>20 the committee can appoint the same auditor to</p> <p>21 succeed themselves. And if that's an issue, then</p> <p>22 we've got to be aware of it.</p> <p>23 MR. DE MEO: So it reads more than five</p> <p>24 consecutive years without approval. I don't</p> <p>25 think you need to say a renewed -- I just think</p>

<p style="text-align: right;">Page 45</p> <p>1 you need to say without approval. In other 2 words, the auditor selection committee must 3 approve.</p> <p>4 MR. MEDVIN: But the question, can the 5 auditor succeed themselves, which has been 6 contrary to policy for years, I think really has 7 to be resolved.</p> <p>8 MR. DE MEO: Yeah, I think we found last 9 meeting that they could serve more than five 10 years.</p> <p>11 MR. JABOUIN: If I could please ask -- sorry 12 to interrupt. We do have in the meeting, she'll 13 announce herself, is the Interim Superintendent, 14 Dr. Vickie L. Cartwright, has entered the 15 meeting.</p> <p>16 And, Dr. Cartwright, if you'd like to say a 17 few words?</p> <p>18 SUPERINTENDENT CARTWRIGHT: I greatly 19 appreciate that. Thank you. And my apologies 20 for interrupting. I just wanted to take a moment 21 just to come down and at least introduce myself 22 to all of you and say that I greatly appreciate 23 the work that you are doing right now.</p> <p>24 I plan on coming in and dropping in and being 25 able to participate alongside you as we go</p>	<p style="text-align: right;">Page 47</p> <p>1 MR. JABOUIN: For the purpose of Dr. 2 Cartwright, would the committee members care to 3 identify themselves so she can match your names 4 to your faces?</p> <p>5 MS. SHAW: Phyllis Shaw. 6 DR. LYNCH-WALSH: Nathalie Lynch-Walsh. 7 MR. MEDVIN: Mr. Barnes? 8 MR. BARNES: Moses Barnes. 9 MR. MEDVIN: Ms. Dahl you already have. 10 I'm Andrew Medvin. 11 MR. SABIN: Hi, nice to meet you. My name is 12 Adam Sabin. 13 MR. DE MEO: And I'm Anthony De Meo, unless 14 that says something different (indicating). 15 MR. JABOUIN: Okay. Thank you. 16 MR. DE MEO: So I'd like to continue. You've 17 raised a good point. I think we discussed this 18 last time, independence is important. Public 19 companies, as we know, rotate their partners 20 after five years and they can't participate in 21 the audit for a couple of years. But even public 22 companies have auditors that serve 10, 15 20 23 years. 24 Is that advisable? A lot of people question 25 whether that is advisable. But that is a rule</p>
<p style="text-align: right;">Page 46</p> <p>1 forward, not at every meeting, but as much as 2 possible when my calendar will allow.</p> <p>3 I'm sure all of you are fully aware of the 4 decision that's been made this week and a lot of 5 the impact that it's had, and so I greatly 6 appreciate your understanding as to why this 7 morning I'm not able to join you for the meeting 8 for the full time.</p> <p>9 But I did want to -- I did want to come down 10 and just, again, express my gratitude and to 11 explain -- again, my gratitude and explanation of 12 why I'm not able to attend the entire meeting. 13 So thank you very much.</p> <p>14 MR. MEDVIN: Please don't be a stranger to 15 our meetings.</p> <p>16 SUPERINTENDENT CARTWRIGHT: Thank you.</p> <p>17 MS. DAHL: You need to be here as much as 18 possible.</p> <p>19 SUPERINTENDENT CARTWRIGHT: Absolutely. And, 20 again, I wanted -- I made it a point to come down 21 just to --</p> <p>22 MS. DAHL: No, I understand that. I'm 23 Rebecca Dahl, part of the audit committee.</p> <p>24 SUPERINTENDENT CARTWRIGHT: Nice to meet you.</p> <p>25 MS. DAHL: Nice to meet you, too.</p>	<p style="text-align: right;">Page 48</p> <p>1 right now. In terms of government auditors, 2 there's a very limited number of firms that can 3 deliver locally to Broward County. And that is a 4 consideration.</p> <p>5 And other considerations that should be 6 considered in the decision is, you know, 7 independence is important, but when you have a 8 change in chief financial officer, a lot of 9 change in administration, sometimes it's good to 10 retain the current auditor at least on an 11 extension basis.</p> <p>12 So, to summarize, I don't think we've found 13 anything in the statutes or school board policy 14 or state policy that prohibits a term of more 15 than five years. But I do agree in an ideal 16 world it would be nice to change auditors every 17 three or four or five years. I don't know that 18 that is practical.</p> <p>19 MR. SABIN: Mr. Chair, I just have a 20 question, slash, comment. I know that public 21 companies in order to retain the same auditor 22 they'll just rotate audit partners. And I 23 believe at the last meeting we did have a brief 24 discussion about that. Is that something that we 25 could add to the language of this new policy?</p>

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1 That way if there's a firm that we like but we  
2 want to maintain some sort of independence we  
3 just have them rotate partners?

4 MR. MEDVIN: Well, I think practicality is  
5 that this committee should probably recommend  
6 that we maintain the current auditor. I think  
7 they've done a great job, and also because of the  
8 circumstances they -- they know what's been going  
9 on and they have a very good knowledge of that.  
10 And that has always been my personal  
11 understanding after what happened 10 years ago,  
12 that the five years was a policy that the school  
13 board kind of cast, themselves. I don't know if  
14 that policy has actually been modified.

15 Ms. Shaw?

16 MS. SHAW: So, first of all, I work for a  
17 local government and the contract that was just  
18 approved for audit was seven years. That's  
19 number one. So I would like to end this  
20 statement at school board. Because the school  
21 board and us may at some point determine that a  
22 contract -- remember, it's a contract, that a  
23 contract may go beyond a three-year five-year,  
24 well, I don't think seven years. However, I  
25 think it's common practice that they rotate their

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1 know, at that five-year mark. Or else we end up  
2 right where we are now pushed with our backs  
3 against the wall.

4 And the idea was that at year four it  
5 triggers a review. Because if it's a five-year  
6 contract you don't want to wait until we're out  
7 of time to address the issue.

8 MS. DAHL: Like we are now.

9 DR. LYNCH-WALSH: Right. So I agree with  
10 taking the word "reviewed" out, but I can't agree  
11 with stopping at school board, just because it  
12 removes the control from the audit committee and  
13 from the auditor selection committee.

14 MS. FERTIG: So can I just ask, can we -- do  
15 we have a motion on the floor? Because if not  
16 I'm going to put it on to remove the word  
17 "renewed" and put a period after annual financial  
18 audit selection committee.

19 MS. SHAW: I'll second that for discussion.  
20 Phyllis Shaw.

21 MR. JABOUIN: Take out the word "renewed".  
22 I missed the select part, please?

23 Take out the word "renewed"?

24 DR. LYNCH-WALSH: That's it, basically.

25 MR. DE MEO: I think you have to take out "a"

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1 managers of the audit. It's common practice in  
2 the industry. I don't think it's something that  
3 we need to actually put in there. We're kind of  
4 wordsmithing this and we have quite a bit of  
5 agenda to do, but if we need to clean this up,  
6 just cut it at school board. Because the  
7 contract may determine, the RFP or RFQ may  
8 determine the length of years, the length of time  
9 that the contract goes for.

10 MR. MEDVIN: Dr. Walsh?

11 DR. LYNCH-WALSH: Okay. So we usually agree,  
12 but I actually agree right now because I have too  
13 much -- if every word counts in a school board  
14 policy and we put it in here for a reason, I do  
15 agree with Mr. De Meo about removing renewed. I  
16 have my markup copy from our first go-around  
17 where we were saying without review and approval  
18 and it got turned into renewed approval. I'm  
19 fine with either, A, taking out renewed and just  
20 leaving approval or without review and approval.  
21 Either one would work for me.

22 But I don't think we can leave it up to the  
23 school board and rely upon whoever's in charge of  
24 the contract. I think it needs to come before  
25 the auditor selection committee at least, you

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1 and "renewed".

2 MS. FERTIG: Without an approval by the  
3 annual audit selection committee, period.

4 MR. JABOUIN: But with the new name. Without  
5 approval of the auditor selection committee.

6 I just wanted to mention to the committee  
7 that any contract will need to go to the board.  
8 So the board will have to approve such a  
9 contract.

10 MS. SHAW: So we don't need to put it in  
11 there.

12 MR. JABOUIN: And by statute, this committee  
13 that's being put together is the one that does  
14 the selection. So we've -- I think we naturally  
15 would accomplish what you're looking for, but I  
16 think we can proceed with those changes.

17 MR. DE MEO: And to amend the motion, but I  
18 want to address, first, Mr. Sabin's comment.  
19 That's a very good idea to require or discuss the  
20 partner rotation. However, given the limited  
21 number of players in this field, that might be  
22 something left to the auditor selection committee  
23 and the terms of the request for proposal or the  
24 actual engagement terms to say, are you willing  
25 to rotate your partner and so on, if they have

<p style="text-align: right;">Page 53</p> <p>1 that kind of capability. Because there are firms 2 that do a lot of this type of work, not in South 3 Florida, not too many. You go up to other parts 4 of the country and you can get half a dozen. 5 Then with the changes that we've kicked 6 around here I'll make a motion to -- 7 MS. SHAW: There is a motion on the table. 8 MR. DE MEO: Sorry? 9 MS. SHAW: There's a motion on the table. 10 MR. DE MEO: Oh, there is a motion. Excuse 11 me. All right. 12 DR. LYNCH-WALSH: And the motion, can we 13 repeat the motion? 14 MS. FERTIG: Actually, I'm wondering if we 15 can legally take out the school board because 16 they have the final say on approving the 17 contract, so -- 18 DR. LYNCH-WALSH: No, no, no one's taking it 19 out. No, we're just taking out the words "a 20 renewed". That's all that's coming out of number 21 4. 22 MS. FERTIG: Oh, okay. Because when I first 23 said this I said school board because I thought 24 you had said something about the school board, 25 but I just think we take out, make it without an</p>	<p style="text-align: right;">Page 55</p> <p>1 uncomfortable with it. 2 MS. FERTIG: Okay. All right. 3 DR. LYNCH-WALSH: It's just removing -- 4 MS. FERTIG: You're coming through real 5 clear, so -- okay. I don't know why that is. It 6 may just be the microphone. 7 MR. MEDVIN: Okay. Let's take a vote. 8 All in favor please signify by saying aye? 9 COMMITTEE MEMBERS: Aye. 10 MR. MEDVIN: Opposed? 11 (No response.) 12 MR. MEDVIN: Motion carries. 13 MR. JABOUIN: So I just wanted to mention to 14 the audit committee members that we will make 15 those changes, which I'll summarize. Every place 16 where it says auditor financial selection 17 committee will now read auditor selection 18 committee. The beginning of paragraph 2 will say 19 that the auditor selection committee shall be 20 established for the purpose of engaging the 21 certified public accountant and shall consist of 22 the following persons in accordance with Florida 23 Statute 218.391. 24 And then the other thing to mention to the 25 committee is there is a school board workshop on</p>
<p style="text-align: right;">Page 54</p> <p>1 approval by the annual financial blah-blah-blah 2 and the school board, period. That was the 3 motion. 4 DR. LYNCH-WALSH: It's been moved and 5 seconded, we're discussing it. 6 MS. SHAW: Right. I have just one more 7 comment. First of all, the school board 8 automatically whether they're included or not 9 included, it's going to go to them regardless. 10 We don't need to take it out because they 11 actually -- that happens. 12 Number two, I don't think we need to put in 13 here that we need to rotate partners, because 14 that can be something that's included in the RFP 15 RFQ document. You don't need to put it into the 16 policy. I think this is good as amended. It's 17 sufficient. 18 DR. LYNCH-WALSH: So can we vote? 19 MR. MEDVIN: Okay. Any other comments? 20 MS. FERTIG: Ms. Shaw, I'm having trouble 21 hearing you. Would it make people feel better if 22 it says recommended approval by the annual audit 23 selection committee and approval by the school 24 board? 25 DR. LYNCH-WALSH: No, I don't think anyone's</p>	<p style="text-align: right;">Page 56</p> <p>1 August 24th where the school board will have the 2 ultimate discussion and say on what gets done in 3 Policy 3100. 4 MR. DE MEO: You left out the word 5 "independent". 6 DR. LYNCH-WALSH: Independent; yeah. 7 MR. DE MEO: That's important. 8 MR. JABOUIN: Certified independent public 9 accountant. 10 Thank you, Mr. De Meo. 11 DR. LYNCH-WALSH: It says it now, so it's 12 just a matter of not taking it out. 13 MR. DE MEO: Right. 14 MR. JABOUIN: Thank you. So that summarizes 15 it. 16 Can we check to see if HCT is here? 17 MS. DAHL: Mr. Medvin, I have a question. 18 Through the Chair, I'm confused. I thought we 19 took out HCT. We didn't? I didn't write it down 20 correctly? 21 MR. MEDVIN: No. 22 MS. DAHL: Okay. Thank you. I'm confused. 23 DR. LYNCH-WALSH: I think it's the Behavioral 24 Threat Assessment that's not going to make it. 25 MS. DAHL: Okay. Thank you.</p>

<p style="text-align: right;">Page 57</p> <p>1 MR. JABOUIN: If we can kindly ask the new 2 individuals to identify themselves? 3 MR. MEDVIN: Could you all please identify 4 yourselves for the record? 5 MR. JABOUIN: Mr. Harvey? 6 MR. HARVEY: Good day. Good afternoon. 7 Roderick Harvey with HCT. 8 MR. MEDVIN: And you, sir? 9 DR. HICKS: Good afternoon. Dr. Hicks with 10 HCT. 11 MS. COKER: Good morning. Mary Coker, 12 Director of Procurement &amp; Warehousing Services. 13 MR. MEDVIN: Thank you all for being here. 14 MR. JABOUIN: And on the phone do we have Max 15 Rosario? 16 MR. ROSARIO: Yes. Good afternoon. Good 17 morning, this is Max Rosario. 18 MR. JABOUIN: Thank you. 19 So with respect to Agenda Item Number 17, the 20 IT Technology Devices Report, this report covers 21 Bid 16059-E, which were primarily for the 22 purchase of the Lenovo laptops and CDI tablets. 23 This agenda item covers this report and district 24 staff is here to respond to any questions. This 25 has been presented to the committee on January</p>	<p style="text-align: right;">Page 59</p> <p>1 was an error, a mathematical error, that was done 2 on the first posting. And the second posting had 3 the correct mathematics in it. And HCT has 4 described that situation in now the third dot in 5 that page. 6 HCT was asked to review the school board 7 meeting minutes from February 9th of 2016. Mr. 8 Harvey has confirmed that he has reviewed them. 9 I also reviewed them as well. And I did note 10 that the bid did pass by a 5-to-4 vote and there 11 were many comments with respect to that meeting. 12 Regarding the chronological order of the 13 events, Mr. Harvey was able to add that. If you 14 go to page 36, you will see the chronology of the 15 different events with respect to that bid. 16 Regarding the specific date that the bid was 17 posted, it does now say the advertisement was on 18 November 10th of 2015, if you were to go to page 19 13 of 36. 20 And then if you were to -- if you were to go 21 to page 14 of 36, there is some new language with 22 respect to the bid conference documents. The new 23 language at the bottom indicates that PWS staff 24 did manage to locate the list of attendees of the 25 mandatory bid meeting, which was a list of all</p>
<p style="text-align: right;">Page 58</p> <p>1 28th, March 11th, April 22nd at a special virtual 2 meeting, and June 17th, and now August 12th. 3 During the last audit committee meeting where 4 this was discussed at length on April 22nd there 5 were some comments that the committee had that I 6 wish to update them on. 7 The first comment was regarding, if you could 8 please go to page 8 of 36, and in that particular 9 situation the comment as far as the clarification 10 of management, please take a look at the 11 paragraph that says, interview with BCPS Network 12 Integration Department. The second sentence was 13 changed with the word "management" removed. So 14 it used to have the word "management" and then 15 the second sentence no longer has that anymore. 16 The next change involves the role of the TAC 17 chair. If you can go to page 8 of 36 and the 18 paragraph that says, interview of former TAC 19 chair, it now says BCPS hired the consulting 20 firm, not the TAC chair. If you see the new 21 paragraph that says that. 22 And then also with respect to the fourth 23 comment from that meeting, the committee wanted 24 to know why the recommendation of the award was 25 posted twice. Basically this is because there</p>	<p style="text-align: right;">Page 60</p> <p>1 participants with those vendors mentioned in the 2 audit and not having the time to stamp the 3 documents of receipt to have been present as 4 well. So they did comment that this does not 5 replace the bid opening list of attendees. 6 And then with respect to, if you were to go 7 to page 19, we do have the comment from HCT as 8 far as the -- that the bid -- the technology 9 devices that were selected was based on the 10 specifications. So if you go to the column on 11 page 18 that indicates all the different 12 specifications, what HCT did was compare the 13 specifications that were documented versus the 14 specifications in the bid. In my standpoint, 15 it's not really more opinion driven, it's really 16 looking at the specs and comparing them. 17 Also I wanted to go over the situation with 18 the decision on the agreed upon procedures versus 19 the audit product on that end. The starting 20 point for selecting the bid was the previous 21 audit of the Recordex interactive board 22 purchases. The committee meeting on May 14th of 23 2020 and viewed by the board on June 9th, that 24 was an agreed upon procedure report that was also 25 reviewed. And so the same product was what we</p>

<p style="text-align: right;">Page 61</p> <p>1 proceeded with. What we wanted to make sure was  2 that the comments from the audit committee and  3 the school board members were included in the  4 scope of the work. And there were some comments  5 with respect to the quality of the Lenovo  6 products and we wanted to make sure that Mr.  7 Harvey addressed that. And he engaged Dr. Hicks  8 to be a part of the team in order to be able to  9 opine on the quality of the product.</p> <p>10 Mr. Harvey has checked with his team and his  11 consultants and his attorneys and he's fine with  12 the language that's there. He can elaborate on  13 that himself. But, ultimately, we as -- based on  14 the comments from the audit committee and the  15 board there were certain things I wanted to  16 ensure were looked at. For example, the EDCO  17 involvement was also a very key piece that needed  18 to be a part of the scope and I wanted to make  19 sure that those directions were provided to Mr.  20 Harvey and his team.</p> <p>21 So those are the point that I wish to discuss  22 with the committee. We do have Mr. Harvey, Mr.  23 Hicks and Ms. Coker and Mr. Rosario to be able to  24 answer any questions from the committee.</p> <p>25 It is also important to note that I do wish</p>	<p style="text-align: right;">Page 63</p> <p>1 the practitioners report including, if  2 applicable, the engaging party and the  3 responsible party are required to accept  4 responsibility for the sufficiency of procedures,  5 which suggests either us in the board's shoes  6 should have agreed to the sufficiency of the  7 procedures or the board, itself. But that's a  8 whole other issue.</p> <p>9 I could add an hour to this meeting but I'm  10 just going to turn all of my concerns over to the  11 state. This -- there has been a deliberate  12 effort to downplay, and not by HCT, to downplay  13 the other bid because this started out as a  14 piggyback. There's been bid rigging, suspicious  15 piggybacks that led up to this. The TAC chair,  16 and TAC was involved with a subsequent bid, not  17 this one, and I guess we'll have to get a  18 statement from the TAC chair, because it still  19 says that they were involved in this one. I've  20 spoken to the TAC chair and she made it clear  21 that they were not consulted on this particular  22 one, but on the one subsequent.</p> <p>23 So, I'm actually less concerned about what's  24 happened since Mr. Hunter hasn't been here and  25 Mr. Dunn has been here than I am with uncovering</p>
<p style="text-align: right;">Page 62</p> <p>1 the committee would proceed with the report for  2 transmission as our desire is to look at other  3 bids, more recent bids, to be able to evaluate  4 the controls that have been represented by  5 management were done subsequent to this. We want  6 to be able to test those and see how they're  7 working adequately at a more recent time.</p> <p>8 So that concludes my introduction, Mr. Chair.</p> <p>9 MR. MEDVIN: Thank you.</p> <p>10 Mr. Harvey, do you want to comment?</p> <p>11 MR. HARVEY: No, we're here to answer any  12 questions and hopefully to delve in where we last  13 left off and provide any other comments regarding  14 the report.</p> <p>15 MR. MEDVIN: Anybody on the committee have  16 any questions of Mr. Harvey?</p> <p>17 (No response.)</p> <p>18 MR. MEDVIN: Nathalie, do you have any.</p> <p>19 DR. LYNCH-WALSH: I have voiced many concerns  20 about this engagement. And I have actually  21 provided a handout on SSAE 18 versus 19, because  22 my concerns have to do with the type of  23 engagement and the fact that opinions and  24 conclusions are being provided as part of it.</p> <p>25 Under SSAE Number 18 all intended users of</p>	<p style="text-align: right;">Page 64</p> <p>1 the fact that this district purchased all of this  2 technology which HCT has correctly identified  3 that the specs are, basically that we bought  4 trash, for lack of a better term, and paid a  5 price for it.</p> <p>6 At our last meeting we were looking at the  7 specs. We would need someone to forensically  8 look at the specs because there are -- what they  9 said they're buying and what we actually bought  10 may be two different things. And there are --  11 it's too convoluted. We would be in here for  12 eight hours.</p> <p>13 So I have a folder on it. I have voiced my  14 -- my concerns. This is -- this appears to be,  15 we're still going with this AUP engagement, which  16 I don't disagree with their findings about the  17 quality of the Lenovos, but that's not what we  18 were supposed to be getting. And then in the  19 RFP, in the responses, what we bought and what we  20 think we're buying and whether the district specs  21 made any sense.</p> <p>22 So there are a lot of moving parts to this  23 and I'm exhausted because there's definitely --  24 this report hasn't changed. I am concerned as to  25 whether we're considered -- under the accounting</p>



1 rules whether we're considered an intended user.

2 So I'll be voting no on transmitting this  
3 because I have too many concerns. And so I don't  
4 want to belabor the point, but there -- I  
5 actually left my Lenovo folder at home, which I  
6 could pull up, but there is multiple state  
7 offices that this could be turned over to. There  
8 is no doubt that we asked -- our original motion  
9 was to audit everything Tony Hunter touched,  
10 Recordex, these are Lenovos, I'm hearing about  
11 other things. So basically anything he touched  
12 there was probably some sort of bid rigging going  
13 on. And yet this has been whitewashed to  
14 disguise that and focus, yes, on the specs of the  
15 computers but without any accountability for the  
16 person that put us into this -- into this  
17 situation.

18 This was -- I think it was \$69 million that  
19 Lenovo got. There is -- I believe the sales rep  
20 for Lenovo at the time ended up at the same  
21 company with Tony Hunter under -- there is an  
22 EDCO, but it's not EDCO, per se, it's the same  
23 players. So the sales rep --

24 MR. JABOUIN: Please stay focused on this  
25 report.

1 DR. LYNCH-WALSH: During the time of this  
2 bid, this is directly related to the report, the  
3 person that worked for Lenovo ended up working  
4 for David Allen.

5 So, again, I don't wish to add an hour to  
6 this. I'm sorry you guys are dragged into this.  
7 But I'm just turning everything over.

8 I disagree with the type of engagement this  
9 is. I don't believe it conforms to accounting  
10 procedures. And it is meant to whitewash what  
11 happened here.

12 Just like on the Recordex, the most important  
13 thing, which was the stacking of the bids, did  
14 not make it into your report. And then once this  
15 audit committee objected with its board members,  
16 all of a sudden that got added in.

17 So this may very well be past the statute of  
18 limitations because it started so long ago, but  
19 that doesn't mean that bid rigging and bad specs,  
20 that we didn't spend a lot of money for things  
21 that were not worth it.

22 And I don't believe that this is where that's  
23 going to come out, so I'll just turn it over to  
24 the state and we let the chips fall where they  
25 may. Thank you.

1 MS. FERTIG: Can I -- can I ask a question,  
2 Mr. Medvin, stacking on to a couple comments that  
3 have been made?

4 MR. MEDVIN: Please do.

5 MS. FERTIG: Okay. So I'm on page 14, and  
6 I'm sorry I'm having to attend by phone because  
7 these two audits today are so critically  
8 important, but is Ms. Coker in the room?

9 DR. LYNCH-WALSH: Yes.

10 MS. FERTIG: Okay. I am having a really  
11 difficult time understanding this paragraph.

12 Now, I have reviewed the transcripts where  
13 there wasn't a shred of evidence that there was  
14 -- that, you know, there was a meeting or  
15 anything else. There's no recording, there's no  
16 this, there's no that. Okay. But now says in  
17 this it says, in reaching a history of the file  
18 the documents used -- okay. PWS current staff  
19 did manage to locate the list of attendees of the  
20 mandatory bid conference which included the list  
21 of all participants with those vendors mentioned  
22 is where I am. I apologize for reading it to  
23 you, but it says, please list this -- please note  
24 this list does not replace the opening bid list  
25 of attendees.

1 Is there documentation of a bid date? You  
2 say you have a bid date. Is there any  
3 documentation of that?

4 MS. COKER: Good afternoon. Thank you for  
5 your question. This is Mary Coker.

6 So what we tried explaining on the response,  
7 if you may recall, originally when we did provide  
8 a response, we were under the impression that the  
9 document or the list that had the names of all  
10 the vendors was the actual bid opening list. It  
11 was not. It was a mandatory bid conference which  
12 is prior to the bid opening.

13 So what we were trying to explain in this  
14 response is that we erroneously said that we had  
15 the bid opening list, which we did not. We found  
16 a bid conference list. And what we tried  
17 explaining is that, even though we did not locate  
18 the bid opening list, which I think is evident  
19 and everyone is aware that it wasn't and there  
20 was no recording, et cetera, we believe, based on  
21 the fact that we have this list of the pre-bid  
22 conference, of those specific vendors that  
23 attended that pre-bid conference, led us to  
24 believe that they responded and provided their  
25 packets by 2 p.m. of that date. Another --

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1 MS. FERTIG: You believe that, but you don't  
2 have total documentation -- you don't have any  
3 documentation of it. It is your thought based on  
4 the fact that you had a mandatory pre-bid  
5 conference?

6 MS. COKER: Correct. Correct. And in  
7 addition to that I also want to state, because it  
8 is important, and, again, it's not an excuse, I  
9 wasn't even present at that time, but it is  
10 important to note that -- that, basically, if --  
11 if indeed those vendors may not have been  
12 present, easily the -- after posting of the bid  
13 tabulation, publicly, the vendors that were  
14 present and may have seen the results favorable  
15 or not favorable easily could have protested.  
16 That is part of our process. And we've had these  
17 types of protests in the past. Luckily, we've  
18 been able to demonstrate the bid opening because  
19 we've had it. In this case, this was years ago  
20 and we didn't have that.

21 So, again, it leads me to believe that  
22 because we did not have a protest, as well, that  
23 the mandatory bid conference suggests that we had  
24 all those bidders present.

25 MS. FERTIG: Okay. So this says, there

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1 So I feel it's fair to let them know -- know  
2 this in no uncertain terms, absolutely, no proof  
3 that there ever was a meeting on these bid  
4 openings. And that it still stands today after  
5 all the research you've done; is that correct?

6 MS. COKER: Correct.

7 MS. FERTIG: Okay.

8 MR. MEDVIN: Dr. Walsh?

9 MS. FERTIG: I don't see that clearly written  
10 out in here, but I think it should be.

11 Thank you, Mr. Medvin.

12 MR. MEDVIN: Okay. Dr. Walsh?

13 DR. LYNCH-WALSH: I just wanted to add to  
14 Mary's concerns. Oh, wait, let me say which  
15 Mary, Mary Fertig's concerns.

16 So, yes, if I remember correctly, the Lenovo  
17 bid was awarded on the same day that Mary Coker  
18 was hired by the district. So no way could she  
19 have seen any of this. And I'm uncomfortable  
20 with her having to keep providing this response.  
21 Because like Ms. Fertig, there is no proof. And  
22 the fact that there wasn't a bid protest is  
23 absolutely meaningless. Because if you knew the  
24 history of all of these things you would know  
25 that Dell just gave up because of the way the

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1 indeed was a bid opening. Also not having a  
2 protest from another vendor validates the bids  
3 were received timely. But we know from your  
4 report that not all the bids were received  
5 timely.

6 I -- I remain concerned and I've talked about  
7 this at two other meetings, so I'm not going to  
8 belabor it today. I remain concerned that there  
9 is absolutely no proof that there was any kind of  
10 a bid meeting, with no -- with no records, no  
11 reporting, no minutes, no list of attendees,  
12 nothing on a low bid, on a bid that was such a  
13 low bid. I know I just didn't say that  
14 correctly, but I remain very concerned about this  
15 Ms. Coker, and I want everyone to know we all  
16 understand you were not here, you have put a lot  
17 of protocols in place, but it is very concerning  
18 to me that there is no documentation. And I  
19 think that needs to be called out to the board as  
20 strongly as possible. Because they, at that  
21 meeting adopting this Lenovo recommendation from  
22 staff, they definitely were, I believe, trying to  
23 ask questions to get to some of these issues and  
24 I think that would have been pertinent to their  
25 decision making.

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1 other bids that were not part of this engagement  
2 would make it very clear why there was no bid  
3 protest. Because they did protest an earlier  
4 one, but by the time this one came up the writing  
5 was on the wall that no matter what they did  
6 Lenovo was getting this award. So that tells us  
7 nothing, the fact there wasn't a bid protest.

8 And I have zero confidence in the bid opening  
9 being done correctly, the same as Ms. Fertig.

10 But I am very uncomfortable that someone that  
11 wasn't there, wasn't responsible, is being made  
12 to try to legitimize what did transpire and  
13 having to put on here that there was indeed a bid  
14 opening that validates -- the wording in here is  
15 too strong, and that shouldn't be put on Ms.  
16 Coker to put such strong words in here, there  
17 indeed was a bid opening. Also not having a bid  
18 protest also validates. I object to indeed and  
19 validates, because she's putting herself on the  
20 line for something she had nothing to do with.

21 And, unfortunately, none of the people that  
22 were in charge, which would have been her boss,  
23 her former boss, Maurice Woods, James Williams,  
24 who is the -- one of the constant factors in all  
25 of these things. We may remember he was on

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Recordex, he was on Lenovo, he -- I think his new job is driving a golf cart somewhere. The -- none of the people, the former superintendent, so all of the people that have provided testimony in the Tony Hunter case, none of them are here. The only person left is Ms. Coker, who wasn't even in charge of this fiasco and had nothing to do with this.

So I'm just stating this for the record, that I object to her being put in this position to try to legitimize something that can't be legitimized. Which it's very clear that shenanigans ensued during this bid opening so that Lenovo would get it.

And to Mary Fertig's point, how can you say that, you know, this one came in late, this one came in early, when you can't even prove that there was a bid opening?

So that's all I want to say and on that. Thank you.

MR. MEDVIN: Ms. Shaw?

MS. SHAW: Mr. Harvey, I read through this a few times. It became my bed pillow. There's nothing in here that mentioned that Ms. Coker was not present at the time of this particular

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MS. FERTIG: I had gone back and checked on that because it was said at a previous meeting. But I'm blanking out on her name, that she had put the bid out, but I believe she had resigned previous to it.

MS. SHAW: I'm not finished. I'm sorry.

I really want to get this off my dinner -- my dining table or wherever else I have this. I want the transmittal, but I also want a cover letter to the school board outlining some of the issues we're having, including this last paragraph. Putting this in here doesn't cure the issue of whether or not those people would have put in a bid protest. You know, I did two bids last year and this -- this to me, we need something -- we need to get rid of this, number one. But we need something to the school board from the audit committee with the issues that we're having. I know yesterday they voted with this Lenovo mess, but still we cannot keep this with us. We need to move this forward, but I can't in good conscience vote for it with the last paragraph, the last sentence on page 14, because that is blatantly incorrect. And if we're going to send it forward we need to do so

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project, the bidding of this project.

MR. HARVEY: Yes, that's correct, we did not mention that she was not here on staff at that time.

MS. SHAW: Do you believe that is something that should be included?

MR. HARVEY: I don't think that that's a factor that should be included in our report. We seek to respond directly to each agreed upon procedure.

MS. SHAW: Thank you.

MS. FERTIG: As a matter of fact, Ms. Shaw, thank you for bringing that up, because I don't recall reading in here that the prior Director of Procurement & Warehousing had left prior to this bid being advertised. Isn't that correct? I mean, I know Ms. Coker's there, I know we've brought this up before. Isn't that correct, there was, in fact, an interim period of 21 days where the previous director left and Ms. Coker came and that's when this bid was done?

MR. HARVEY: I'm not aware. I'm not sure of the personnel that was on staff at that time. I know the former procurement person was here, but --

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with a cover letter from us outlining the issues that we're having with this particular report.

And it's nothing on the auditors, it's just -- and I'm not even concerned about the agreed upon procedures, you know, whether it is SSAE 18 or 19. I just have issues with what's in here and what we're sending. And the mere fact that Ms. Coker is underlined for this information and she's providing information that she's not able to validate, that is something that I'm having issues with.

MR. JABOUIN: If I can mention two things that I want to bring to the committee's attention? If you go to page 7 there is some wording that it appears that the director was not involved in this bid, and that does refer to Mary Coker. This would be on page 7. If you look at the first, second, third, fourth paragraph, it says that.

The other thing I wanted to bring up, Ms. Shaw, is, with respect to the bid that was done, we could look at that because we do have a different control environment. Because I was talking to my colleague earlier, and so all the controls that have been represented in these

<p style="text-align: right;">Page 77</p> <p>1 meetings that have changed should have been done 2 in the most recent ITB. So, I mean, you know, we 3 could bake that into something that we look at 4 and then that will provide some more recent -- a 5 more recent transaction and the more recent 6 controls. That would be something that I think 7 would be a worthy approach.</p> <p>8 MS. SHAW: Yeah, but we also need to go back 9 -- we also need to go back to the motion because 10 I think the motion, and I believe I made the 11 motion, was not just to cover this one 12 particular -- this particular RFP or RFQ, it was 13 supposed to be any and all that were done by this 14 particular director.</p> <p>15 So we need to kind of go back to that. And, 16 yes, I agree we probably need to look at a 17 broader scope and look at others. Because if 18 we're to put processes in place and policies, 19 then I would hope that those policies and 20 processes are being followed, number one.</p> <p>21 Number two, page 7 doesn't give me a warm 22 fuzzy feeling, because we have had previous 23 directors. Which one is this referring to?</p> <p>24 I mean, her name is not listed. And I don't 25 think we need to fight the battle for her, I</p>	<p style="text-align: right;">Page 79</p> <p>1 the purchase and whether or not it adhered to the 2 bid.</p> <p>3 MR. DE MEO: Okay. So --</p> <p>4 DR. HICKS: It was a little bit different 5 language, but in summation, yes.</p> <p>6 MR. DE MEO: What I'm looking for, I didn't 7 mean to be mysterious, is, did the firm or does 8 the firm express a conclusion or opinion about 9 the quality of the items bought?</p> <p>10 DR. HICKS: In my writing, if you look at the 11 documentation, I indicate that for the dollars 12 that they had at hand they got the best that they 13 could within budget.</p> <p>14 MR. DE MEO: Okay.</p> <p>15 DR. HICKS: However, at the same time, I did 16 recommend or suggest, I don't know if it's a 17 solid recommendation, other than Lenovo.</p> <p>18 MR. DE MEO: Okay. Did the objectives which 19 appear on page 6, number 5, examine transaction 20 structure based on SMART Bond Technology Funding, 21 what does that mean exactly? What does examine 22 the structure?</p> <p>23 Are you comparing the structure of the 24 transaction with the bidding requirements or --</p> <p>25 MR. HARVEY: What we sought to do with</p>
<p style="text-align: right;">Page 78</p> <p>1 think she can do that for herself.</p> <p>2 But it's just the information that we're 3 presenting, we want to make sure the information 4 we're presenting is correct as much as it can be. 5 Because at the end of day people's jobs are on 6 the line. There is a seventh board member. 7 There's a new interim superintendent here. And 8 maybe at 2 a.m. when she's reading this 9 information, like I am, she's not going to be 10 thinking, oh, wait, who are we speaking about? 11 So, you know, we've got to make sure that the 12 information we're presenting is -- is correct.</p> <p>13 MR. DE MEO: Through the Chair?</p> <p>14 MR. MEDVIN: Mr. De Meo?</p> <p>15 MR. DE MEO: Could I -- Mr. Harvey, the 16 gentleman next to you is?</p> <p>17 DR. HICKS: Dr. Hicks.</p> <p>18 MR. DE MEO: Dr. Hicks?</p> <p>19 DR. HICKS: Yes, sir.</p> <p>20 MR. DE MEO: What was your involvement with 21 the agreed upon procedures?</p> <p>22 DR. HICKS: I was given the data set to 23 measure number of incidents, items that were 24 under warranty, to examine the technology's level 25 or perceived quality, if you will, at the time of</p>	<p style="text-align: right;">Page 80</p> <p>1 Objective 5 was to look at the SMART Bond monies 2 and see how it was applied to this bid, how it 3 was spent or not. And so we used that objective 4 to that end.</p> <p>5 MR. DE MEO: Okay. In summary, did you -- do 6 you believe that you guys complied with the 7 professional standards and that all you did was 8 perform procedures and reported your findings? 9 You didn't express any conclusions; you didn't 10 perform an examination or review; you don't come 11 to an opinion on any of these; do you?</p> <p>12 MR. HARVEY: Yes. So thank you for that 13 question. Yes, we believe that we performed our 14 procedures in accordance with the AICA 15 guidelines, which based on levels of audit which 16 you clearly understand are levels that test 17 function. We did not audit. We did not review. 18 We did not express an opinion. We followed what 19 was given or agreed upon and we performed, and 20 our report reflects our examinations and our 21 reporting.</p> <p>22 MR. DE MEO: And who did you discuss and who 23 approved these procedures with regard to the 24 Broward County Public Schools?</p> <p>25 MR. HARVEY: The procedures would have been</p>

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discussed with the chief auditor.

MR. DE MEO: Okay. Did you -- do you even express an opinion on the quality of the computers that the school board received?

MR. HARVEY: One of the objectives was to give, to review based on the specs and give an opinion or a thought or suggestion -- not an opinion, let me use another word, a suggestion on a recommendation on the quality of what was purchased. And as Mr. Hicks has said, and I probably should ask him to give his qualifications, but in our report we did discuss based on what we thought the district bought, was it in accordance with the specs and was it of a decent quality? That is --

DR. DE MEO: Okay. So you are not technology experts; is that correct?

DR. HICKS: I wouldn't say that. I just received my doctorate in cyber security from St. Thomas University. I've also served almost 30 years plus as a C-level executive at large not-for-profits here in South Florida, the largest of which I currently work during the daytime. This is my consulting, if you will. And having said and purchased quite a bit of

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MR. HARVEY: That's correct. We're not hired as technology experts, we're hired as CPAs.

MR. DE MEO: You were trying to find out if they followed the bid process --

MR. HARVEY: That's correct.

MR. DE MEO: -- and if they didn't you -- you had a finding.

MR. HARVEY: We report it; yes, sir.

MR. DE MEO: Research if EDCO education had any involvement. Were there procedures that you were asked to perform to determine EDCO was involved?

MR. HARVEY: Yes. And to that end, Objective 3, we reviewed documentation. We had a list of names that we were looking for to see if they were involved, signed off in any way regarding this bid. As reported in Objective 3 we did not find any. That does not mean that different companies, but based on what we had in our research, we did not see any of those folks that were synonymous with the Recordex transaction over in this transaction.

MR. DE MEO: Did you express to our chief auditor or anyone else at the school board your concerns, whether written or orally, about

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equipment I would say I have a good handle on what I think is a good laptop versus something that's not. I didn't mean to cut you off.

MR. DE MEO: No, I'm sorry. I'm trying to digest this information.

DR. HICKS: Yes, sir.

MR. DE MEO: First of all, this is something that occurred five years ago. I agree with all of my fellow committee members and their concerns. I share deeply their concerns. I understand their concerns.

At some point we need to apply this to the future so that our bidding process is, you know, understood, well communicated, in the sunshine, and followed. And I would like to -- and I'd like to get out of this report what we should go forward on.

If there are still things we should be focusing on an auditing with regard to this transaction from five years ago, notwithstanding a possible criminal investigation with the state, I'd like to find that out, too.

But from my understanding you guys weren't hired as experts in technology to determine whether or not Lenovo or any other product was --

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possible violations of the law and the bidding process to achieve a desired outcome by the bidders? Did you discuss that with anybody?

MR. HARVEY: No, we did not discuss that.

MR. DE MEO: Okay. And, lastly, do you believe that the Lenovo purchase would comply -- did comply with the bid specs? Not was it the best, but did it comply with the bid specs?

MR. HARVEY: Mr. Hicks?

DR. HICKS: Yes, at a very adequate level, in my opinion.

MR. DE MEO: Okay. Look, I retired from BDO, we had 10,000 people in the United States, 70,000 around the world, we use Lenovo. I hate Lenovo. Okay?

DR. HICKS: Yeah, I have Dell.

MR. DE MEO: But we have them. Intuit, 15,000 employees, they use Lenovo; okay? It used to be the ThinkPad or whatever the heck it was.

As a committee we need to know, though, if there were any violations that you know of that aren't in your report that you may have discussed, we need to know whether or not you're expressing an opinion as experts in technology, I want to be clear about that. And I'm told here

<p style="text-align: right;">Page 85</p> <p>1 that you are not experts in technology or you</p> <p>2 were hired to present and opine on the quality of</p> <p>3 these items, only as it relates to if it met the</p> <p>4 bid specifications.</p> <p>5 DR. HICKS: That's correct.</p> <p>6 MR. DE MEO: Having discussed all that, and</p> <p>7 now, Mr. Chair, that I understand a little</p> <p>8 better, I think we should move on. I think we</p> <p>9 should have a motion and I think some of my</p> <p>10 colleagues have raised some very good points, and</p> <p>11 I think the best way to move, I'm going to</p> <p>12 suggest, is that we list the three or four items</p> <p>13 we wish to have further investigated, we list the</p> <p>14 items that we want to have in this cover letter,</p> <p>15 and let's move on.</p> <p>16 I mean, we need to be focused on this process</p> <p>17 so the next time we spend \$81 million there</p> <p>18 aren't hours and hours and days and weeks of</p> <p>19 investigation and grand jury indictments and so</p> <p>20 on. That's how I feel.</p> <p>21 MS. FERTIG: I have a motion, Mr. Medvin,</p> <p>22 when you're ready.</p> <p>23 MR. MEDVIN: Okay. Dr. Walsh, you have a</p> <p>24 comment?</p> <p>25 DR. LYNCH-WALSH: Yes. So thank you, Mr. De</p>	<p style="text-align: right;">Page 87</p> <p>1 And that is one of the biggest concerns is that</p> <p>2 we had a complete wast of in excess of, I think</p> <p>3 it was more like 60 million that actually got</p> <p>4 used with the Lenovos.</p> <p>5 So if I were looking for further</p> <p>6 investigation, it would be into whether those</p> <p>7 requirements were reasonable.</p> <p>8 I believe that Mr. Dunn, the new chief</p> <p>9 information officer has addressed some of those,</p> <p>10 but we still have to identify so that we</p> <p>11 understand why there is a grand jury indictment</p> <p>12 related to the person that was in charge of</p> <p>13 technology back then so controls are put in place</p> <p>14 so this doesn't happen again. So that's one</p> <p>15 related to Objective 4.</p> <p>16 When you say research of EDCO Education,</p> <p>17 that's not a yes or no. There wasn't something</p> <p>18 specific. They're saying they didn't find any</p> <p>19 names. I can tell you that the sales manager</p> <p>20 from Lenovo ended up at EDCO.</p> <p>21 The other concern was in our motion that we</p> <p>22 passed, and I think that there was a date</p> <p>23 attached to it, and I don't have the motion in</p> <p>24 front of me, I don't know if anyone does. But if</p> <p>25 I'm not mistaken, the timeframe, I don't know</p>
<p style="text-align: right;">Page 86</p> <p>1 Meo, I support everything you just said.</p> <p>2 I'm looking at Objective 4, and if we're</p> <p>3 looking at concerns, yes, they were hired to</p> <p>4 determine if the purchases met those</p> <p>5 requirements. So it's sort of a yes or a no.</p> <p>6 Because the thing with AUP is that they're</p> <p>7 supposed to perform specific procedures on</p> <p>8 financial or non-financial subject matter on</p> <p>9 assertion and report the findings without</p> <p>10 providing an opinion or a conclusion. Findings</p> <p>11 are the factual results of the procedure</p> <p>12 performed. It's yes/no and you can verify.</p> <p>13 There's a lot of things in this report that</p> <p>14 are not yes or no, that are, in fact, opinions</p> <p>15 and conclusions that I don't necessarily disagree</p> <p>16 with but, that was not the point of this. And</p> <p>17 then there are things that are not in here that</p> <p>18 are very important especially in light of the</p> <p>19 performance of the Lenovos.</p> <p>20 The question that they were asked to answer</p> <p>21 is to determine if these purchases met those</p> <p>22 requirements. But the thing they weren't hired</p> <p>23 to answer is whether those requirements were</p> <p>24 reasonable, which I believe that you know that</p> <p>25 they weren't, as the performance has suggested.</p>	<p style="text-align: right;">Page 88</p> <p>1 that they were provided with everything that fell</p> <p>2 into that timeframe. For example, there was a</p> <p>3 rejection, it was the 2016 for the bond program,</p> <p>4 I'm not remembering the exact language of the</p> <p>5 motion, but in January of 2015 they rejected all</p> <p>6 of the proposals from R214-041E, which is the</p> <p>7 one, I believe, that had the bid protest.</p> <p>8 So it's sort of like, if they had been</p> <p>9 provided with everything that came before this,</p> <p>10 then they would have backed into the bid protest</p> <p>11 then all the shenanigans with the piggyback and</p> <p>12 everything else, which speaks to criminal</p> <p>13 activity in addition to criminal activity being</p> <p>14 done to acquire technology devices with</p> <p>15 insufficient requirements.</p> <p>16 And I believe Ms. Fertig is ready with a</p> <p>17 motion.</p> <p>18 MS. FERTIG: I'm ready to make a motion.</p> <p>19 MR. MEDVIN: Mr. Jabouin?</p> <p>20 MR. JABOUIN: Thank you. Dr. Hicks, I just</p> <p>21 wanted to back up to a statement that you said</p> <p>22 earlier. You do mention on page 24 that we noted</p> <p>23 that BCPS purchased the best quality product for</p> <p>24 the budget allocation during 2016 through 2018.</p> <p>25 But during your conversation you qualified it. I</p>

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1 wasn't aware of that qualification until now.  
2 You said something besides Lenovo and that was  
3 never part of our discussion or the report.

4 If you could elaborate on that?

5 DR. HICKS: For the timeframe Apple devices  
6 were I believe being the platform purchased in  
7 the Dade County School District, if you will, and  
8 at that time because of the robust nature of the  
9 Apple device I would have spent more money, but  
10 more money was not on the table for the decision  
11 to be had to purchase an Apple device.

12 MR. JABOUIN: All right. Thank you for that  
13 clarification.

14 MR. MEDVIN: Mr. Barnes?

15 MR. BARNES: Thank you, Mr. Chair.  
16 Oftentimes in these meetings there is a lot of  
17 discussion that goes on and once everyone else  
18 has gotten their opportunity to ask questions or  
19 make observations we tend to, let's call for a  
20 motion to transmit. I don't think it should work  
21 that way.

22 Since I've been on this audit committee I've  
23 had a difficult time and I'm still having a  
24 difficult time focusing on what we're really  
25 supposed to be doing as a committee. And if I am

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1 report.

2 So I think going forward we should be given  
3 an opportunity to say these are the things that  
4 need to be addressed.

5 And that's all I have to say about that.  
6 Thank you, Mr. Chair.

7 MR. MEDVIN: Ms. Dahl?

8 MS. DAHL: I totally agree with what Mr.  
9 Barnes is saying, because when the chief auditor  
10 makes -- does the questions, he doesn't  
11 understand a lot of times the background and the  
12 voices that are here because we have a lot of  
13 people here that know more of the intricacies of  
14 this particular audit and other audits and we are  
15 not given the opportunity to give you questions  
16 that we think should be asked.

17 And I also agree with Dr. Lynch-Walsh that  
18 this -- this audit was done the way I guess it  
19 was supposed to have been, but it didn't -- it  
20 didn't answer the questions that needed to be  
21 asked. And so I'm very concerned about  
22 transmitting this. I guess we have to, but I  
23 think it's time for us to take a vote on it, in  
24 my humble opinion.

25 MS. FERTIG: I have a motion ready that I'm

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1 correct, I believe our responsibility is to take  
2 the reports that are presented to us in writing,  
3 examine them and address our comments to the  
4 findings or recommendation. But I often find  
5 here and see that we go off in a different  
6 direction because we are trying to get answers to  
7 questions that are not a part of the assigned  
8 objectives.

9 As I look at the executive summary today, the  
10 audit company had the responsibility of  
11 addressing four items. And, unfortunately,  
12 nowhere in those four items, based on what I see,  
13 were they directed to talk about personnel and  
14 what they did. It's obvious there was something  
15 going on, but as I see it, that is not what we  
16 are charged to do. We're not charged to  
17 speculate on where someone went to work or where  
18 they didn't go. Our job is to address what is  
19 before us.

20 And as I went through it, I found them to  
21 meet the level of acceptance based on what the  
22 chief auditor charged them to do.

23 But, obviously, what was set out did not meet  
24 the threshold of what we -- or what some audit  
25 committee members may have wanted to have in the

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1 hoping will address a lot of these concerns.

2 MR. MEDVIN: Okay. Ms. Fertig?

3 MS. FERTIG: Okay. I'm going to try to --  
4 I'm going to put this out there with a clear  
5 understanding that we can change some words.

6 Based on the results of the HCT Lenovo audit  
7 and the discovery that there is no record of a  
8 bid opening meeting awarding an \$82 million low  
9 bid, we recommend transmittal of this report with  
10 a recommendation that the auditor proceed with  
11 further audits of the transactions occurring  
12 under Mr. Hunter. We can change that to the  
13 former CIO.

14 MR. HARVEY: Can I please -- what I would  
15 like to suggest as a friendly amendment is change  
16 what she said, HCT audit, to agreed upon  
17 procedures, because --

18 MS. FERTIG: Oh, yes, I'm so sorry. Yes.  
19 Yes.

20 MR. HARVEY: That's all for me.

21 MS. SHAW: I'll second it for discussion.

22 MR. MEDVIN: Okay. Ms. Fertig, are you  
23 suggesting that we transmit this with a  
24 recommendation to expand the procedures for HCT  
25 to do?

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1 MS. FERTIG: I'm suggesting -- I am  
2 suggesting in this, and I'm happy to amend this  
3 however, that we call out what I think HCT did  
4 undercover, which is there's no bid meeting, and  
5 call that out to the board members. When our  
6 previous motions that came through on the  
7 Recordex asked that -- asked for all -- to review  
8 all major purchases occurring under the prior  
9 director, we -- the board agreed to start with  
10 Lenovo. I think what HCT has done with this  
11 audit has shown that we need to move on to some  
12 of the other major purchases, that we cannot stop  
13 here.

14 And while I've sat on this -- as any of you  
15 who have worked with me on this audit committee  
16 know, I always believe that one of our primary  
17 responsibilities is to identify weaknesses that  
18 we can correct in the future. I think there are  
19 times when something occurs in the past that it  
20 has to be called out and there has to be  
21 accountability. I -- I think this is one of  
22 those times.

23 So my recommendation is we transmit it to the  
24 board, we call out in it the fact that there are  
25 problems and they need to continue on looking at

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1 doing correctly, but more so looking at the  
2 validity of the specifications or scope of work  
3 when they're provided to us.

4 Because at the end of the day I can be given  
5 a specification to buy something and my job is to  
6 buy what I'm being asked to buy, whether I agree  
7 or not agree. So my processes would be in place.  
8 But the fact that you're buying things that you  
9 may not need or -- which is where this whole,  
10 where I believe everyone else is alluding to,  
11 whether or not, you know, the products we  
12 purchase were indeed what we needed or were good  
13 or whatever.

14 So I just wanted to make the point that it's  
15 not just my procedures, but mostly the  
16 specifications that come along with the  
17 solicitation and obviously the following of the  
18 procedures from my department.

19 Thank you.

20 MS. FERTIG: And I think that's an excellent  
21 point. I'm trying to write something broad  
22 enough here that it would cover it. Because I  
23 think we've now had this discussion at many  
24 meetings on this particular issue of technology.  
25 And I feel like we need to move it ahead to what

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1 this. And whether they reach a point where  
2 they're able to recover something or not, I don't  
3 know. But I think we need to continue on.

4 So that's -- that's my position.

5 MR. JABOUIN: Ms. Coker?

6 MS. COKER: Yes, thank you for an  
7 opportunity.

8 So I just have a comment related to the  
9 motion where it states that we should request  
10 additional audits for additional -- or other IT  
11 related bids under the previous CIO.

12 I just want to make sure that we're also  
13 capturing two things here. Because this audit  
14 was not only on the fact that the purchasing  
15 agent did not follow the procedures and that  
16 there were basically no procedures or formal  
17 procedures, but I think most importantly the goal  
18 here is not only that Procurement & Warehousing  
19 Services didn't do their job, but the concern was  
20 whether or not the specifications created or  
21 brought forth by the IT department were truly  
22 what we needed.

23 So when you're discussing bringing forward  
24 more audits, I agree, but you're not only going  
25 to look at my process, which I'm confident we're

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1 we saw probably in the first meeting, which is,  
2 we need to look at more transactions. And where  
3 possible to correct something, we correct it.  
4 And where other action needs to be taken, you  
5 know, that's something that the board is going to  
6 have to decide. But my goal as I'm sitting here  
7 was writing something that would be broad enough  
8 to cover all of this. And happy to wordsmith if  
9 that has not occurred.

10 MR. MEDVIN: Mr. De Meo?

11 MR. DE MEO: Yeah, Mr. Chair, I'd like to  
12 address what Ms. Fertig said and Ms. Coker said.

13 First, I think the motion should be revised  
14 to say, not the Lenovo audit, but the agreed upon  
15 procedures performed by HCT on Bid Number,  
16 whatever it is 16 -- to be specific, 16 whatever  
17 it is.

18 And then instead of, there were no records,  
19 that there were insufficient or records -- there  
20 were records that -- there were not the required  
21 records. In other words, I think that's a little  
22 too broad. So I think we should narrow that down  
23 to say there weren't the required records  
24 according to the policy.

25 And then, lastly, as a focus to continue this



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<p>1 investigation, Ms. Coker talked about the 2 specifications. There's nothing we can do about 3 the specifications that were used five years ago. 4 But there is something we can do in the future. 5 And that is Best Practices, have an IT person 6 maybe outside, spend the money, review the bids 7 for the specifications. And I don't think we 8 need to address that in this motion.</p> <p>9 And then, lastly, the audit of the Hunter 10 transactions, I don't believe -- this is no 11 disrespect to the fine job these gentlemen, this 12 firm did, I don't believe we are in a position, 13 as good a position as FDLE is to investigate 14 potentially a criminal matter.</p> <p>15 I mean, it's in their hands. Do we want to 16 -- do we want to go over that and become 17 investigators of that and, you know, go over the 18 same ground? I don't know.</p> <p>19 Ms. Fertig, is that something you want to do? 20 MS. FERTIG: I don't want to -- I don't want 21 to do that. That's not the intent, I don't 22 believe.</p> <p>23 But when we first did Recordex and then I 24 brought up Lenovo or Ms. Shaw, we expended that 25 to other major purchases. Ms. Shaw, if I'm</p>	<p>1 went to a bid protest, they put it out to bid, it 2 got cancelled. So there's -- I have all of this 3 on file. So I'm not sure about the statute of 4 limitations as far as FDLE. It always looks 5 better for a district when the district initiates 6 an audit of something. And I don't think this 7 should be agreed upon procedures again, we need 8 to discuss ratcheting that up.</p> <p>9 But to Mr. Barnes' point, we -- the audit 10 committee should have a say so in the level of 11 engagement, whether it's an audit or an 12 attestation engagement, what questions, what is 13 to be looked at. Because we're the ones that 14 know what's the history of this. And I certainly 15 know more than I ever wanted to know about this.</p> <p>16 So there are other Lenovo purchases. The 17 specs being reasonable is an area to look at. I 18 am also, from having looked at invoicing, not 19 confident at all that what was in the bid was 20 actually purchased across the board. That's 21 another area I think needs to be looked at. And 22 there were procedures in place. I'm staring at 23 the invitation to bid for 16-059. Due date, 24 December 3rd, 2015. Bid due at 2:00 p.m. eastern 25 standard time. Bid must be submitted to</p>
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<p>1 misstating that say so, but we went to the board 2 and they picked the major one, Lenovo. There are 3 some other major ones that I think we want to 4 know what happened.</p> <p>5 So I'm not suggesting that in terms of a 6 criminal, I just think the board needs to know 7 where their problems are. And I think HCT has 8 done a good job so far of pointing us in several 9 directions that things could be done differently.</p> <p>10 I don't know that we can belabor this one 11 thing anymore but I think there is concern with 12 other elements of technology. And a huge amount 13 of our budget is spent on it. And it's -- 14 particularly right now it's critical to the 15 education of our children.</p> <p>16 So I -- I just think that we just say to the 17 board, hey, you did this audit, you found out 18 more, move ahead with a couple of the other major 19 audits -- other major purchases.</p> <p>20 MR. MEDVIN: Dr. Walsh? 21 DR. LYNCH-WALSH: So just want to clarify 22 16-059E is not the only Lenovo bid. There were 23 others and it started with -- if I'm not 24 mistaken, it may have even started with a post 25 award board memo, then went to a piggyback, then</p>	<p>1 Procurement &amp; Warehousing and received on or 2 before 2:00 p.m. on the due date. And then 3 there's another place in here where it tells you 4 where to submit it.</p> <p>5 It's not that they did not have procedures 6 back in 2015. It wasn't their first rodeo. This 7 place has been around 100 years.</p> <p>8 So they have procedures, but they were being 9 circumvented at every turn. And, yes, there was 10 a gap in time in between the prior procurement 11 director, Ruby Crenshaw and Mary Coker who 12 started in, was that March or February?</p> <p>13 MS. COKER: February. 14 DR. LYNCH-WALSH: February. Crenshaw was out 15 of here, officially, I think in December, but she 16 wasn't seen or heard from sometime after 17 September of 2015 after one particular board 18 meeting. So I'm not sure that she wasn't on 19 vacation for most of the last quarter of 2015. 20 But in any event -- and she was not -- 21 procurement was not her strong suit. There were 22 a lot of issues, a lot of rebids that had to 23 happen under her. So even if she were here, that 24 would not have guaranteed procedures being 25 followed.</p>

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1 MS. FERTIG: Can I -- Nathalie, can I suggest  
2 a few words so we can maybe -- I'm worried we're  
3 going to run out of time. So I apologize for  
4 breaking in, but if I edit these words, would  
5 this be better at the end, on certain  
6 transactions occurring under the former CIO to  
7 include -- to include a review of specifications,  
8 procedures and invoicing?

9 DR. LYNCH-WALSH: Specifications and  
10 purchases.

11 MR. JABOUIN: I do want to say a few things.  
12 I will actually need that repeated.

13 A couple comments. I think the issue here is  
14 the process for the specs. It is not practical  
15 to go back and look at these bids, the original  
16 piggyback bid from 2013, because the individuals  
17 that were performing those particular procedures  
18 are not here to ask any questions.

19 DR. LYNCH-WALSH: We don't need them.

20 MR. JABOUIN: There are people in law  
21 enforcement that are looking into those type of  
22 things. So, to me, current bids and current  
23 practices is what should be done given what may  
24 or may not come out as a result of what the law  
25 enforcement individuals do and what the auditor

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1 So, Mr. Jabouin, just as a point of order, we  
2 do have a significant number of people here for  
3 the Behavioral Threat Assessment.

4 DR. WANZA: Should we let them know?

5 MR. GOHL: Should we let them know that we  
6 are being bumped? That is the committee chair's,  
7 the vice chair's --

8 MR. MEDVIN: I think we're going to have to.

9 MR. JABOUIN: Yeah, Mr. Gohl do you recommend  
10 that maybe -- some sort of statement from those  
11 individuals or --

12 MR. GOHL: Well, Dr. Wanza's gonna let them  
13 know, but we'll reconvene.

14 DR. LYNCH-WALSH: Because we still have MSL.

15 MR. JABOUIN: We have MSL. That's very  
16 important.

17 DR. WANZA: So it's going to go to the  
18 September 30th meeting? It's being rescheduled  
19 and we'll notify them of the dates.

20 MR. GOHL: Thank you, Dr. Wanza. Thank you.

21 MR. JABOUIN: We have to go to MSL. That's  
22 very important.

23 MR. MEDVIN: Okay. My little comment, if I  
24 may, is that this mess occurred years ago. And  
25 as Mr. Jabouin said, there's law enforcement

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1 general does in their audit. So I do want to  
2 mention that it probably is best to have someone  
3 or take a look at the process where the specs are  
4 determined and that can be done going forward.

5 But going back, we don't have the bandwidth,  
6 if you recall the list of different projects that  
7 the former CIO had touched. And keep in mind how  
8 long it took to do this work and how long it  
9 would take to look at some of the other ones as  
10 well. So it is one where we need to look at more  
11 current bids and current practices and make  
12 modifications to practices that are going on  
13 today.

14 DR. WANZA: Excuse me. I'm sorry, Dr.  
15 Lynch-Walsh, I don't mean to interrupt, but I'm  
16 going to have to pass superintendent designee to  
17 Mr. Gohl because I have principal interviews at  
18 1:00. And had I known I would have tried to do  
19 something differently, but I do have to pass it  
20 to Mr. Gohl. And I will be here, as I hear  
21 Behavioral Threat Assessment is going to make it  
22 to the next meeting, I will definitely be to the  
23 next meeting. But thank you and wish us well on  
24 Wednesday.

25 MR. GOHL: Best of luck, Dr. Wanza.

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1 people looking into it. Dr. Walsh, I think you  
2 have information that is probably very pertinent  
3 to what they're doing, but I think we have to go  
4 forward. I think it's more important that we get  
5 past this. If we want to forward on a letter  
6 with some of our suggestions, that's fine. And  
7 if we're going to do any more audits or  
8 procedures it should be based on what's going on  
9 now. That this mess of inappropriate  
10 methodology, shall we call it, is gone and things  
11 are going correctly now. I think that's much  
12 more important. And I think we should consider  
13 that in our vote.

14 Dr. Walsh?

15 DR. LYNCH-WALSH: Okay. I agree with what  
16 Mary said. There are times when something that  
17 happened in the past is so egregious that you do  
18 need to go back and look. And, yes, these things  
19 happened a while ago, but understand that that  
20 CIO was hired twice. It's like he came back just  
21 to figure out new ways to waste taxpayer funds.

22 And then the former superintendent's  
23 indictment for perjury is happening now, as is  
24 the Hunter -- I think Hunter might actually be in  
25 court today.

<p style="text-align: right;">Page 105</p> <p>1 So these things may have happened years ago,  2 the Recordex happened years ago, but it speaks to  3 the current environment of the district. There  4 is a grand jury report pending. There's Cognia  5 reaccreditation that's going about to descend  6 upon this place. So it is not in the past.  7 Because there was also a deliberate whitewashing  8 and attempt to downplay. We passed a motion that  9 had that motion been honored we wouldn't just be  10 looking at this one, we would've been -- the bid  11 protest, the piggybacking and all of that would  12 have come out while the former superintendent was  13 still here. But this has been delayed and the  14 scope was narrowed to this particular bid which  15 had issues in it but not the issues of the bid  16 protest. So all of that might have created a  17 different situation where the way that the former  18 superintendent left might have been different.  19 The perjury charge directly tied to the idea of  20 piggybacking because he was prepped and lied  21 about being prepped.  22 MR. JABOUIN: I'm sorry, Dr. Lynch-Walsh,  23 please stay on the agenda item. This is very  24 inappropriate.  25 DR. LYNCH-WALSH: I am on the agenda item.</p>	<p style="text-align: right;">Page 107</p> <p>1 which I don't think is fair to the board. I  2 think we've had numerous meetings and we give the  3 benefit of what we've discussed and what we  4 found.  5 And, again, I'm happy to wordsmith this in  6 any way, but I think we have to call out those  7 areas that we have found a problem with and  8 encourage them to see if there are any other bids  9 that have those same issues. It may be that in  10 one of these things they are able to recover  11 funds. And if they can do that, that's what  12 needs to be done.  13 MR. DE MEO: So perhaps we transmit this  14 report without requesting any further audit  15 procedures and have a separate motion to  16 investigate whatever it is the committee thinks  17 is important. And also we incorporate, and I  18 think that's a good idea what Ms. Shaw talked  19 about, is maybe a cover letter; is that  20 permissible? That says, here are the issues we  21 found with this that have not been investigated.  22 MS. FERTIG: The only problem with that is  23 we'd have to vote on the cover letter as an audit  24 committee. And my understanding from the chief  25 auditor was that he wanted to move this forward.</p>
<p style="text-align: right;">Page 106</p> <p>1 MS. FERTIG: Let me just say, I agree that  2 certainly this is a five-year-old bid, but the  3 expenditures I would point out to you continued  4 into 2019. So the decision to make it may have  5 been a 2016 decision, however the purchases  6 carried forward. There are other tech knowledge  7 issues that were not decided in 2016 that may  8 only be two years old because they were decided  9 in 2019. Maybe we pick one of those. But those  10 are still under the same CIO.  11 I'm just trying to put in here what we have  12 identified as -- and I may have not have picked  13 them all up which is why I'm trying to have an  14 all-inclusive motion that talks about what we  15 have noticed as the problems. We've noticed the  16 problems with procedures and the process. We've  17 noticed problems with specifications essentially,  18 invoicing and purchasing.  19 If we ask the board to look at those things  20 specifically -- we're not saying fix something  21 that happened in 2016. They could just as easily  22 pick a bid that went through in 2019. But it's  23 very hard to be prospective and go forward and  24 pick next year's bid to do an audit on. So --  25 and our other option is to simply transmit this,</p>	<p style="text-align: right;">Page 108</p> <p>1 And, quite frankly, I've noticed times when  2 things that are not included in the motion don't  3 get brought up to the board and we're relying  4 upon whoever's read our committee minutes or  5 transcript. So, hence, a motion that includes  6 everything is likely to be transmitted with  7 everything in it.  8 MS. SHAW: So can I amend the motion then to  9 include -- take out the portion, auditor  10 approved, but to say -- but to include a list of  11 items that we had issues with. So included in  12 the motion, we'll motion to transmit and the  13 audit committee has these issues and kind of list  14 those issues as part of the audit -- as part of  15 the motion since the cover letter is not going to  16 suffice?  17 But I hate to call -- you know, call the  18 question on this because we really need to vote  19 because I also have to go.  20 MR. HARVEY: As a request, a respectful  21 request, we would ask to review any cover letter  22 that is attached to our report for our reading  23 before submission to the board.  24 MS. SHAW: It wouldn't be a cover letter, it  25 would just be included in the motion that these</p>

<p style="text-align: right;">Page 109</p> <p>1 items that we're discussing and having issues 2 with are included as part of the motion. 3 MR. DE MEO: Yeah, I think we have the 4 language for a motion if we exclude the audit of 5 the Hunter transactions, transmit the report and 6 then let's have another motion about what it is. 7 MS. FERTIG: Okay. I'll exclude -- I'll take 8 those words out. I have this written out so let 9 me just see what we would remove. 10 DR. LYNCH-WALSH: No, what Mr. De Meo, I 11 think, is suggesting is to transmit -- well, that 12 gets a little tricky too. If we transmit it 13 without the motion attached to it, it may not get 14 transmitted. 15 MS. FERTIG: It won't get seen. 16 DR. LYNCH-WALSH: It won't get seen, Mr. De 17 Meo, I think is the problem. 18 I agree with both of you, but to Mary's 19 point, if we don't attach the motion with our 20 concerns to this report it will not get seen 21 without all of us calling up all of our board 22 members so that they call it out. That's just 23 the way it's been happening. 24 MR. JABOUIN: Just to let you know, the 25 process is that all motions by all committees and</p>	<p style="text-align: right;">Page 111</p> <p>1 and that the audit committee recommends that we 2 investigate more recent transactions by the CIO 3 and the -- we want to include the -- 4 DR. LYNCH-WALSH: Specifications and 5 purchases. 6 MR. DE MEO: -- specifications -- 7 MS. FERTIG: Specifications, procedures, 8 invoicing and purchasing. 9 MR. DE MEO: Okay. 10 MS. FERTIG: Those are the four things that 11 were mentioned. But, I mean, I don't see how 12 that's different, because all we're saying is 13 proceed with further audits and the chief auditor 14 has the ability to pick a 2019 issue. 15 MS. SHAW: It's more outlined this way. 16 MS. FERTIG: Okay. 17 MR. JABOUIN: I actually will need the 18 complete wording. 19 DR. LYNCH-WALSH: Well, Mary would have to 20 reread it. But I just want to point something 21 out. As we keep trying to say that these things 22 are in the past, this was a SMART Bond purchase, 23 which is a 30-year bond. So unless a lot of tap 24 dancing happened where they've retired or, you 25 know, paid back the first part of the bond, which</p>
<p style="text-align: right;">Page 110</p> <p>1 all that, those are -- staff has to respond to 2 them, but they don't have to act on them. So 3 there will be a response to the motion. 4 DR. LYNCH-WALSH: Our concern isn't the 5 motion, our concern is the motion going before 6 the board. 7 MR. JABOUIN: It would go to the -- the board 8 is copied, the cabinet is copied and so forth on 9 all motions. 10 DR. LYNCH-WALSH: No, no, no, no, no. 11 MS. FERTIG: But if we just say motion to 12 transmit they're not going to know these 13 concerns. So you want me to take out -- 14 MR. JABOUIN: They will know. 15 DR. LYNCH-WALSH: No, they won't. 16 MS. FERTIG: -- proceed with future audits on 17 the CIO and put in audits of future purchases 18 include -- I mean, I don't know. I think they 19 need to look at a recent audit and include 20 specifications, procedures, invoicing and 21 purchasing. 22 MR. DE MEO: Yeah, I think we could do that. 23 I think we can say the language that we had on 24 the Bid 16-095, whatever it is, didn't have the 25 required documentation supporting the transaction</p>	<p style="text-align: right;">Page 112</p> <p>1 the former chief financial officer was doing -- 2 because they recognized that normally, no, you 3 would not use a 30-year bond to purchase items 4 that don't last three years. That's just not how 5 buying assets works. But it was done. There is 6 multiple documentation, people on tape, things in 7 writing, that the bond dollars were used for 8 technology. T is for technology in SMART. And 9 those bond dollars were used for the purchase of 10 these devices. And taxpayers will be paying, and 11 some of it hasn't hit our taxes yet, will be 12 paying for the next 30 years for these purchases. 13 So it is relevant, if this district ever 14 wants to regain taxpayer trust, to acknowledge 15 what happened and then show what's being done to 16 prevent it from happening again, instead of 17 whitewashing, which is what's been happening. 18 And, again, because of the timeframe, I'm not 19 sure that FDLE can look at this anymore, well, 20 maybe not from a criminal standpoint, but it's 21 not too late for the district to look at it. 22 So, Mary's, I don't want it just to say that 23 we're looking at 2019. 24 MS. FERTIG: Okay. I'm going to give this 25 one last try here.</p>

<p style="text-align: right;">Page 113</p> <p>1 DR. LYNCH-WALSH: Because we're going to lose 2 our group quorum? Okay. 3 MS. FERTIG: Sorry, Nathalie, but -- 4 DR. LYNCH-WALSH: That's all right. 5 MS. FERTIG: Okay. Based on the results -- I 6 really want to keep the first part of this in 7 here, I hope you all like it. Based on the 8 results of the HCT Lenovo agreed upon procedures 9 and the blah-blah-blah number -- 10 MR. JABOUIN: Slower, please. 11 MS. FERTIG: -- and the discovery that there 12 is no record of a bid opening meeting to award an 13 18 -- \$82 million low bid, we recommended that 14 the auditors proceed -- 15 MR. JABOUIN: Slower, please. 16 MS. FERTIG: -- with further audits of a more 17 recent -- on more recent transactions analyzing 18 in particular specifications, procedures, 19 invoices and -- 20 MR. JABOUIN: Slower, please. 21 MS. FERTIG: -- purchasing. 22 MS. DAHL: And I don't think you should be 23 typing this. 24 MR. JABOUIN: I have to. 25 MS. DAHL: You don't have to.</p>	<p style="text-align: right;">Page 115</p> <p>1 MR. JABOUIN: No, we do need you to send the 2 first part, please. 3 MS. SHAW: The only thing I would change is 4 that just in case there are too many activities 5 that the auditor, HCT, are not the only one. I 6 would rather it says the internal audits -- the 7 chief auditor will proceed with hiring auditors 8 or whoever to do this. Because they may not be 9 able to do all of the activities. So I don't 10 want to lock into HCT just doing it. 11 DR. LYNCH-WALSH: Yeah, and I don't want to 12 lock in more recent, necessarily just more recent 13 transactions, because we're going to miss all the 14 good ones. Since Ms. Coker has been here I'm 15 sure we're not going to find what we used to 16 find. 17 MR. DE MEO: I think we're never going to 18 settle this. I think we should just say, the 19 audit committee will investigate. Don't mention 20 HCT or anybody else. 21 DR. LYNCH-WALSH: Right. 22 MR. DE MEO: I don't think we should say 23 which transactions. We should say, former CIO. 24 We should say, not all of the required records. 25 Because if we as a committee say there were no</p>
<p style="text-align: right;">Page 114</p> <p>1 MR. MEDVIN: Can you send an email, Ms. 2 Fertig, to -- 3 MS. FERTIG: Can I send an email? 4 MR. MEDVIN: -- the chief auditor so he can 5 have the language? 6 MR. JABOUIN: I do need to get the language, 7 please. 8 DR. LYNCH-WALSH: Don't you have people that 9 type for you? 10 MR. JABOUIN: So, Dr. Lynch-Walsh, the 11 conversations go all over. We do need to have 12 this, please. 13 MR. GOHL: Chief Auditor, I did hear the 14 committee member offered to send the text as she 15 could wordsmith it and email it to you. 16 MR. JABOUIN: Yes, I will accept that. 17 And, Ms. Fertig, I don't know if you got the 18 last part where it said, audit committee 19 recommends we audit more recent transactions by 20 the former CIO that includes the specifications 21 and purchases and invoices. 22 MS. FERTIG: Yes. 23 MR. JABOUIN: We are running out of time. 24 MS. FERTIG: I don't -- are you good or you 25 need me to --</p>	<p style="text-align: right;">Page 116</p> <p>1 records and there were records regarding that bid 2 we look foolish. 3 DR. LYNCH-WALSH: Right. 4 MR. DE MEO: So I think we pretty much have 5 it. 6 Did you get the email? 7 MS. FERTIG: You're doing, required records, 8 Mr. De Meo? 9 MR. DE MEO: Sorry? 10 MS. FERTIG: You're saying, required records; 11 right? 12 MR. DE MEO: Yes. 13 MR. JABOUIN: Ms. Fertig, are you going to 14 email this to me? 15 MS. FERTIG: Yeah, I am. I'm sorry, I'm 16 typing as we're talking and everybody's talking 17 and I'm adding it in. 18 DR. LYNCH-WALSH: Right. I agree with Mr. De 19 Meo. Go back to what you were trying to do, 20 which is keep it broad. Former CIO, not all the 21 required records. 22 MS. SHAW: And take out the auditor. 23 DR. LYNCH-WALSH: Don't mention auditors. 24 Don't narrow the timeframe. And we get it 25 basically because we're going to be providing</p>

<p style="text-align: right;">Page 117</p> <p>1 input.</p> <p>2 MR. DE MEO: And to investigate the adequacy</p> <p>3 of the specifications used in bid 16</p> <p>4 blah-blah-blah-blah.</p> <p>5 DR. LYNCH-WALSH: And purchases -- sorry,</p> <p>6 adequacy of the specs.</p> <p>7 MR. DE MEO: Used for that specific bid so</p> <p>8 that we don't go crazy.</p> <p>9 Is there a way for you to formulate that</p> <p>10 after?</p> <p>11 MR. JABOUIN: We will try to do that. What</p> <p>12 happens is, even when you listen to the audio,</p> <p>13 the conversation goes a lot of different places.</p> <p>14 MR. DE MEO: Yeah.</p> <p>15 MR. JABOUIN: So I will try to patch it up as</p> <p>16 best I can between what Ms. Fertig sends and what</p> <p>17 I've tried to write down and the different</p> <p>18 changes on that end.</p> <p>19 MR. MEDVIN: Do we vote on it without a --</p> <p>20 MR. JABOUIN: Please do.</p> <p>21 MS. FERTIG: I think I have the first part.</p> <p>22 Do you want the next part?</p> <p>23 MR. JABOUIN: The next part. What I last</p> <p>24 wrote down was the audit committee recommends</p> <p>25 that we audit recent transactions by the former</p>	<p style="text-align: right;">Page 119</p> <p>1 DR. LYNCH-WALSH: But only -- but, Mary, the</p> <p>2 problem is, again, 16-059E was picked and the</p> <p>3 chief auditor would have known or should have</p> <p>4 known about all of the other bids.</p> <p>5 MR. JABOUIN: We do know -- we have the list</p> <p>6 and this is the first one that was selected.</p> <p>7 DR. LYNCH-WALSH: No, you selected this.</p> <p>8 MR. JABOUIN: Correct. It was the largest</p> <p>9 one and that's why it was selected.</p> <p>10 Now, are we going to move on, Dr. Walsh?</p> <p>11 Here's what Ms. Fertig sent. Based on the</p> <p>12 result of the HCT agreed upon procedures Lenovo</p> <p>13 purchase, there's a number for the bid number,</p> <p>14 the 16-059E audit, and the discovery that</p> <p>15 there -- that there --</p> <p>16 MS. FERTIG: That not -- take out there.</p> <p>17 That not all of the required --</p> <p>18 MR. JABOUIN: That not all of the</p> <p>19 requirements -- required records of bid</p> <p>20 opening -- of bid opening meeting to award --</p> <p>21 MS. FERTIG: Of the bid opening meeting. I'm</p> <p>22 fixing this.</p> <p>23 MR. JABOUIN: No problem. And the 82 million</p> <p>24 low bid technology purchase we transmit to the</p> <p>25 board, and that's where it picks up --</p>
<p style="text-align: right;">Page 118</p> <p>1 CIO that include specifications and purchases and</p> <p>2 invoicing. That's the last I wrote.</p> <p>3 MS. SHAW: Take out recent.</p> <p>4 DR. LYNCH-WALSH: Yeah, take out recent.</p> <p>5 MS. FERTIG: I'm sending -- I'm sending the</p> <p>6 first part to you.</p> <p>7 DR. LYNCH-WALSH: And investigate the</p> <p>8 adequacy of the specifications of Bid Number</p> <p>9 16-059E.</p> <p>10 MR. DE MEO: Why don't you say selected</p> <p>11 transactions involving former CIO? Because, you</p> <p>12 know --</p> <p>13 DR. LYNCH-WALSH: It's not going to be all of</p> <p>14 them; right.</p> <p>15 MR. DE MEO: Well, I don't think we should</p> <p>16 investigate all of them. I think we're --</p> <p>17 MS. FERTIG: I think -- can't the chief</p> <p>18 auditor pick the next one or two --</p> <p>19 MR. DE MEO: Yeah, selected.</p> <p>20 MS. FERTIG: -- that are significant?</p> <p>21 DR. LYNCH-WALSH: We must be involved in</p> <p>22 picking them.</p> <p>23 MR. JABOUIN: You're advisory, Dr. Walsh.</p> <p>24 MS. FERTIG: Because that's what's happened</p> <p>25 so far. He picked Recordex and he picked Lenovo.</p>	<p style="text-align: right;">Page 120</p> <p>1 MS. FERTIG: We transmit this to the board</p> <p>2 with the recommendation that.</p> <p>3 MR. JABOUIN: Okay. With the recommendation</p> <p>4 that we audit select transactions of the former</p> <p>5 CIO that includes the specifications and</p> <p>6 purchases and invoicing.</p> <p>7 MR. DE MEO: And the adequacy of the bid</p> <p>8 specifications. It should be selected, not</p> <p>9 select.</p> <p>10 MR. JABOUIN: Okay. I think I've got it. We</p> <p>11 have run out of time.</p> <p>12 MS. FERTIG: I'll fix a couple of those</p> <p>13 words.</p> <p>14 MR. JABOUIN: Okay.</p> <p>15 MS. FERTIG: I think we have with the gist.</p> <p>16 I think we can --</p> <p>17 MR. MEDVIN: Can we vote on this, please?</p> <p>18 MR. JABOUIN: Is that with the whole motion?</p> <p>19 MR. MEDVIN: Yes.</p> <p>20 MR. JABOUIN: Okay. Motion to transmit with</p> <p>21 Ms. Fertig's language coupled with what I just</p> <p>22 added.</p> <p>23 MR. MEDVIN: All in favor?</p> <p>24 COMMITTEE MEMBERS: Aye.</p> <p>25 MR. MEDVIN: Opposed?</p>

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<p>1 MR. BARNES: Yes, nay.</p> <p>2 MS. FERTIG: I'm an aye, too.</p> <p>3 MR. MEDVIN: One opposed, everyone else is</p> <p>4 yes. It carries.</p> <p>5</p> <p>6 DR. LYNCH-WALSH: When you have someone that</p> <p>7 votes against something with the school board</p> <p>8 they make them explain their vote.</p> <p>9 MR. JABOUIN: That's not a requirement.</p> <p>10 DR. LYNCH-WALSH: It is for the school board</p> <p>11 apparently. Any time they dissent they have to</p> <p>12 explain why they're voting no.</p> <p>13 MR. JABOUIN: I haven't seen that.</p> <p>14 MR. GOHL: So, Mr. Jabouin, just for a point</p> <p>15 of clarity, when the school board takes a vote on</p> <p>16 the hiring of a person, if the issue is not</p> <p>17 related to the compliance on the processes by</p> <p>18 which the person, then they are required to</p> <p>19 provide a justification. But for a general issue</p> <p>20 it is not.</p> <p>21 Dr. Lynch-Walsh, is that a fair</p> <p>22 representation of the instance in which board</p> <p>23 member justification needs to be applied?</p> <p>24 DR. LYNCH-WALSH: I'm trying to remember the</p> <p>25 item that former general counsel held Lori</p>	<p>1 Mr. Barnes, that because you don't, you don't</p> <p>2 express that during the discussion --</p> <p>3 MR. BARNES: I did express it.</p> <p>4 MR. JABOUIN: -- we never no why you're</p> <p>5 voting no.</p> <p>6 MR. BARNES: I did express it.</p> <p>7 MR. MEDVIN: Can we move on, please?</p> <p>8 MR. BARNES: I expressed it. Maybe I didn't</p> <p>9 do it the same way.</p> <p>10 DR. LYNCH-WALSH: No, not on the motion.</p> <p>11 MS. FERTIG: I'm going to have to leave soon.</p> <p>12 Are we -- are we going through another -- I'm</p> <p>13 sorry. I just have a 1:00.</p> <p>14 MR. JABOUIN: We need to get MSL done. I</p> <p>15 don't believe a motion is needed for that, but we</p> <p>16 do need to have them to cover their audit plan.</p> <p>17 MR. MEDVIN: Gentlemen, thank you very much.</p> <p>18 MS. DAHL: Thank you. It was nice to see you</p> <p>19 again. Thank you, Mary.</p> <p>20 MR. MEDVIN: Let's get MSL in here.</p> <p>21 MR. JABOUIN: We have like two minutes to get</p> <p>22 this done.</p> <p>23 MR. MEDVIN: Okay.</p> <p>24 MR. JABOUIN: Just so the committee knows, we</p> <p>25 do need to get out of here by 1:30 at the latest</p>
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<p>1 Alhadeff's feet to the fire on and I don't think</p> <p>2 they were hiring anyone.</p> <p>3 MR. GOHL: It was an HR issue. The HR issues</p> <p>4 do have a different threshold, but I'll cite as</p> <p>5 an example this week's vote on facial coverings,</p> <p>6 justification is not required for a no vote.</p> <p>7 DR. LYNCH-WALSH: Well, they also got away</p> <p>8 from it after that happened.</p> <p>9 MR. BARNES: I could have explained in the</p> <p>10 time with all this talking that you're doing.</p> <p>11 MR. GOHL: HR no votes do have a different</p> <p>12 threshold.</p> <p>13 MR. BARNES: I could have explained why I</p> <p>14 said no, by the time -- I voted no because, I'm</p> <p>15 not opposed to Mrs. Fertig's motion, I'm just</p> <p>16 opposed to attaching it to the report because I</p> <p>17 believe the report covers what they were charged</p> <p>18 to do. And I think we should let the board know</p> <p>19 our concerns but not attaching it to this report.</p> <p>20 MR. GOHL: Thank you, Mr. Barnes. And the</p> <p>21 committee is certainly free to include your</p> <p>22 explanation. I'm just worried about precedent</p> <p>23 setting for all board member committees.</p> <p>24 DR. LYNCH-WALSH: We're not trying to change</p> <p>25 it, but, see what -- this is the second time now,</p>	<p>1 and MSL is out here, we're going to bring them</p> <p>2 in.</p> <p>3 MS. DAHL: What? I thought we weren't going</p> <p>4 to do MSL today.</p> <p>5 MR. JABOUIN: We have to.</p> <p>6 MR. MEDVIN: We have no choice.</p> <p>7 MR. JABOUIN: We're not going to do RSM</p> <p>8 today.</p> <p>9 MS. DAHL: All right.</p> <p>10 MR. JABOUIN: Do we have Dan O'Keefe on the</p> <p>11 line?</p> <p>12 MR. O'KEEFE: Yes, I'm here. I've been</p> <p>13 listening throughout your entire meeting and I'm</p> <p>14 sorry I can't be here in person but I have got</p> <p>15 one more day of quarantine I have to do before I</p> <p>16 can get back out in the real world.</p> <p>17 MR. JABOUIN: So the next agenda item is the</p> <p>18 required communication and the audit plan by MSL.</p> <p>19 There is some documents in your package, that if</p> <p>20 you could refer to it as we ask either Mr.</p> <p>21 Castaneda and Mr. O'Keefe, if you could kindly</p> <p>22 just introduce yourself before you start speaking</p> <p>23 and then go to the documents, please.</p> <p>24 MR. O'KEEFE: Yes, this is Dan O'Keefe I'm</p> <p>25 the engagement shareholder on the audit and I'm</p>

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<p>1 going to let Eddy do the presentation just from a 2 practicality standpoint since he's live there. 3 But I can answer any questions along the way or 4 either one of us can.</p> <p>5 MR. CASTANEDA: Great. My name is Eddy 6 Castaneda. I'm the audit manager on the school 7 board's annual audit.</p> <p>8 This document that was presented to you is 9 our required planning communications. Our 10 professional standards require us to communicate 11 to you and to the governing body certain 12 requirements, certain communications, such as 13 overall upcoming new accounting standards that 14 may impact the district as well as our general 15 audit plan.</p> <p>16 Those areas we typically generally look at in 17 terms of our -- the internal controls over 18 financial reporting and accounting. We look at 19 some IT controls as they relate to the accounting 20 software and the financial reporting. Other 21 areas such as cash investments, debt, are 22 significant areas as part of our annual audit 23 procedures.</p> <p>24 Part of this package as well, we're happy to 25 report and include our 2020 peer review. We</p>	<p>1 given to us so we can complete that work. Our 2 intentions in the past few years have been to 3 come out in October for that month through 4 mid-November, issue our reports by mid-November, 5 by that -- by that audit committee council 6 meeting in November with plans for that to be 7 given to the board in their December meeting.</p> <p>8 Now one other thing, this is an auditor 9 general year as well. Every three years the 10 district gets independently audited by the 11 Florida Auditor General, which this is that year. 12 So they'll be -- but typically they don't issue 13 their audits until the following year, early 20 14 -- this would be early 2022.</p> <p>15 Other than that I'll -- if the committee 16 members have any questions or comments or 17 concerns?</p> <p>18 MR. DE MEO: Mr. Chair, just a couple 19 questions.</p> <p>20 MR. MEDVIN: Sure.</p> <p>21 MR. DE MEO: In your initial assessment of 22 risks did you find any significant risks? Did 23 you identify anything as a significant risk?</p> <p>24 Not significant items, significant risk, 25 elevated risk, high risk.</p>
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<p>1 received a pass -- our firm has received a pass 2 grade. There's only three grades given. It's 3 pass, pass with deficiencies or fail. And we 4 have received pass.</p> <p>5 Some -- two areas that I do want to hit on 6 that are significant to the district are two GASB 7 standards, GASB 84, which relates to fiduciary 8 activities. The past year ourselves as well as 9 the finance department have had constant, been in 10 constant communication on how to implement this 11 GASB as it will affect significant areas of 12 financial reporting in the 2021 annual financial 13 report.</p> <p>14 Another one that is going to be implemented 15 for next year which is the GASB statement on 16 leases. That's going to change how leases are 17 reported in the annual financial report and how 18 the district has to account for those leases. 19 The very top level, that operating leases are 20 gone and everything's going to be treated as a 21 capital lease going forward. That's just the 22 bird's-eye view of it.</p> <p>23 And then our timing of the audit is we're 24 currently in our interim stage which started in 25 June. We're still waiting on a few items to be</p>	<p>1 MR. CASTANEDA: Obviously internal controls 2 over financial statement preparation is a 3 significant risk of ours as well as internal 4 controls over just generally -- your general 5 accounting and reporting areas.</p> <p>6 MR. DE MEO: So you'll be performing 7 additional procedures then to satisfy yourselves 8 about those risks?</p> <p>9 MR. CASTANEDA: Correct.</p> <p>10 MR. DE MEO: In those areas?</p> <p>11 MR. CASTANEDA: Yes, sir.</p> <p>12 MR. DE MEO: And has that been a material or 13 significant weakness in the past?</p> <p>14 MR. CASTANEDA: Not that we have found; no 15 significant deficiencies or material weakness.</p> <p>16 MR. DE MEO: But this year you've flagged it 17 as a significant risk, is that because our chief 18 financial officer, there's been a change in that 19 area?</p> <p>20 MR. CASTANEDA: It's always been a 21 significant risk. That's kind of -- since we've 22 done procedures. But to your point about the 23 chief financial officer, we will do additional 24 procedures to adequately document -- you know, 25 there's always a change, a loss of knowledge when</p>



<p style="text-align: right;">Page 129</p> <p>1 a high level official leaves their position. So</p> <p>2 we just want to make sure that policies and</p> <p>3 procedures are being followed in the absence of</p> <p>4 those type of employees leaving.</p> <p>5 MR. DE MEO: I noticed that you've identified</p> <p>6 information technology systems as a significant</p> <p>7 audit area.</p> <p>8 MR. CASTANEDA: Mm-hmm.</p> <p>9 MR. DE MEO: Does that include cyber</p> <p>10 security?</p> <p>11 MR. CASTANEDA: It includes a general -- our</p> <p>12 general -- we do a general IT assessment. We are</p> <p>13 only, by our standards, have to take a look at</p> <p>14 the IT controls as it relates to the financial</p> <p>15 reporting, not general cyber security risk.</p> <p>16 Although we do take a level, when we do those IT</p> <p>17 assessments, to do a general cyber security</p> <p>18 general IT threat assessment and give any</p> <p>19 potential recommendations and comments to the IT</p> <p>20 department directly.</p> <p>21 MR. DE MEO: And what about bid procedures,</p> <p>22 how do they -- do you cover those?</p> <p>23 MR. CASTANEDA: We do a sampling of bids that</p> <p>24 were issued in the fiscal year to see what</p> <p>25 compliance -- not compliance with every --</p>	<p style="text-align: right;">Page 131</p> <p>1 procedures are any third parties that the</p> <p>2 district holds any significant investments with,</p> <p>3 any -- the SOC 1 reports of your general risks</p> <p>4 such as like health insurance and things like</p> <p>5 that that have significant balances in their</p> <p>6 financial report.</p> <p>7 MR. DE MEO: Do you seek the use of</p> <p>8 independent firms for the valuation of</p> <p>9 securities?</p> <p>10 MR. CASTANEDA: Yes, I know the district does</p> <p>11 have a third party that does those valuations and</p> <p>12 we do a general review of their controls and</p> <p>13 their SOC 1 reporting.</p> <p>14 MR. DE MEO: And that complies with, what is</p> <p>15 it 820, AU 820? I forget what it is. The</p> <p>16 methodology, you look at the methodology and the</p> <p>17 valuation?</p> <p>18 MR. CASTANEDA: The methodology; correct.</p> <p>19 That it's being done in one of the approved</p> <p>20 valuations that GASB has approved for.</p> <p>21 MR. DE MEO: Okay. Thank you.</p> <p>22 MR. MEDVIN: Dr. Walsh?</p> <p>23 DR. LYNCH-WALSH: Yes, I see capital assets</p> <p>24 accounting. I'm glad to see that there.</p> <p>25 Yesterday -- investment policies and procedures,</p>
<p style="text-align: right;">Page 130</p> <p>1 everything in the policy, just generally -- a</p> <p>2 general rule of thumb is that the evaluation was</p> <p>3 done properly, that the bid was advertised</p> <p>4 fairly, and just general compliance with the</p> <p>5 policy.</p> <p>6 MR. DE MEO: Do you rely on any third party</p> <p>7 auditor reports for the IT area?</p> <p>8 MR. CASTANEDA: Not for the IT area; no.</p> <p>9 MR. DE MEO: For any of the software or</p> <p>10 anything?</p> <p>11 MR. CASTANEDA: Nothing like -- well, we do</p> <p>12 get some SOC reports, but I don't believe that</p> <p>13 they're involved -- SOC 1 being the general</p> <p>14 controls audits, but not as they pertain to IT.</p> <p>15 I think everything for that is housed -- again,</p> <p>16 the IT software as it relates to the financial</p> <p>17 reporting modules, not any other modules</p> <p>18 throughout the district.</p> <p>19 MR. DE MEO: And you test all the SOC's and</p> <p>20 review them and make sure that --</p> <p>21 MR. CASTANEDA: The ones that are applicable</p> <p>22 to our audit. There could be other SOC reports</p> <p>23 that don't have anything to do with the financial</p> <p>24 -- the annual financial report. So the SOC</p> <p>25 reports that we typically review as part of our</p>	<p style="text-align: right;">Page 132</p> <p>1 debt. So yesterday the board had a discussion,</p> <p>2 because what's coming to a head, the bond was 800</p> <p>3 million, the roofing and HVAC estimates were</p> <p>4 purposely -- HVAC I'm less sure about, but</p> <p>5 roofing for certain were purposely understated,</p> <p>6 which is why they had to keep going back for</p> <p>7 funding increases and why COPs were issued. The</p> <p>8 COPs that were issued last year to the tune of</p> <p>9 \$250 million were not issued for specific</p> <p>10 projects, which is generally what one issues COPs</p> <p>11 for. They were issued to cover the deficit in</p> <p>12 the reserves because the 800 million was never</p> <p>13 enough to do the scope of work that was supposed</p> <p>14 to be 800 million.</p> <p>15 And yesterday one of the board members made a</p> <p>16 comment that they knew that it only covered about</p> <p>17 a third of the need. The problem is that it's</p> <p>18 not like we did a third of the projects with</p> <p>19 fidelity. Essentially the district is doing a</p> <p>20 third of the work that's needed on most of the</p> <p>21 facilities. By that I mean, yesterday was an</p> <p>22 example, Markham Elementary, they were going to</p> <p>23 just slap a roof on and put a new HVAC in when</p> <p>24 the thing should be demolished and rebuilt.</p> <p>25 That's going to cost all-in about 29 million and</p>

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1 require 29 million more in funding.

2 So now COPs and how much COPs they can issue  
3 without hitting the ceiling becomes a real  
4 conversation and we can't get a straight answer  
5 out of them as to how much more they can issue  
6 before they hit the ceiling.

7 Luckily there's a financial advisory  
8 committee meeting on the 27th of August, which I  
9 now have to attend. So I'm happy to see debt on  
10 here.

11 And then related to that, since 2014,  
12 budgetary compliance and accountability, last  
13 year the former chief financial officer was  
14 finally going to acknowledge in the budget the  
15 difference between the 2014 estimates for the  
16 projects in the SMART program and the current  
17 estimate that Atkins was providing. And the same  
18 board member actually that mentioned that 800 was  
19 not enough, and that would be Levinson, she  
20 stopped the chief financial officer from doing  
21 that.

22 I think they're finally now putting into the  
23 budget, but we have to confirm that tonight at  
24 the task force meeting, they're finally putting  
25 into the SMART reserves, although it will be in

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1 anything to vote on.

2 MR. JABOUIN: There is nothing to vote on. I  
3 did send out -- I did send out MSL's documents to  
4 the board members for their knowledge, but there  
5 is nothing to transmit with this.

6 So that concludes the agenda items.

7 MR. MEDVIN: So is there a motion to adjourn?

8 MS. SHAW: Motion to adjourn. Phyllis Shaw.

9 MR. MEDVIN: Second?

10 MS. DAHL: Second.

11 MR. MEDVIN: Second by Rebecca Dahl.

12 All in favor say aye.

13 COMMITTEE MEMBERS: Aye.

14 MR. MEDVIN: Opposed?

15 (No response.)

16 MR. MEDVIN: Thank you all. It's been a long  
17 meeting.

18 (Meeting was concluded at 1:32 p.m.)  
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1 the future, the difference between the old  
2 estimates and what it's likely to cost based on  
3 Atkins' most recent information.

4 So I'm happy to see this in here, but I hope  
5 that that will get looked at to confirm that  
6 what's in the budget is actually sufficient for  
7 the scope of work at Atkins' most recent  
8 estimates.

9 I mean, a budget is just based on what you  
10 actually know to be true at that point in time,  
11 but that hasn't been the case in the DEFP since  
12 20 -- since the prices started going up and the  
13 deficiencies were realized.

14 So that's all I wanted to point out. I was  
15 happy to see those there.

16 Oh, and how do we contact you guys?

17 MR. CASTANEDA: On the first page of this  
18 letter you have Dan O'Keefe's number, I believe.  
19 And I can give you my card when I leave here.

20 DR. LYNCH-WALSH: Okay. Perfect. Thank you.

21 MR. CASTANEDA: All of you can reach out to  
22 me directly.

23 MR. MEDVIN: Any other questions?

24 (No response.)

25 MR. MEDVIN: I don't believe there is

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# REPORTER'S CERTIFICATE

2 STATE OF FLORIDA

3 COUNTY OF BROWARD

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

10 Dated this 23rd day of August, 2021, Fort  
11 Lauderdale, Broward County, Florida.

12 

13  
14 TIMOTHY R. BASS  
15 Court Reporter



A				
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