

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

MICROSOFT TEAMS MEETING

MONDAY, NOVEMBER 1, 2021

12:15 P.M. - 1:05 P.M.

Court Reporter:

Timothy R. Bass, Stenographic Reporter

Bass Reporting Service, Inc.

633 SE 3rd Avenue, Suite 200

Fort Lauderdale, FL 33301

1 AUDIT COMMITTEE MEMBERS:

Mr. Robert Mayersohn, Chair
2 Mr. Andrew Medvin, Vice Chair
Ms. Rebecca Dahl
3 Mr. Anthony De Meo
Ms. Hagen Disch
4 Ms. Mary Fertig
Dr. Nathalie Lynch-Walsh
5 Mr. Adam Sabin

6 OFFICE OF THE CHIEF AUDITOR STAFF:

7 Mr. Joris Jabouin, Chief Auditor, Office of the Chief
Auditor
8 Ms. Ann Conway, Manager, Internal Funds Audits
Ms. Meredith Arlotta, Manager, Operational Audits
9 Ms. Jennifer Harpalani, Manager, IT Audits
Mr. Eric Seifer, Auditor III
10 Ms. Raysa Lugo, Auditor III
Mr. Bryan Erhard, System Support Specialist II
11 Ms. Michele Marquardt, Executive Secretary
Ms. Wanda Radcliff, Clerk Spec B

12
13 DISTRICT STAFF:

Mr. Daniel Gohl, Chief Academic Officer, Office of the
14 Chief Academic Officer

15 INVITED GUESTS:

16 Mr. Tim Bass, Court Reporter, United Reporting

17 GUESTS:

18 Mr. Scott Travis, Sun-Sentinel
Ms. Linda Ferrara

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1 Thereupon, the following proceedings were had:

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3 MR. MAYERSOHN: All right. So, good
4 afternoon everybody. Welcome to the Monday,
5 November 1st Audit Committee Virtual Meeting.

6 Even though we have a quorum, we don't have
7 an in-person quorum, so this is more of a
8 workshop, not a formal meeting.

9 If we can all rise for the Pledge?

10 (Whereupon, the Pledge of Allegiance was
11 recited.)

12 MR. MAYERSOHN: Mr. Jabouin, can we get a
13 roll call?

14 MR. JABOUIN: Thank you. Mr. Moses Barnes?
15 (No response.)

16 MR. JABOUIN: Ms. Rebecca Dahl?
17 (No response.)

18 MR. JABOUIN: Ms. Dahl?

19 MS. DAHL: Here.

20 MR. JABOUIN: Thank you, Ms. Dahl.

21 Mr. Anthony De Meo?

22 MR. DE MEO: Here.

23 MR. JABOUIN: Ms. Hagen Disch?

24 MS. DISCH: Here.

25 MR. JABOUIN: Ms. Mary Fertig?

1 MS. FERTIG: Here.

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

3 DR. LYNCH-WALSH: Here.

4 MR. JABOUIN: Mr. Robert Mayersohn?

5 MR. MAYERSOHN: I'm here.

6 MR. JABOUIN: Mr. Andrew Medvin?

7 (No response.)

8 MR. JABOUIN: Mr. Adam Sabin.

9 MR. SABIN: I'm here.

10 MR. JABOUIN: Ms. Phyllis Shaw?

11 (No response.)

12 MR. JABOUIN: Thank you, Mr. Mayersohn.

13 MR. MAYERSOHN: Okay. Item Number 3, since,
14 again, this is not a formal meeting, we can't
15 really vote on the approval for the Agenda, but
16 this is, again, the Special Audit Committee
17 Meeting.

18 Moving on to Item Number 4, Chief Auditor
19 Administrative Matters.

20 MR. JABOUIN: Thank you, Mr. Mayersohn.

21 I wanted to mention and thank the committee
22 members who completed the district's annual
23 training program for school board advisory
24 committees. 7 of the 10 members have completed
25 the training. And I received an email that an

1 additional member would complete the training
2 today. So I'll reach out to the other two
3 members to hopefully have a complete -- that all
4 members are complete by the November 18th
5 meeting.

6 And then regarding the acknowledgement of
7 school board advisory committee member
8 responsibilities form, I have three of those that
9 are missing and I will bring those with me to the
10 November 18th meeting so we can get those signed
11 and also have that completed.

12 Thank you, Mr. Mayersohn, this concludes my
13 presentation.

14 MR. MAYERSOHN: Do we have any public
15 comments?

16 MR. JABOUIN: No, there are no public
17 comments.

18 MR. MAYERSOHN: All right. So seeing none,
19 moving on to the Audit Committee Chair Comments,
20 I'm going to kind of morph this into Items 6 and
21 7.

22 So I just want to read something. This is
23 back from March 7th, 2013, when, for those of us
24 who were on the committee, I know Ms. Fertig was,
25 I'm not sure if Dr. Lynch-Walsh was at the time,

1 I know that Mr. De Meo has been on the committee
2 back and forth, and I'm not sure if Mr. Medvin --
3 I think Mr. Medvin was on the committee, as well,
4 but this goes back to Dr. Mack's comments. There
5 was a previous concern to the meeting before, so
6 I'm going to kind of read briefly what he said.

7 He said, Mr. Superintendent, I'd like to
8 apologize for the conduct of this committee at
9 our last meeting and assure you it will not
10 happen again on my watch. Ladies and gentlemen,
11 we do not make demands of the superintendent,
12 there is only one person who can ask him a
13 question, that's me, the Chair.

14 Secondly, I'd like to explain what the audit
15 committee is not. We are not part of the
16 management structure. The audit committee is not
17 a platform for any individual or group of
18 individuals to express their personal opinions or
19 try to be superstars or impress people with their
20 individual brightness. We are here to assist the
21 superintendent and this board and that's the
22 extent of it.

23 The only individual on the audit committee
24 who is authorized to speak to the media in the
25 capacity of an audit committee member is the

1 Chair. I want to be clearly understood.

2 The audit committee does not tell the school
3 board administration how to do anything. We
4 simply report our observation of the audit
5 findings and recommend that they take the
6 appropriate action to correct it. Then we leave
7 it up to the superintendent and his management
8 staff to determine how it's to be done, unless we
9 are specifically asked for our advice as
10 individuals or as a collective group. For anyone
11 who does not follow these procedures I will take
12 the necessary action to have them removed by
13 whoever appointed you or by the board; if
14 necessary.

15 The audit committee is highly respected in
16 this district and that's because we have
17 performed as professionals for the past 13 years.
18 Ms. Fertig's stated for the record, though,
19 although I was quoted in the newspaper, it was a
20 comment that I made in this meeting and there was
21 a reporter present, nothing that I made outside
22 the meeting.

23 So I just want to bring that forward to you,
24 is that I want to be clear, I am not Dr. Mack.
25 Dr. Mack had been a longstanding audit committee

1 member.

2 But what I think is the important part is, I
3 want to make sure that this audit committee is
4 respected by management, respected by the school
5 board and respected by those on the external
6 areas, whether it be the media or the public at
7 large.

8 So, bringing those items forward, I know that
9 there has been concerns, I know that -- and, Mr.
10 Sabin, I'd like to get your comments, because I
11 know some of the things that you were concerned
12 about was we start a meeting at 11, we're
13 supposed to end at 1, and, obviously, everybody
14 makes certain time commitments, and we end up
15 going over for whatever the reason would be. So
16 I know this was one of your concerns so I just
17 wanted to give you an opportunity to air your
18 viewpoints and concerns and comments.

19 MR. SABIN: Thank you, Mr. Chair. Everyone,
20 I know -- you know, I'm fairly aware I'm new to
21 the board, I'm still trying to learn as I go, but
22 a concern that I've had is, I'm -- you know, just
23 like many of you, I am a working professional and
24 I am committed to this cause, like I want to help
25 out, but the meetings, unfortunately, are in the

1 middle of the workday and I have a lot of
2 coworkers who have pressing concerns and I have
3 to be very -- I have to know what the time is in
4 which the meeting is starting and when it is
5 ending. Because it's very hard for me to be able
6 to coordinate my work schedule and -- like I
7 can't block off an entire day. And so that's
8 been the big concern of mine is that I feel like
9 the meetings go much longer than scheduled.

10 I have some proposed solutions to that, but I
11 don't know if that's aboveboard. I am on the
12 Fort Lauderdale Budget Advisory Board and I can
13 only say what they do and that does work for me,
14 which is, they meet in the evenings at 6 p.m.
15 every month. I know that we meet every other
16 month. And I think that what has caused an issue
17 is either we're bunching up a lot of stuff into
18 these every-other-month meetings or it's just
19 that they're in the middle of the workday and
20 that's challenging for, I think, me and I'd go
21 out on a limb here, and say some other folks
22 also.

23 So that's what I was hoping to bring to the
24 table. I totally recognize that I'm new and I
25 don't want to tell you all how to do things, but

1 it is a concern of mine.

2 MR. MAYERSOHN: Okay. Thank you.

3 Ms. Disch, you had a comment?

4 MS. DISCH: Yes. So I, as well, have -- you
5 know, I volunteer on this board and, obviously,
6 many of us have day jobs and we have to block off
7 time for these meetings. I would not be able to
8 be a member of this committee if the meetings
9 were in the evenings at all. Because I have
10 responsibilities after the workday that are more
11 pressing than my workday.

12 Saying that, I have been on this committee, I
13 think, just over two years, and probably every
14 meeting has gone over, but with justification,
15 and I've not had an issue with staying for my
16 three hours. Sometimes I can stay later, but a
17 lot of times I do have to leave. But we always
18 meet quorum. And the issues are very important.
19 And I know that we have added many meetings this
20 year. And I think if the issue -- in my opinion,
21 if the issue is that you can only stay for three
22 hours, that's all that's asked, and you don't
23 have to stay longer. And if you do have
24 comments, everything is recorded in our minutes
25 that are addressed in the next meeting's minutes.

1 MR. MAYERSOHN: Thank you.

2 Dr. Lynch-Walsh?

3 DR. LYNCH-WALSH: Yes. I think, listening to
4 both the comments from Ms. Disch and from Mr.
5 Sabin, they're both right. There are too many --
6 there have been too many items. I think we've
7 learned over and over that we can't have more
8 than one -- I'll deal with my camera in a minute
9 -- we can't have more than one large topic on the
10 agenda. This has been proved --

11 MR. MAYERSOHN: You cut out. Dr.
12 Lynch-Walsh, you cut out.

13 All right. Why don't we come back to her.
14 Let's go to Ms. Dahl.

15 MS. DAHL: Good afternoon. I agree with the
16 people that spoke, the first two that spoke.

17 One of the things that bothers me is every
18 other committee I'm on meets monthly. This
19 committee we don't do that. And so what happens
20 is -- that is my opinion. One of the reasons
21 that the things that are tasked for that day,
22 there's too many. And if we met monthly during
23 the day like we have been, and I thought the
24 meetings were supposed to be two, not three, but
25 if it's three, okay, so that we can get more

1 done. Because we haven't met in so long it's
2 hard to remember what we met on the last time.

3 So I would like to see monthly meetings.
4 Thank you.

5 MR. MAYERSOHN: Ms. Fertig?

6 MS. FERTIG: Sorry about that. I think what
7 Adam said, the suggestion of monthly meetings --

8 MR. MAYERSOHN: Ms. Fertig, can you speak up?

9 MS. FERTIG: You know I have a problem. Can
10 you hear me now?

11 MR. MAYERSOHN: Yep.

12 MS. FERTIG: Okay. I think Adam's idea of a
13 monthly meeting is one that we should seriously
14 consider and hopefully that will help with the
15 flow.

16 Over the years I've noticed that the amount
17 of time in the meetings fluctuates. There are
18 times where we have topics that require a lot of
19 conversations and follow-up and that follow-up in
20 and of itself interferes with what comes the next
21 month. And then there are other times when we'll
22 have three or four audits on an agenda and, you
23 know, we'll be able to go through those fairly
24 quickly. So I don't know that there's any
25 absolute rule of thumb on how many we should or

1 shouldn't have.

2 One of my frustrations is that I've felt like
3 a lot of our conversations recently or in the
4 last few years have been about -- not about the
5 audit but about other things. And I just think
6 it would be helpful -- and, Bob, you do a great
7 job on this, so I just think it's helpful if we
8 keep in mind that we're there to discuss the
9 audits that are before us. Other than that point
10 of time on the agenda that we are able to bring
11 up a member's concern, I think it's really
12 important to stay focused on the audit and the
13 content that's before us. And I just want to
14 throw that out because I feel like that would
15 help our meetings go faster.

16 And sometimes we get caught up in just
17 totally ministerial things that we really don't
18 need to spend an hour talking about.

19 Thank you.

20 MR. MAYERSOHN: Dr. Lynch-Walsh, did you want
21 to circle back?

22 DR. LYNCH-WALSH: Yes. Okay. So, yes,
23 monthly meetings would be a great help. I can
24 certainly see where evening meetings wouldn't
25 necessarily work. And then having monthly

1 meetings would allow for fewer items on the
2 agenda, which would solve one of the biggest
3 problems. Because once you have two huge audits
4 on there, there's no way you're getting out of
5 there in under three hours. And that's been the
6 struggle, is we have these substantive audits
7 that cannot be discussed. And then the audit
8 plan was on the same agenda with, I think, the
9 behavioral threat assessment. Those two things
10 were never going to happen in the same meeting.
11 So a monthly meeting would definitely help. It's
12 unfortunate that they're in the middle of the
13 day, but as Ms. Disch pointed out, that does work
14 for some people. But if they go monthly, then
15 you have a shorter meeting. So I think that
16 would be a solution all the way around.

17 MR. MAYERSOHN: Anybody else; comments? Mr.
18 De Meo?

19 MR. DE MEO: I think most of the comments
20 cover the matter.

21 I'd like to -- I'd like to hear what you,
22 Bob, feel about what Dr. Mack said. I served
23 under Dr. Mack, with others, and I wonder what
24 you and our chief auditor and others think of
25 what he said about our role.

1 MR. MAYERSOHN: Well, my opinion -- I mean,
2 first of all, Dr. Mack, rest in peace. There
3 were times Dr. Mack was very authoritarian. He
4 wanted to control every aspect of the meeting.
5 When he spoke, people listened. But he also
6 spoke when he wanted to speak and prohibited
7 people to speak when they wanted to speak as
8 well.

9 I want to -- I don't want to stymie
10 conversation. I don't want to prohibit somebody
11 speaking. Because, again, what they bring to the
12 table we might find of interest, we may not find
13 of interest, but I think we have to be more
14 focused on actually what our role is and not get
15 into the outside parameters of what we're trying
16 to accomplish. So that's kind of -- you know,
17 it's kind of that in-between area for me is, I
18 think Ms. Fertig brought it up, you know, let's
19 talk about what the scope of the audit is, what
20 the recommendations are and go from there, as
21 opposed to talking about other ancillary things
22 that take up a lot of time and may prohibit us
23 from moving forward with, you know, several items
24 on the agenda. So that's kind of my thought
25 process.

1 You know, one of the things that I had
2 discussed with Mr. Jabouin was possibly, and,
3 again, I don't know if it's feasible, but, you
4 know, starting the meetings earlier. You know,
5 10:00 to 1:00; is that more feasible than 11 to 1
6 or 11 to 2 or whatever timeframe we have. So
7 those are just some of the things that we're
8 throwing out there.

9 But I want to welcome Mr. Medvin. Do you
10 have any -- I know you came in a little late, but
11 we're -- you're on mute.

12 MR. MEDVIN: Sorry I'm late, but I'm here.

13 MR. MAYERSOHN: Okay. So do you have any --
14 we're kind of talking about how to help
15 streamline our meetings. There has been
16 conversation about having it -- Mr. Sabin brought
17 up about the possibility of having meetings in
18 the evening. I know Ms. Disch said that wasn't
19 feasible for her. There was conversation about
20 minimizing the items on the agenda. There was
21 also some conversation about having monthly
22 meetings as opposed to meetings every six to
23 seven weeks. So do you have any thoughts?

24 And also you weren't here when I read the Dr.
25 Mack statement, but you've obviously had

1 experience being on the board with Dr. Mack and
2 know where his heart was and where he came from
3 as far as the audit committee being respected,
4 so --

5 MR. MEDVIN: Well, first of all, as far as
6 having a longer meeting or more flexible on the
7 hours, I don't have a problem with. I think we
8 have to work with that. I think a monthly
9 meeting makes more sense only because it appears
10 that the amounts of audits and what they consist
11 of requires more time to be adequately reviewed
12 and discussed. And I think we, as a committee,
13 perhaps should try to keep our discussion a
14 little bit more within the specific scopes of the
15 audit.

16 MR. MAYERSOHN: Mr. Jabouin, did you want to
17 make any comments?

18 MR. JABOUIN: Yes, please. Thank you, Mr.
19 Mayersohn.

20 So I want to mention a few things as far as
21 the physical in-person meetings. Some of the
22 dates are driven by reports that are required to
23 be reviewed. So, for example, the Comprehensive
24 Annual Financial Report, the CAFR, needs to go to
25 the board in December, so it's important that we

1 have this November 18th meeting, and it's always
2 been on the schedule in that particular slot in
3 the calendar because of the timing it takes for
4 that and for it to go to the board.

5 December presents its challenges on being
6 able to have a meeting in the month of December.
7 January, that date is taken because that's when
8 the external firm that does the financial
9 statements presents their reports. There are no
10 meetings that are in July, so the June meeting in
11 a future situation, we would potentially if we
12 were able to make that shift have the audit plan
13 at that particular meeting. But the June meeting
14 is usually a pretty big one and then we have the
15 August meeting. But some of them are driven by
16 those requirements.

17 Another thing is the availability of the
18 board room. So there are board meetings that
19 occur on certain days and so that Thursday
20 morning timeframe is the timeframe that would
21 allow the board to be available. It also
22 provides time when key individuals are available
23 to attend the meeting. So this meeting gets a
24 very high level of cabinet participation. And so
25 sometimes these people are involved in other

1 activities. It could be board meetings, agenda
2 planning groups, and certain other types of
3 meetings that occur at particular intervals
4 during the week.

5 The meetings, themselves, need time to stage,
6 from coordinating with BECON to having the
7 individuals that are -- that work on the spacing
8 and the tables for the room as well. So,
9 operationally, it works to have longer, less
10 frequent, meetings. So a shorter more frequent
11 meeting does not work out in a way that -- now,
12 keep in mind that me and my staff, we're always
13 working.

14 It just comes down to what we're working on.
15 So sometimes reports have to be available to come
16 up to the committee. So oftentimes it is the
17 week prior to when the packages are delivered to
18 the audit committee members is when I'm reviewing
19 reports and making decisions on whether more work
20 is needed on this project or we need to get some
21 additional information.

22 So looking at the November meeting, I know
23 some of the things that are going to be on there,
24 but there are some that I can't tell you what's
25 going to be on the next scheduled meeting because

1 the time that I look at the projects are usually
2 the week before that you get the packages.

3 So it may come down to how we can best
4 function during the meetings that we have, but
5 there are some constraints out there on certain
6 months. We -- sometimes the audit reports and
7 some of them may take longer to review, we need
8 to review them at certain times.

9 So at the November meeting we have -- we have
10 the CAFR, we have the plan to review. There's
11 also are the RSM reports on the SMART Bond, which
12 haven't been looked at in a while.

13 So there's a lot of things that happen that
14 yield to something making it on the meeting
15 agenda. But it's something that we, obviously,
16 can explore, but there are some challenges to all
17 of them.

18 MR. MAYERSOHN: Okay. Ms. Disch, did you
19 have an additional comment or your hand is just
20 from before?

21 MS. DISCH: No, I had an additional comment.
22 If we were to move to the monthly meetings, which
23 I am all in favor of, would there be an option to
24 have some of them virtual?

25 MR. JABOUIN: So the option for virtual, Ms.

1 Disch, will continue to exist, except it becomes
2 an informational meeting or a workshop meeting.
3 So reports that require transmission to the board
4 would not be able to be approved. Those need to
5 be done at an in-person meeting with in-person
6 quorum.

7 MS. DISCH: But if you had an in-person
8 quorum would there be an option for those who
9 cannot join in person to join remotely?

10 MR. JABOUIN: So we do have lines that are
11 available that some members have chosen to call
12 in. Currently there are four lines that are
13 available, just through the way that the sound
14 feeds through BECON. So we've had challenges
15 with having Teams and have that feed go through
16 BECON. We had the selection committee meeting
17 last week where we were trying to get legal on
18 through Teams and there was some issues with the
19 sound, but that can be made a little bit better.
20 I can explore that a little bit better. But at
21 this time, Ms. Disch, once we achieve in-person
22 physical quorum, then the members can dial in and
23 participate via phone up to, at this time, a
24 limit of four.

25 MS. DISCH: Okay. I know that we went

1 through this, these rules, like ad nauseam over
2 COVID and it seemed like everything was just
3 fine. And then all of a sudden everyone for
4 whatever reason had to go back to this old
5 antiquated way of sitting in a board room. And I
6 just think that we clearly have the technology to
7 be able to do this remotely that I just still
8 have a problem with the rule saying you have to
9 sit there and ask your questions in person. So I
10 just wanted to mention that.

11 MR. MAYERSOHN: Ms. Disch, no, no, I agree
12 with you wholeheartedly. Unfortunately, because
13 we operate under Sunshine Law, we are stuck with
14 -- and the district went out and asked for an
15 advisory opinion from the attorney general and
16 they advised like everybody else did, although, I
17 must say I belong to Broward County Commission
18 meetings and we have meetings, advisory meetings,
19 that are done virtually, so --

20 MS. DISCH: So it feels like many committees
21 are able to go virtual with the exception of this
22 one. I'm sure there are a couple others, but I
23 am going to continue to fight the good fight.

24 MR. MAYERSOHN: Like I said, I think
25 everybody here agrees with you. I don't think --

1 I don't think anybody would disagree. So we can
2 continue to fight.

3 MS. DISCH: Okay. Thank you.

4 MR. MAYERSOHN: Ms. Dahl, then Ms. Fertig,
5 then Mr. Sabin, then Dr. Lynch-Walsh, if I
6 remembered that order correctly.

7 MS. DAHL: Thank you, Mr. Mayersohn. I
8 appreciate you recognizing me.

9 I have a -- don't know what you would call my
10 comment right now. Mr. Jabouin, I heard all the
11 reasons in the world why you can't do what we're
12 asking, which is monthly meetings. I did not
13 hear any -- any way that you are trying to agree
14 with us. That bothers me. I know you're the
15 auditor, but, again, every other committee I sit
16 on we meet monthly.

17 And, Ms. Disch, I'm sorry, it's the State of
18 Florida that tells us we can't meet virtually
19 anymore.

20 So, Mr. Jabouin, I would think that you would
21 like to go back and perhaps look at the monthly
22 meetings. I just noticed we had one for
23 September 30th. We don't have another one until
24 November 18th. So September 30th is the end of
25 the month. It's too hard to do this and too much

1 on the agendas.

2 So I would appreciate it if you would go back
3 and look at what you said again and be willing to
4 see if you're willing to compromise with the
5 number of people who have asked for monthly
6 meetings so we don't feel like we're rushed in
7 this or -- because I have a standing 1:00, a
8 standing 1:00 thing that I go to every -- every
9 week, every week when we, you know, have these,
10 and I've missed my meeting quite a few times
11 because the agendas are too long. So then I
12 would hope that you would have a more
13 conciliatory reaction to this and go back and
14 look again. Thank you.

15 MR. MAYERSOHN: Ms. Fertig?

16 MS. FERTIG: Thank you. Yes, I was going to
17 suggest, for as long as I can remember, the audit
18 committee has met basically every six weeks and
19 then we don't meet in the summer. This year --
20 the last two years, actually, we've had a number
21 of special meetings to follow up on things, which
22 would equate in my mind to once a month. So I
23 think that it's worth a trial period of doing it
24 once a month. Between the number of things that
25 there are follow-ups on and the -- and the number

1 of reports we have, I think it will work out.

2 I know the scheduling with the board room can
3 be an issue, but I was going to suggest that then
4 there are other rooms, and we have -- over the
5 years we have met in other rooms when there's a
6 conflict. So I don't think the venue should stop
7 us from trying this idea and seeing if it would
8 work.

9 And when you think about it, almost every
10 other board I sit on is on a monthly, certain
11 time of the month, you know, certain day of the
12 month type thing, like the third Wednesday or --
13 we always meet on a Thursday but there is no
14 certainty as to when that Thursday will be. So
15 just for scheduling I think it would be better.

16 I do want to talk about Dr. Mack's letter
17 when you think that's appropriate, so let me
18 know. But right now I'm just going to suggest
19 that we actually try once a month for the next
20 six months and then evaluate in June when we set
21 the calendar for next year.

22 MR. MAYERSOHN: Okay. Mr. Sabin?

23 MR. JABOUIN: Thank you, Mr. Chair.

24 Regarding Mr. Jabouin's comments, I truly
25 appreciate, especially being a tax accountant,

1 deadlines and how certain things happen at
2 certain points in the year. So, again, throwing
3 this out here, just kind of spitballing, that
4 maybe -- I'm in support of monthly meetings, but
5 if that doesn't make sense from a scheduling and
6 from a deadline standpoint, then maybe certain
7 times in a year we meet more frequently than
8 others. Like, for example, if we know if there
9 are two big projects that are coming down the
10 pipeline, then we have two meetings in the same
11 month. I know for the budget subcommittee I'm on
12 that's what we do during budget season, we meet
13 every week. So, you know, just to be flexible,
14 if it make sense, but I do think we should meet
15 more because, not only from a scheduling
16 standpoint with having these marathon meetings,
17 but, frankly, I think that it's hard to stay
18 focused and do our duty if we're overwhelmed with
19 so much volume. So by the end of the meeting we
20 might not give the attention that the last item
21 on the agenda deserves because we're tired from
22 going over the first several.

23 So, that's all. I just wanted to share that.

24 MR. JABOUIN: That is a good point. There
25 are several meetings that have deadlines that we

1 need to meet, but I think for what you're saying,
2 Mr. Sabin, additional meetings would be the way
3 to go, but they may not fall monthly for reasons
4 that are not within our control.

5 So just -- so I have noted that.

6 MR. MAYERSOHN: Lynch-Walsh?

7 DR. LYNCH-WALSH: I think that Mr. Sabin's
8 suggestion is excellent. We saw this also, too,
9 where we tried to have a special meeting to
10 finish up the HCT Lenovo audit and that didn't
11 happen, so then it ended up going from one to the
12 next and you lose focus, not just when you have
13 two on a meeting, but when something takes two
14 meetings and they're not sort of back to back,
15 they're, you know, six weeks apart. That's
16 happened on a number of times. I don't think
17 everyone is suggesting it must be -- there's not
18 black-and-white thinking here, people are trying
19 to be flexible. We recommend that -- we
20 recognize there are too many things on one
21 agenda. And so the -- and looking for solutions,
22 which are either going to be -- which are going
23 to be more meetings, whether they're monthly, or
24 to Mr. Sabin's point, plan around, if the whole
25 plan is you have an audit plan and you know when

1 the year ends, work backwards from that. You
2 know when deadlines are. It's scheduling. So
3 schedule out the whole year and then you'll find
4 where in there you need to have the extra
5 meetings, unless there's an ad hoc audit that
6 just can't wait.

7 So it looks like, you know, if we were just
8 looking at monthly meetings, there's no meeting
9 in February, obviously, there's no meeting in
10 May, and December is upon us.

11 But I also wanted for the newer members to
12 read a couple of things straight out of school
13 board policy. Because sometimes we forget that
14 we are governed by state statute, then board
15 policy.

16 So the first policy that I wanted to quote
17 from is 1000.21, which is the Office of the Chief
18 Auditor. The first paragraph, last sentence,
19 speaks to the Office of the Chief Auditor who
20 shall report administratively to the
21 superintendent and shall be accountable through
22 the School Board of Broward County and the audit
23 committee. I don't know what accountable means
24 to everybody, but I know what it means to me.
25 The first sentence, second paragraph says, the

1 audit committee shall act as the oversight
2 committee for the OCA, which is with the Office
3 of the Chief Auditor. Again, I don't know what
4 oversight means to everyone, but I know what it
5 means to me. Just like we have a bond oversight
6 committee that is supposed to provide oversight
7 to the bond program.

8 I'm less concerned about the audit committee
9 being respected. I would settle, at minimum, for
10 them being supported by the board and for people
11 to follow policy related to the audit committee.
12 If we could get over that hurdle, then we would
13 be getting somewhere. But it is an oversight
14 committee and the Office of the Chief Auditor is
15 accountable to this committee. And if that's not
16 happening, if we can't get past that, that's a
17 whole other problem. And also we have school
18 board policy 1005 which speaks to the school
19 board responsibilities and authority. And,
20 generally speaking, whatever rules apply to the
21 school board we stand in the shoes of the school
22 board member. So Number 3 on policy 1005, the
23 school board is a corporate entity and shall take
24 action only when the board meets in accordance
25 with Florida statutes. School board members are

1 free to express their opinion, however, they
2 cannot make a representation on behalf of the
3 school board unless official action has been
4 taken. So that's another one, based on
5 conversation I heard at your last meeting, I'm
6 not quite sure what some of the purpose of this
7 meeting is, but just as a reminder, if school
8 board members are free to express their opinion
9 as long as they don't claim to be representing
10 the school board, then the same rules would apply
11 here.

12 So I just wanted to share that with everyone.

13 Thanks.

14 MR. MAYERSOHN: Ms. Dahl, do you have another
15 question or comment?

16 MS. DAHL: No, I'm sorry, I forgot to put
17 down the hand.

18 MR. MAYERSOHN: Okay. Who else is here?

19 Ms. Fertig?

20 MS. FERTIG: Yeah. I'm sorry, I'm going to
21 just suggest so we can maybe get one thing done
22 and move on, I would like to discuss Dr. Mack's
23 letter and have some thoughts about what -- I had
24 some thoughts in 2013. I actually can still
25 remember thoughts. So if we can just move that

1 to the side and settle the meeting dates? I have
2 gone back and looked at the number of times we've
3 met in the past year, I just pulled that up on
4 the audit committee website. I'm just going to
5 propose, I know we can't do a motion, but I'm
6 just going to say on November 18th, when I will
7 be there in person, I'm going to be moving that
8 we meet monthly through the remainder of the year
9 and we adjust our calendar accordingly. Because
10 in the month of September, for example, we met
11 twice. The month of November we're meeting
12 twice. I mean, you know, at some point you just
13 acknowledge that that's the reality of where we
14 have evolved to and you do it in maybe a little
15 more organized manner than just saying we'll just
16 have a follow-up meeting and just say we're going
17 to meet once a month. So I just want to tell you
18 that's my intention.

19 MR. MAYERSOHN: Right. Well, one of the
20 things that I would ask Mr. Jabouin if he could
21 speak to Mr. Vignola, we're meeting here on Zoom,
22 we don't make motions, we don't make approvals,
23 we don't transmit, but we certainly have had
24 opportunities to hear and I'll call it "workshop
25 items", where we've had robust discussion. That

1 may be an option if there's issues with quorum,
2 there's issues with rooms, there's issues with
3 time constraints. All a, I'll call it a Teams
4 meeting, would require is an advertisement.
5 Again, not having to vote, not having to move
6 forward. But if we have items, for example, that
7 I bring forth and audit plan, there's nothing
8 that would prohibit us from having a robust
9 discussion about an audit plan and for argument's
10 sake, the meeting on the 18th and say, we've had
11 a robust discussion, is there anything more, make
12 a motion to approve or make a motion to amend as
13 it is when we meet, physically, in person.

14 If that is acceptable practice, because I
15 know the school board does that, they have
16 workshops, they give staff direction, and it
17 comes back where they've 85 million items on an
18 agenda and then just, you know, motion to approve
19 items, whatever it is, K through L.

20 So that may be an avenue to kind of help
21 facilitate meetings. I, personally, think that
22 sometimes we maybe Zoomed out or Teamed out, but
23 I think that provides an option if a physical
24 location or the ability for people to call in if
25 they can't make it might be difficult.

1 But I think, again, trying to, as mentioned
2 before, working through a schedule so that we are
3 not rushed for time, that we vet information
4 thoroughly, and we, you know, try to keep it,
5 obviously, within the scope of where we're at, I
6 think will help move us along.

7 So those are my comments.

8 Dr. Walsh, one more, then I wanted to go back
9 to Ms. Fertig's comment about Dr. Mack.

10 DR. LYNCH-WALSH: Okay. Well, I think she's
11 trying to -- so under the idea that the Office of
12 the Chief Auditor is accountable to the School
13 Board of Broward County and the audit committee,
14 and if this were a school board workshop and the
15 majority of the board members were indicating
16 that they would like to have monthly meetings of
17 the audit committee for the rest of the school
18 year, then what would happen is that would be
19 made so. Meaning, that the school board members
20 would be -- would have consensus and the chief
21 auditor would then go about figuring out how to
22 schedule monthly meetings for the rest of the
23 school year, unless he encountered a problem,
24 which may be the case with December. But
25 February and May are far enough in the future

1 that that might not be an issue. Because,
2 otherwise, this won't move forward, the idea of
3 scheduling the monthly meetings.

4 So I haven't heard anybody be against monthly
5 meetings so far in this meeting. So then what
6 would need to happen is for Mr. Jabouin to then
7 look into whether that can happen and then we can
8 set this aside and go check and then he can
9 report back to us on November 18th or sooner.

10 MR. MAYERSOHN: Mr. Jabouin, do you have
11 clear direction on what we're discussing?

12 MR. JABOUIN: Yes. I certainly understand
13 the issue.

14 What I'd like to do is review the situation
15 and come up with some proposed meeting dates for
16 the committee for the rest of the year. There
17 may be constraints with respect to December.
18 There could be some constraints with respect to
19 different months on that end.

20 So I can review the situation and have an
21 updated discussion for the committee to consider
22 on November 18th.

23 MR. MAYERSOHN: Okay. Thank you.

24 Ms. Fertig?

25 MS. FERTIG: Yeah, what I was going to say in

1 response to Dr. Lynch-Walsh is to just revise the
2 calendar on November 18th --

3 MR. MAYERSOHN: Ms. Fertig, we can't hear
4 you.

5 MS. FERTIG: Okay. I was going to say -- can
6 you hear me now?

7 MR. MAYERSOHN: No, a little bit closer.

8 MS. FERTIG: Okay. Now? Can you hear me
9 now?

10 MR. MAYERSOHN: We can hear you.

11 MS. FERTIG: Okay. I was going to suggest
12 you bring a revised calendar for us to vote on on
13 the 18th. And that way none of us have to
14 individually make a motion, but we can move along
15 and we can put them on our calendars.

16 Is that agreeable?

17 MR. JABOUIN: Yes. In theory, Ms. Fertig, I
18 present the calendar every March for the
19 committee to consider. So I can update it.

20 I have to check with the department that does
21 the scheduling. So, for example, the board has
22 not had their organizational meeting yet and
23 there could be some issues that I'm just not
24 aware of. But I have to work with the department
25 that manages the scheduling of the room. And I

1 can treat it similar to -- I can treat it similar
2 to what we do every year when we approve the
3 dates.

4 I'll also take a look at what the situation
5 is in Miami-Dade County and their meeting
6 situation. And I'll take a look to see what
7 we've done historically as well.

8 MR. MAYERSOHN: Okay. Ms. Fertig, did you
9 want to talk with about Dr. Mack's --

10 MS. FERTIG: Yeah, I'm just going to follow
11 up with that and just say that, regardless of the
12 organizational meeting, I don't know that that
13 impacts us. But just keep in mind we can meet in
14 other rooms.

15 Can you hear me better because I just tried a
16 trick that somebody taught me the other night?
17 Can he hear me any better?

18 MR. MAYERSOHN: Yes.

19 MS. FERTIG: Okay. You know, I loved Dr.
20 Mack. He was a wonderful man, a great warrior.
21 He fought for our schools. I didn't agree with
22 him 100 percent of the time. And I really don't
23 know that we are there just to do the bidding of
24 anybody. I think that the board expects us to
25 give them our honest advice on how to make

1 business practices better.

2 So when we're looking at an audit I think
3 it's very important that we give them our honest
4 opinion of what we read and what our
5 interpretation is and what we feel could maybe be
6 done better in the future. I think we've been
7 pretty successful doing that and have seen some
8 good changes made because of that.

9 So I wouldn't want anyone to feel that we --
10 we can't speak to audits in front of us in any
11 way. I think that's important.

12 As for speaking to the press, our meetings
13 are covered by the media. Our meetings are
14 taped. And, thank you, we now have a court
15 reporter. So it's pretty easy to get quotes of
16 what any of us say. We don't really have to pick
17 up the phone and answer it.

18 I know at one time there was a question if we
19 should be releasing audit information when we
20 receive it, but I believe when we receive it it
21 becomes public record and it's posted on the
22 website. So I don't feel that's an issue.

23 But I do think that the one issue that I
24 would like to talk about today moving on from Dr.
25 Mack is just staying focused on what's in front

1 of us from the auditor and the audits that he
2 brings and try to work our way through those and
3 bring those to the board in a timely fashion with
4 our recommendations on what we feel was done well
5 or are what we feel could be done better.

6 So I just wanted to have that conversation
7 and see if other people are like-minded.

8 MR. MAYERSOHN: Anybody want to comment?

9 Dr. Walsh.

10 DR. LYNCH-WALSH: I'm not sure I -- I'm not
11 disagreeing with anything Mary just said, but one
12 of the things that does add time is when you have
13 an audit and we have issues with the scope of the
14 audit because we should have input into the scope
15 of the audit. And I think that's a conversation
16 that we had. And that was certainly an issue
17 with the Lenovo audit as well as Recordex.

18 Also, when we pass a motion and the point of
19 the motion is missed and I call as an example the
20 one that we just passed at the last meeting
21 regarding the training related to the behavioral
22 threat assessment, the response from staff makes
23 it sound like their idea of training of
24 volunteers is going to be to hand out a pamphlet,
25 when the intent of the motion was to make sure

1 that everybody who is required to report to
2 school administration any expressed threats or
3 behaviors that may represent a threat to the
4 community, school or self, that they get the same
5 training that's mentioned in Section 3D on page 3
6 of 6 of the policy, Policy 2130. That policy
7 dictates that the BTA team at each school must
8 provide annual training and guidance to students,
9 staff and parents on recognizing behaviors of
10 concern, share roles and responsibility in
11 reporting the behavior and the various options
12 for submitting a report including anonymous
13 reporting.

14 And then F, Section 3F says all SBBC
15 employees, volunteers and contractors are
16 required to report to school administration any
17 expressed threat or behaviors, again, that's --
18 and threats that are not easily recognized as
19 harmless should be reported to the school
20 administrator or other team member.

21 So then we have this response that starts out
22 with, under training to volunteers, vendors,
23 front office staff and cafeteria workers, and
24 keep in mind how much time certain groups of
25 volunteers spend in schools where they are around

1 kids and would be in a situation where they might
2 be recognizing behaviors.

3 Response from academics, recognizing that
4 these individuals are not mandatory BTA team
5 members, nobody said they were, such
6 informational training would primarily occur
7 through recordings or self-paced courses,
8 example, warning signs Canvas course, or through
9 documents and pamphlets. District staff intends
10 to train different groups as follows, volunteers,
11 we plan to provide information that informs the
12 volunteer of behavioral threats and how
13 behavioral threats arrive as well as the warning
14 signs and methods to detect such threats.
15 Implementation would occur on April 1, 2022. I
16 guess that's not a priority.

17 But then for non-instructional district staff
18 they're giving them the Canvas course for
19 non-instruction.

20 And for vendors they're also going to develop
21 specific training for vendors utilizing the
22 Canvas site. Why are volunteers always at the
23 end of the totem pole but are still held to the
24 same standard?

25 So it showed a lack of understanding on the

1 motion on someone's part, I don't know whose, but
2 this will then become a conversation when we
3 already passed the motion and seemed pretty clear
4 to everybody why we were passing the motion. But
5 then something got lost in translation in this
6 staff response. So that does add time to a
7 meeting, as an example.

8 But I agree with Mary, it's just that there
9 happen to be a lot of times when it's not
10 possible to just stick to the audit because of
11 the scope of the audit and also if we have a
12 subsequent motion that is completely not
13 addressing the point of the motion.

14 MR. MAYERSOHN: So, Dr. Walsh, I certainly
15 appreciate the conversation regarding the motion,
16 but, again, as you pointed out, that's not part
17 of our discussion today, but it's an important
18 part of a discussion.

19 DR. LYNCH-WALSH: I provided it as an example
20 of things that take us off track.

21 MR. MAYERSOHN: Again, it will end up getting
22 into discussion later on at a future meeting.

23 DR. LYNCH-WALSH: Yes.

24 MR. MAYERSOHN: So we have to figure out a
25 way to kind of, and I'll use my ESE background,

1 to put kind of things somewhere in a parking lot
2 and address those issues that continue to
3 perseverate so that we can come up with
4 recommendations for those issues. And that's
5 kind of, like I said, whether or not we do a
6 virtual workshop -- I mean, that's not something,
7 what you brought up, that we have to vote on,
8 that's a discussion item. And I see that Mr.
9 Gohl has certainly taken note and understood
10 that.

11 But these are things that do, as you said,
12 and I agree and I think we all agree, are
13 important issues to discuss, but also take time
14 away from what our agenda is. So we just have to
15 figure out how to put that somewhere that it's
16 not lost but yet it's communicated. And I
17 don't -- I don't -- I don't have an answer for
18 it, but, I mean, I know that we're all
19 professional smart-minded people and we can
20 figure out a way of how to address that.

21 So if anybody has any -- I would recommend or
22 like to hear from Mr. Gohl maybe of how he thinks
23 that might happen; if he's willing to talk?

24 MR. GOHL: I'm waiting for my camera to come
25 up. It seems to be black, unfortunately.

1 MR. MAYERSOHN: That's okay. We'll forgive
2 you.

3 MR. GOHL: No, no, that's fine.

4 So I've taken a couple of notes here, one is
5 the timing and the other is the modality; right?

6 So the takeaway is that the April deadline
7 is, putting it off. I will certainly talk with
8 staff and see what can be done about that, as
9 well as the policy reference specific to the BTA
10 policy, about how we can ensure that the same
11 training is offered as seems to be implied and
12 then I'll work with Mr. Jabouin on a revised
13 piece. I know this is going to the board a week
14 from tomorrow, if I'm correct, sir; is that
15 right?

16 MR. JABOUIN: November 9th.

17 MR. GOHL: Yeah, on November 9th. So I've
18 got a couple hours and, you know, Mr. Mayersohn,
19 it's amazing what we can try and do.

20 MR. MAYERSOHN: Okay. Thank you.

21 Is there -- since it is now 12:57, is there
22 anything else that we haven't communicated based
23 upon what our agenda is? I just want to --
24 everybody got a copy of the staff liaison letter.

25 Mr. Jabouin, do you have any comments on that

1 in the next two to three minutes?

2 MR. JABOUIN: No, except that the letter did
3 go out to the different advisory committee
4 chairs. It does list my executive assistant,
5 Michele Marquardt, as the liaison, but, as you
6 know, I am the liaison for the audit committee.

7 MR. MAYERSOHN: Okay. Dr. Walsh?

8 DR. LYNCH-WALSH: Oh, well, that's exactly
9 what I thought would happen at this meeting.

10 So, the facilities task force then has a
11 similar liaison that is official at a similar
12 level in that it's -- I think they're an
13 operations supervisor III and that person would
14 be the one that would in the past make copies,
15 facilitate the meeting, do the type of stuff that
16 is being said that Ms. Marquardt will do, and
17 that's certainly understandable, but our actual
18 liaison -- our liaison for years was someone at a
19 director level, the director of pre-construction,
20 and I was kind of curious as to how that would
21 work logistically here to have the single point
22 of contact and the only person that the chair
23 interacts with be the executive secretary when
24 there are technical issues that you have to work
25 with the chief auditor. And I am not saying that

1 that should change, but then the same dynamic
2 would have to be afforded to all advisories, so
3 that then makes it a very interesting conundrum
4 for the superintendent as far as the facilities
5 task force goes, because either you admit that
6 you have two types of liaisons, one that handles
7 administrative needs and one that handles more
8 technical needs that the person doing the
9 administrative stuff that's beyond their pay
10 grade or you adhere to what's in writing.

11 So this is kind of an interesting door that
12 just got opened. And you know I walk through
13 open doors.

14 MR. MAYERSOHN: Ms. Fertig?

15 MS. FERTIG: I'm gonna say that I know that's
16 been an ongoing issue with the facilities task
17 force. I'm on some other committees as well and
18 we have our own relationship, but I think that
19 that's an issue for either a conversation with
20 the superintendent and the facilities task force
21 or the district advisory council. But I think
22 Mr. Jabouin and his entire staff have always been
23 very generous with their time with all of us and
24 I don't feel it's an issue here.

25 And so I -- I thank you and I thank everybody

1 on your staff for their ability to communicate
2 with us in a timely manner.

3 MR. MAYERSOHN: Okay. So it is now 1:00.
4 I'm trying to keep on the timeframe. We started
5 five minutes late, so I have still like four
6 minutes left.

7 Dr. Walsh, did you have anything else to say,
8 because you just -- was that just a wave or --

9 DR. LYNCH-WALSH: I was confirming you have
10 four minutes.

11 However, I just want to point out, again, I'm
12 not suggesting you change the communication
13 dynamic at all because it would hamper your
14 ability to put together an agenda. I'm just
15 pointing out that a door just opened that then
16 needs to be applied consistently. Because I
17 don't disagree that Mr. Jabouin is the actual
18 liaison for the audit committee. It just makes
19 complete sense.

20 I'm just saying that then it needs to be
21 consistent across the board. It's not just a
22 facilities task force issue, it is across the
23 board. Because if all these letters are going
24 out stating that someone else is the liaison,
25 then there needs to be an understanding of what

1 that actually means at different levels. That's
2 all. And I think you have two more minutes.

3 MR. JABOUIN: Yeah, I just want to point out
4 to Mr. Mayersohn and the committee, I feel that
5 I'm responsible for all that my team members do.
6 So Ms. Marquardt is my executive assistant, so
7 she's part of me, just like my other staff
8 members are.

9 MR. MAYERSOHN: Okay. Does anybody else have
10 any additions?

11 Obviously, Mr. Jabouin, you've heard what the
12 committee has said. You have some direction.
13 Hopefully, on the 18th we'll see what that --
14 what the results of that are.

15 I do want to thank everybody for taking the
16 time. I greatly appreciate it.

17 And, hopefully, you know, again, this is a
18 very good discussion in trying to move forward in
19 an organized fashion.

20 Ms. Fertig, I just wanted to bring out
21 that's -- you know, again, we all know and love
22 Dr. Mack, but Dr. Mack ruled with an iron hand
23 and, you know, his own viewpoints, as Mr. De Meo
24 knows, Mr. Medvin knows. I think -- Dr. Walsh,
25 were you around with Dr. Mack for a couple of the

1 meetings?

2 DR. LYNCH-WALSH: Well, I was on for quite a
3 while and I refrain from voicing an opinion on
4 all of that.

5 MR. MAYERSOHN: You know, he --

6 MS. FERTIG: He did a lot of wonderful things
7 for our school district.

8 MR. MAYERSOHN: Right.

9 MS. FERTIG: Some of which we agree with and
10 some we don't, but he was a wonderful person.

11 MR. MAYERSOHN: Correct. Correct.

12 DR. LYNCH-WALSH: He's the reason I brought
13 up policy.

14 MR. MAYERSOHN: So Dr. Mack sometimes had his
15 own policies.

16 But -- but, again, I just think -- and, you
17 know, again, I appreciate everybody coming. I
18 think, you know, we can be focused. We can do
19 what we need to do. I think, as Ms. Fertig said
20 and I think some others have said, let's try to
21 focus on the scope of what the audits are and
22 let's try to keep it that way than necessarily
23 going outside those parameters. Because as Dr.
24 Lynch-Walsh pointed out, sometimes we kind of
25 have to get to the ancillary items to bring it

1 back, but we've got to figure out a way to use
2 that in the most efficient and effective time,
3 which at this point in time I don't have that
4 answer, but, hopefully, we'll be able to work
5 through it.

6 So, with that being said, if there's no more
7 discussion or any items, this meeting is
8 adjourned.

9 (Meeting was concluded at 1:05 p.m.)

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REPORTER'S CERTIFICATE

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STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 9th day of November, 2021, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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