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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, NOVEMBER 18TH, 2021  
10:35 A.M. - 12:59 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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Thereupon, the following proceedings were had:

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MR. MAYERSOHN: All right. Good morning everybody. Welcome to the Audit Committee Meeting. Today is Thursday, November 18th.

And if we can all rise for the Pledge?  
(Whereupon, the Pledge of Allegiance was recited.)

MR. MAYERSOHN: Can we get a roll call, Mr. Jabouin?

MR. JABOUIN: Yes. I wanted to mention that Ms. Dahl is excused from the meeting and Mr. Sabin will be calling in. I just want to check. Mr. Sabin, are you on?

BECON: He has not called in yet. Nobody's called in yet.

MR. JABOUIN: Thank you.

Mr. Moses Barnes?

MR. BARNES: Here.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Hagen Disch?

MS. DISCH: Here.

MR. JABOUIN: Ms. Mary Fertig?

(No response.)

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COMMITTEE MEMBERS IN ATTENDANCE:

MR. ROBERT MAYERSOHN, CHAIR  
MR. ANDREW MEDVIN, VICE CHAIR  
MR. MOSES BARNES  
MR. ANTHONY DE MEO  
MS. HAGEN DISCH  
MS. MARY FERTIG  
DR. NATHALIE LYNCH-WALSH  
MS. PHYLLIS SHAW (Telephonically)

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor  
MS. ANN CONWAY, Manager, Internal Funds Audits  
MS. JENNIFER HARPALANI, Manager, IT Audits  
MR. ERIC SEIFER, Auditor III  
MS. RAYSA LUGO, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary  
MS. WANDA RADCLIFF, Clerk Spec B Confidential  
MS. DONNA LUZADDER, Clerk Spec C Confidential

DISTRICT STAFF:

MR. JEFFREY MOQUIN, Chief of Staff, Office of the Chief of Staff  
DR. VALERIE WANZA, Chief School Performance & Accountability Officer, Office of School Performance & Accountability  
DR. NICOLE MANCINI, Task Assigned Chief Academic Officer, Office of the Chief Academic Officer  
MR. SAM BAYS, Task Assigned Executive Director Capital Program, Office of Chief Facilities & Construction Management  
MR. RYAN SMITH, Director, Business Support Center  
MS. ERUM MOTIWALA, Director, Accounting & Financial Reporting  
MS. VIVIAN PILAR, Accountant V  
INVITED GUESTS:  
MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs & Advisors  
MR. DAVID LUKER, Director, RSM  
MR. CHRIS GUMS, Risk Advisory Services, RSM  
MS. KATHLEEN LANGAN, AECOM  
MS. ASHLEY CARPENTER, Atkins  
MR. TIM BASS, Court Reporter, United Reporting

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MR. JABOUIN: Dr. Nathalie Lynch-Walsh?  
(No response.)

MR. JABOUIN: Mr. Robert Mayersohn?

MR. MAYERSOHN: I'm here.

MR. JABOUIN: Mr. Andrew Medvin?

MR. MEDVIN: Here.

MR. JABOUIN: Ms. Phyllis Shaw?

(No response.)

MR. JABOUIN: Mr. Adam Sabin?

(No response.)

MR. JABOUIN: Mr. Chair, we are one short of a quorum, but you may proceed with some of the administrative matters.

MR. MAYERSOHN: Okay. Chief Auditor Administrative -- well, can we just get an introduction of those that are around, I guess, starting with Mr. Moquin.

MR. MOQUIN: Jeff Moquin, Chief of Staff sitting in on behalf of Dr. Cartwright.

MR. MAYERSOHN: Mr. Bass?

COURT REPORTER: Tim Bass, court reporter.

MR. SMITH: Ryan Smith, Director of the Business Support Center.

DR. WANZA: Good morning, Valerie Wanza, Chief School Performance & Accountability

<p style="text-align: right;">Page 5</p> <p>1 Officer.</p> <p>2 MR. MAYERSOHN: Dr. Mancini?</p> <p>3 DR. MANCINI: Good morning, Task Assigned</p> <p>4 Chief Academic Officer, Nicole Mancini.</p> <p>5 MR. MAYERSOHN: And thank you for being here.</p> <p>6 DR. MANCINI: You're welcome.</p> <p>7 MR. MAYERSOHN: In the back?</p> <p>8 MS. MARQUARDT: Michele Marquardt, Office of</p> <p>9 the Chief Auditor.</p> <p>10 MS. CONWAY: Ann Conway, Office of the Chief</p> <p>11 Auditor.</p> <p>12 MS. HARPALANI: Jennifer Harpalani, Office of</p> <p>13 the Chief Auditor.</p> <p>14 MR. MAYERSOHN: Got it. We're all here. And</p> <p>15 Dr. Lynch-Walsh has returned.</p> <p>16 All right. So going back up, can I get an</p> <p>17 approval of the Agenda for November 18th? The</p> <p>18 only -- the only thing that I would like to</p> <p>19 change, because I don't know where we're going to</p> <p>20 go from a time standpoint, is Item Number 14,</p> <p>21 which is Revised Audit Committee Meeting Dates,</p> <p>22 if I can include that in my -- if I can include</p> <p>23 that in my Audit Committee Chair Comments I'd</p> <p>24 like to do that so we can get a motion to approve</p> <p>25 and at least get that out of the way.</p>	<p style="text-align: right;">Page 7</p> <p>1 not due to lack of trying, it's just due to some</p> <p>2 technical matters, so we are almost there.</p> <p>3 And then on the acknowledgment for school</p> <p>4 board advisory committee member forms, we have</p> <p>5 all of them except for two and we will try to</p> <p>6 obtain the remaining two at this meeting.</p> <p>7 Regarding the audit committee agenda</p> <p>8 timeframes, we have provided them to district</p> <p>9 staff. Some of them will be coming in and out of</p> <p>10 the meeting and attending the various sections on</p> <p>11 the reports that impact them. We do know that</p> <p>12 these are only as a guide. We discussed the</p> <p>13 timing of the meetings in the November 1st</p> <p>14 meeting.</p> <p>15 The minutes to those particular meetings,</p> <p>16 that meeting will be at the January committee</p> <p>17 meeting as we did receive them but we received</p> <p>18 them after the package went out and I have not</p> <p>19 had a chance to review them. But we do have the</p> <p>20 minutes from the November 1st audit committee</p> <p>21 virtual meeting.</p> <p>22 We are thankful for the committee members to</p> <p>23 be able to attend and volunteer their time for</p> <p>24 this meeting. We realize that you have many</p> <p>25 responsibilities outside of the district and time</p>
<p style="text-align: right;">Page 6</p> <p>1 So those are the only -- my recommendations</p> <p>2 for the change and approval of the change of the</p> <p>3 Agenda.</p> <p>4 Are there any other comments, questions or</p> <p>5 concerns?</p> <p>6 (No response.)</p> <p>7 MR. MAYERSOHN: Can I get a motion to approve</p> <p>8 with that change?</p> <p>9 MR. MEDVIN: So moved.</p> <p>10 MR. MAYERSOHN: Motion by Mr. Medvin, second</p> <p>11 by?</p> <p>12 MS. DISCH: Second.</p> <p>13 MR. MAYERSOHN: Ms. Disch.</p> <p>14 All those in favor signify by saying aye.</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MR. MAYERSOHN: Anybody opposed?</p> <p>17 (No response.)</p> <p>18 MR. MAYERSOHN: The ayes have it.</p> <p>19 Chief Auditor Administrative Matters.</p> <p>20 MR. JABOUIN: Thank you, Mr. Mayersohn.</p> <p>21 Regarding the online training for school</p> <p>22 board established advisory committees, we have</p> <p>23 had all the committee members complete it except</p> <p>24 for one. The one individual was having some</p> <p>25 technical issues and I will work with them. It's</p>	<p style="text-align: right;">Page 8</p> <p>1 you spend with us, we appreciate your time, we</p> <p>2 appreciate your expertise, and I'm very grateful</p> <p>3 for the comments that you had in order to enhance</p> <p>4 the plan of the different areas that I have to</p> <p>5 review.</p> <p>6 With respect to what Mr. Mayersohn mentioned</p> <p>7 as far as the meeting dates, there was discussion</p> <p>8 in the November 1st meeting to have a monthly</p> <p>9 meeting. Looking at some of the different</p> <p>10 responsibilities and tasks on our plate, we, for</p> <p>11 example, could not have a December meeting just</p> <p>12 given the December holidays and so forth. What</p> <p>13 we've tried to do is move up the January meeting</p> <p>14 and some of the subsequent meetings. And so the</p> <p>15 schedule that you have includes one more meeting.</p> <p>16 And I put some logic in that schedule as to why</p> <p>17 some of the decisions were made. And then going</p> <p>18 into next year we'll build in some more meetings</p> <p>19 in order to be able to accomplish the different</p> <p>20 tasks that are on the committee's plate.</p> <p>21 Thank you very much, Mr. Mayersohn, that's --</p> <p>22 this concludes my administrative matters.</p> <p>23 MR. MAYERSOHN: Okay. Do we have any public</p> <p>24 speakers on non-agenda items.</p> <p>25 MR. JABOUIN: No, there are no public</p>

<p style="text-align: right;">Page 9</p> <p>1 speakers.</p> <p>2 MR. MAYERSOHN: Okay. Moving to Item Number</p> <p>3 6, first, let's take care of moving up Item</p> <p>4 Number 14. Are there any objections or can I get</p> <p>5 a motion for Item Number 14, which is the Revised</p> <p>6 Audit Committee Meeting Dates?</p> <p>7 MR. JABOUIN: So if you look at the package,</p> <p>8 Mr. Medvin, and flip over to Item 14 there is a</p> <p>9 one-page document with the revised dates. The</p> <p>10 dates that are on the agenda are the previous</p> <p>11 dates.</p> <p>12 MR. MEDVIN: Got it.</p> <p>13 MR. MAYERSOHN: You got it? Any questions;</p> <p>14 concerns; comments? None?</p> <p>15 MS. DISCH: I have a question. So January</p> <p>16 20th, why was that one moved, was that just --</p> <p>17 MR. JABOUIN: So in order to try to move --</p> <p>18 include --</p> <p>19 MS. DISCH: Because there's none in December?</p> <p>20 MR. JABOUIN: So we moved it up because we do</p> <p>21 have some reports that we would like to get into</p> <p>22 that meeting. We had the original date of the</p> <p>23 27th, but we're trying to get more meetings in,</p> <p>24 so we moved that one up from the 27th to the 20th</p> <p>25 and then we established one for February.</p>	<p style="text-align: right;">Page 11</p> <p>1 on availability of the room and with people that</p> <p>2 are not here now. I also -- Ms. Shaw, who is not</p> <p>3 here, has historically had issues with the</p> <p>4 January meeting as well because she has, I</p> <p>5 believe her actuary is due around that timeframe,</p> <p>6 so she has historically had a January issue, as</p> <p>7 well.</p> <p>8 MR. MAYERSOHN: Any comments?</p> <p>9 Go ahead, Dr. Lynch-Walsh.</p> <p>10 DR. LYNCH-WALSH: So these dates -- well, I</p> <p>11 know I wasn't contacted about these dates ahead</p> <p>12 of time, so January 20th does not work for Hagen</p> <p>13 and the 27th or the 20th might not work for</p> <p>14 Phyllis. Or we don't know.</p> <p>15 MR. MAYERSOHN: We don't know. She's not</p> <p>16 here.</p> <p>17 MS. DISCH: I can try to make it work. I can</p> <p>18 try.</p> <p>19 MR. MAYERSOHN: I mean, again, we're still</p> <p>20 missing bodies today and this was regularly</p> <p>21 scheduled. So, I mean, we asked for additional</p> <p>22 meetings. If we're asking for additional</p> <p>23 meetings it's not going to fall on every date</p> <p>24 we're all going to be able to make it.</p> <p>25 MS. DISCH: The other dates are good. The</p>
<p style="text-align: right;">Page 10</p> <p>1 So the old date of the 27th was at the end of</p> <p>2 January. So the old thinking was that we didn't</p> <p>3 have one in February, let's do it in late</p> <p>4 January, but now we're moving them up. So if I</p> <p>5 kept it at the 27th, then we'd have a February</p> <p>6 meeting on the 24th, shortly there afterwards.</p> <p>7 MS. DISCH: Like a month after.</p> <p>8 MR. JABOUIN: Yeah. And so, if you think</p> <p>9 about it, the package goes out the week before</p> <p>10 and then there's all the preparation for the</p> <p>11 meeting, so we need a little bit of time.</p> <p>12 Does that date not work?</p> <p>13 MS. DISCH: It's a little tough because</p> <p>14 that's my yearend close. So the one week was</p> <p>15 helpful. But if it works for everyone else I can</p> <p>16 try to make it work.</p> <p>17 MR. JABOUIN: If we do, if the committee</p> <p>18 prefers to keep it on the 27th, again, I'd like</p> <p>19 to ask to maybe revisit it, because then the</p> <p>20 February one on the 24th becomes a little bit</p> <p>21 difficult.</p> <p>22 MR. MAYERSOHN: Is there any objection to</p> <p>23 keeping it at the 27th? And when you say the</p> <p>24 24th, moving it up, back?</p> <p>25 MR. JABOUIN: I have to do a lot of checking</p>	<p style="text-align: right;">Page 12</p> <p>1 March date is much better for me because it's</p> <p>2 definitely after I file the K, so I can</p> <p>3 definitely do the February and March. So if</p> <p>4 Phyllis has -- maybe we need to push this to a</p> <p>5 meeting that, you know, more people are at.</p> <p>6 DR. LYNCH-WALSH: Yeah, and then the issue</p> <p>7 I'm having is, because we don't have a</p> <p>8 district-wide advisory calendar, I'm supposed to</p> <p>9 be at central area right now but can't be because</p> <p>10 both meetings are scheduled at the same time, and</p> <p>11 I'm not quite sure how that's happening, that two</p> <p>12 different advisory groups --</p> <p>13 MS. DISCH: A master calendar would be</p> <p>14 helpful.</p> <p>15 MR. MAYERSOHN: So what is our pleasure</p> <p>16 moving forward?</p> <p>17 Again, this is something we asked for,</p> <p>18 something that, you know, there are constraints</p> <p>19 with this room or availability of reports and</p> <p>20 whatever may be. We either approve it; or amend</p> <p>21 it; or table it.</p> <p>22 DR. LYNCH-WALSH: I'm trying to check the</p> <p>23 calendar.</p> <p>24 MR. MAYERSOHN: Mr. Barnes?</p> <p>25 MR. BARNES: Are you looking for a motion?</p>

<p style="text-align: right;">Page 13</p> <p>1 MR. MAYERSOHN: I'm looking for a motion. I 2 would like a motion. 3 MR. BARNES: My motion is that we proceed 4 with the plan as suggested by the chief auditor. 5 MR. MAYERSOHN: Do I have a second? 6 MR. MEDVIN: I'll second. 7 MR. MAYERSOHN: Second by Mr. Medvin. 8 Is there any more discussion? 9 MR. MEDVIN: The timing, is it going to be 11 10 or are we going to adhere to the 10:30? 11 MR. JABOUIN: 11 a.m. would be the time 12 unless I request it at a previous meeting and the 13 committee approves it we'll do it at 11 a.m. 14 DR. LYNCH-WALSH: So the 20th is, in fact -- 15 moving it to January 20th does move it to the 16 same as central area, whereas before there wasn't 17 a conflict. 18 MR. MAYERSOHN: So there's a motion on the 19 floor, a second, that was just a -- is that a 20 discussion point or that's just commentary? 21 DR. LYNCH-WALSH: Well, I'm just checking 22 dates and checking them twice. 23 MR. MAYERSOHN: If there's no further 24 discussion, all those in favor signify by saying 25 aye.</p>	<p style="text-align: right;">Page 15</p> <p>1 MR. MAYERSOHN: Mr. Barnes. 2 All those in favor signify by saying aye. 3 COMMITTEE MEMBERS: Aye. 4 MR. MAYERSOHN: Anybody opposed? 5 (No response.) 6 MR. MAYERSOHN: The ayes have it. 7 Moving on to Item Number 8, Office of the 8 Chief Auditor Internal Funds Audits of Selected 9 Schools. 10 MR. JABOUIN: Thank you. Agenda Item Number 11 8 is a consolidated report of internal funds 12 audits of 30 schools. The audit was performed by 13 Ann Conway and some of her team members. 14 So in the interest of time I won't go through 15 the detailed discussion that I've had on the 16 scope of the audit as we've discussed this 17 before. But based on the procedures that were 18 performed there were no internal funds exceptions 19 in 23 of the 30 schools. Exceptions were noted 20 in seven schools and those start after page 53. 21 Those are the schools that had exceptions. And 22 most of the exceptions related to negative 23 balances in the funds and in some cases the 24 accounts that are within the funds. So since the 25 funds appear on the face of the financial</p>
<p style="text-align: right;">Page 14</p> <p>1 COMMITTEE MEMBERS: Aye. 2 MR. MAYERSOHN: Anybody opposed? 3 (No response.) 4 MR. MAYERSOHN: I guess the ayes have it. 5 All right. Just a couple of other things in 6 my Chair report. I do want to congratulate 7 Laurie Rich-Levinson on her appointment as Chair 8 and Patty Good on her appointment as Vice Chair. 9 And I do want to just not be remiss and wish 10 everybody a Happy Thanksgiving, be with your 11 families, time to reflect, as well as since we're 12 not having a December meeting, a happy holidays 13 to all, including Dr. Wanza. 14 DR. WANZA: Thank you. 15 MR. MAYERSOHN: And Dr. Mancini. And 16 everybody else. 17 Those are my comments. Do I have approval of 18 the minutes for September 30th Audit Committee 19 Meeting? 20 Well, you guys are just jumping out with the 21 motions. Can I have a motion? 22 MR. MEDVIN: So moved. 23 MR. MAYERSOHN: Motioned by Mr. Medvin. 24 Seconded by? 25 MR. BARNES: Mr. Barnes.</p>	<p style="text-align: right;">Page 16</p> <p>1 statements, you can see the ones that have the 2 negative balances on the funds. But there are 3 some accounts that had negative balances within 4 the funds and they net off with others that had 5 positive ones. 6 So we tried to describe those instances in 7 each of the school's reports. So if you were 8 looking for some of the negative balances on the 9 funds you saw them right on there, but the ones 10 in the accounts are blended in there. 11 Now, in addition to the negative balances 12 there were some vending machine accounting issues 13 at Dillard. There was also a business practice 14 bulletin update that we required at Dillard as 15 well and then a transfer of vending machine 16 receipts from -- into the faculty account. 17 Now, there are some accounting responsibility 18 differences between the schools. So four of the 19 seven schools the accounting services are done by 20 the Business Service -- Business Support Center. 21 And those are Dillard, Ely, Miramar, Pompano 22 Beach Middle. And then three of the seven 23 schools are not BSC schools. Those are 24 Taravella, Plantation, Pompano Beach High. 25 Now, two of the seven schools had very small</p>

<p style="text-align: right;">Page 17</p> <p>1 negative balances. You had one for \$94 negative, 2 one for \$119 negative.</p> <p>3 This is a regulatory audit. I mean, the 4 audit general was here. But regardless of that, 5 there's no materiality applied to that. It's a 6 technical matter as to whether or not it's 7 negative or it's positive. So on those 8 particular schools, you know, that was the reason 9 for those particular findings.</p> <p>10 Ely and Taravella have had issues in the past 11 that had been in front of the committee, but it 12 is important to note that this is the first time 13 in my three-and-a-half-year tenure at the school 14 district that we've discussed negative balances 15 at the schools. So if you think of the many 16 internal funds audits that I've presented to the 17 committee, they haven't had those issues, but we 18 do have seven out of the 30, but it's seven out 19 of 226 schools. And if you look at it over 20 multiple years, it's not a common issue.</p> <p>21 Now, I did spend time meeting with the 22 individuals responsible and you see the action 23 plans are here. I believe that they will 24 mitigate the reoccurrence of this. There is 25 enhanced communications that will be occurring</p>	<p style="text-align: right;">Page 19</p> <p>1 schools.</p> <p>2 MR. SMITH: That is correct.</p> <p>3 MR. MEDVIN: And the problem with the 4 negative balances seems to be, to me, a 5 procedural one due to a mistake, a mis-posting, 6 that kind of thing, and it appears in your 7 response, your response is that this is something 8 that you are going to address, and I guess, Dr. 9 Wanza, you're also a part of this, to make sure 10 that they -- the people understand that you can't 11 have a negative balance. Is that a fair 12 understanding?</p> <p>13 And also are more and more schools using your 14 services as opposed to having an individual 15 bookkeeper on-site.</p> <p>16 MR. SMITH: Yes, that is a fair statement.</p> <p>17 DR. WANZA: Yes, sir.</p> <p>18 MR. MEDVIN: Okay. Now I have a general 19 question which I think every year or so I ask. 20 And that's, understanding the format and what 21 these captions mean, and the basic format is the 22 same with all the schools, and this term "trust" 23 always, you know, bothers me because I'm not 24 really sure what we're talking about. Could one 25 of you please explain -- define what that is?</p>
<p style="text-align: right;">Page 18</p> <p>1 between the different areas responsible. So 2 those are part of the responses.</p> <p>3 Now, we do have with us OSPA Chief, Dr. 4 Valerie Wanza, as well as BSC Director, Ryan 5 Smith, to answer any questions regarding the 6 internal funds. But I will pause for the 7 introduction of Committee Member Mary Fertig.</p> <p>8 MR. MAYERSOHN: Welcome.</p> <p>9 MS. FERTIG: Hi. Sorry.</p> <p>10 MR. JABOUIN: One thing to note is that the 11 report was printed before the board's 12 organizational meeting. So when we move it over 13 to the board we will reflect the current school 14 board chair, Ms. Laurie Rich-Levinson, as well as 15 the vice chair, Patricia Good, on the pages that 16 reflect the previous board chair and vice chair.</p> <p>17 So that concludes my introduction of the 18 internal funds. We, as I mentioned, have the 19 district staff available to answer any questions.</p> <p>20 MR. MAYERSOHN: Are there any questions?</p> <p>21 Mr. Medvin then Mr. De Meo.</p> <p>22 MR. MEDVIN: Mr. Smith, your organization, 23 from what I understand, is doing the full 24 bookkeeping function for the schools that are so 25 listed, which appears to be more and more</p>	<p style="text-align: right;">Page 20</p> <p>1 MR. JABOUIN: You wish to know what the trust 2 fund is, Mr. Medvin?</p> <p>3 MR. MEDVIN: Yeah, that line item on each of 4 the financials.</p> <p>5 MR. JABOUIN: Can I ask Ms. Conway to 6 describe that for us? Thank you.</p> <p>7 MS. CONWAY: This is Ann Conway. I'm the 8 manager of internal funds audits.</p> <p>9 MR. MAYERSOHN: Speak into your microphone.</p> <p>10 MS. CONWAY: Ann Conway, manager, internal 11 funds audits.</p> <p>12 This setup is provided by the Department of 13 Education. The Office of Financial Reporting 14 tells us how to account for internal funds. And 15 so they have broken them up into seven different 16 fund types. And I think it -- some of it is 17 self-explanatory, the athletics, music classes 18 tend to contain the accounts that are for those 19 types of organizations, clubs and departments. 20 But when you get to the trust, usually what that 21 is is money that's being held for a purpose. And 22 some of it tends to flow through there. It's 23 being held. Such as some of the aftercare 24 receipts that are transmitted to the district, 25 facility rentals that are transmitted to the</p>

<p style="text-align: right;">Page 21</p> <p>1 district. Sometimes it's a scholarship fund or a 2 donation fund that's being held for a certain 3 purpose. And then the general fund is for the 4 general welfare of the student body. 5 MR. MEDVIN: Okay. Now, the source of the 6 receipts in these various accounts, is that 7 budgetary items or is that from outside, from 8 students? 9 MS. CONWAY: No, it's internal accounts. The 10 money is generated within the school. It is 11 collected from students, sometimes from staff, 12 sometimes from outside. The school has a 13 bookkeeper who handles that in a separate 14 checking account that holds this money. This is 15 not typically budget money. 16 MR. MEDVIN: Okay. But I also noticed 17 Western High School, the athletics account has a 18 zero balance for the beginning of the period, 19 which strikes me as a little odd. I would think, 20 you know, a high school would have money in the 21 athletic account all the time. And I noticed a 22 significant difference between the total balances 23 in some of the various high schools. I mean, 24 Douglas is sitting with over a million dollars 25 and some of the other schools are sitting with</p>	<p style="text-align: right;">Page 23</p> <p>1 costs for schools that their ticket sales -- some 2 schools the ticket sales will cover them every 3 year for two or three years and some schools the 4 ticket sales will not cover them. Whether you 5 have 50 students show up to a game or 5,000 6 students show up -- individuals, the fixed cost 7 of the officials is the fixed cost. So it varies 8 based on the socioeconomics of a school 9 population. It varies based on the fundraising 10 that may be profitable at some schools, may not 11 realize the same outcomes at another school. So 12 it truly is contextual. 13 MR. JABOUIN: Yeah, Mr. Medvin, when I first 14 came on board I did look at those balances and I 15 saw how they differed amongst the schools. What 16 I ended up doing was just asking questions. And 17 I found out how different some of the schools 18 are. Their activities are different. The 19 neighborhoods are different. So I did wonder, as 20 well, how is it that some of those balances can 21 be either large or small at one school and not at 22 the next one? And then when you find out what's 23 going on it helps explain it. Because the 24 schools have similarities and they also have 25 differences as well. And it's reflected in the</p>
<p style="text-align: right;">Page 22</p> <p>1 200, give or take, the high schools. 2 How come there's such -- you know, in a 3 district of many large schools, how come there's 4 such a discrepancy in the amounts of some of the 5 different schools? 6 DR. WANZA: So do you want me to start 7 responding? Okay. 8 Good morning, again. Valerie Wanza, Chief 9 School Performance &amp; Accountability Officer. So 10 what I will say, the variance a lot of times is 11 based on location, based on the socioeconomic 12 area of the school. When you have a school where 13 a booster club can raise over \$200,000 and donate 14 it to the school for a certain expenditure or a 15 certain purpose -- you know, one of the things I 16 will say, and I know you haven't asked the 17 question yet, so when you look at Plantation High 18 School and you look at Pompano Beach High School 19 and you see the negative balance that occurred 20 that first year in their athletic accounts, 21 because regardless of the ticket sales, the cost 22 for the referees and the officials and the 23 security is the same. So that is why the 24 district now is covering the cost for the 25 officials and things that are just fixed standard</p>	<p style="text-align: right;">Page 24</p> <p>1 balances. 2 MR. MEDVIN: Well, back to my question about 3 the source of the funds, and yet what you're 4 saying is that certain fixed costs of athletics, 5 for example, are now part of the school 6 district's funding, and they're funding that. 7 Are they doing that for all high schools or is 8 that selective? 9 DR. WANZA: So we're doing that across -- I 10 put in my response, beginning this school year we 11 are covering that across the board for all high 12 schools. 13 MR. MEDVIN: Okay. Thank you. 14 DR. WANZA: You're welcome. 15 MR. MAYERSOHN: Mr. De Meo? 16 MR. DE MEO: Yeah, as a follow-up, I think 17 this is for Ms. Conway, maybe Dr. Wanza. Do the 18 negative balances represent an overdraft position 19 in a cash account or is it an accounting of a 20 funds? 21 MS. CONWAY: It's just on the book. It means 22 an organization spent more money than they had 23 available. 24 MR. MAYERSOHN: Speak into the mike. 25 MS. CONWAY: The organization spent more</p>

<p style="text-align: right;">Page 25</p> <p>1 money than what was available to them. It does 2 not represent bounced checks or anything like 3 that. The schools still have funds, it's just 4 that that organization overspent its resources. 5 MR. MAYERSOHN: They overspent their budget. 6 MR. DE MEO: So if the expenses exceed the 7 revenue, is there some inter-fund transfer or in 8 the case of, I guess, football programs, for 9 example, where the ticket revenue isn't 10 sufficient to cover some of the costs, does the 11 district pick it up or -- 12 In other words, how can you spend more -- 13 ultimately it comes down to cash; right? How can 14 you spend more than you take in? 15 DR. WANZA: Do you want me to start, Ms. 16 Conway? 17 MR. MAYERSOHN: Go ahead, Dr. Wanza. 18 DR. WANZA: So I'll use football. The 19 schools are going to play 10 games. So the 20 schedule is the schedule. The officials have to 21 be paid, security has to be paid, regardless of 22 the ticket sales. We're not going to tell the 23 high school, your kids cannot go on the field and 24 play because you don't generate enough ticket 25 sales to cover the overhead. So that's a part of</p>	<p style="text-align: right;">Page 27</p> <p>1 internal fund account, correct me if I'm wrong, 2 Ms. Conway, to cover one of the balances. 3 MS. CONWAY: Partially. There is 4 transferring that happens within these accounts. 5 But there are also limits. I mean, would you 6 have the debate club paying for the football 7 team? 8 MR. DE MEO: That's the essence of my 9 question. 10 MS. CONWAY: Or -- you know, there's a 11 certain amount of fairness, you know, that you 12 have to consider in this. 13 MR. DE MEO: So do we audit for these things? 14 Are these -- do we look for compliance? 15 MS. CONWAY: Yes, yes. 16 MR. DE MEO: And so if one fund subsidizes 17 another fund, if it was within the policies, then 18 it's okay; right? If it's not, the OCA would 19 report on it. 20 MR. JABOUIN: Yes. So, for example, vending 21 machines is one where you could easily transfer 22 from a different account to a different account. 23 But as it pertains to like a particular class, 24 you wouldn't want to take from the seniors, its 25 account into another. So there are some where</p>
<p style="text-align: right;">Page 26</p> <p>1 the -- you know, how can you expend more 2 resources that you have available in your 3 account? And then one of the things that schools 4 realized is in the 19-20 school year, obviously, 5 everyone knows in March we ended the school year 6 in person, so all of the fundraising and things 7 that they would have done to close the school 8 year to balance out, all of that stopped. And in 9 some cases we even had to start refunding parents 10 for activities that would no longer take place 11 because of the pandemic. 12 So I'm not making any type of excuses for why 13 schools have negative balances in these accounts, 14 but one of the things that we did recognize, and 15 I used the athletics at the high school as the 16 example, that regardless of how much a school is 17 able to generate or not, there are certain fixed 18 costs that must take place for the activity to 19 run. 20 MR. DE MEO: Okay. So that's very clear. 21 Are there inter-fund transfers, that the general 22 fund make up those differences, for example? 23 DR. WANZA: So Ms. Conway can explain that. 24 So I believe like in one of the schools there was 25 a transfer from the staff account, the staff</p>	<p style="text-align: right;">Page 28</p> <p>1 there are more opportunities to be able to make 2 such transfers. 3 Now, vending machines was also a revenue 4 source that had also decreased, not just through 5 the attendance at the schools, but also due to 6 the health initiatives that were there as well. 7 So the vending machine revenue had decreased. 8 But that was an opportunity to make some 9 transfers. 10 MR. DE MEO: So second question. The BCS, is 11 that it? 12 MR. SMITH: Business Support Center, BSC. 13 MR. DE MEO: BSC. Is there a reason that the 14 BSC handles the accounting, and I'm not sure the 15 extent of the accounting that's done, is there a 16 reason why it's not done throughout the system or 17 how does that work; briefly? 18 DR. WANZA: So when the BSC was first 19 initiated 10 years ago, I don't even remember how 20 many years ago it was, the decision was that it 21 would be an option -- schools would opt in; 22 right? And there was extensive conversation when 23 it was first created. And so some schools, 24 because of the challenges that they've had, we've 25 worked with the principal to transfer those</p>

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1 business operations to the Business Support  
2 Center because of historic site-based challenges.  
3 And so -- but it is still right now a school  
4 choice to join the Business Support Center. But  
5 I do think the majority of the schools are a part  
6 of the Business Support Center.

7 MR. SMITH: That is correct, Doctor.

8 MR. DE MEO: Is there some fee for that? In  
9 other words, let's say a school has a bookkeeper  
10 and three administrative people, does BCS [sic]  
11 replace those four people or --

12 MR. SMITH: Yes, in the instance when a  
13 school signs on with the BSC we provide that  
14 support at an often reduced rate which creates  
15 cost savings for the individual schools. So we  
16 add the economy of scale in which our budget  
17 keepers can manage multiple sites as opposed to  
18 fixating on one. And the fee annually for that  
19 service for most elementary schools is \$20,500 a  
20 year.

21 MR. DE MEO: BSC. Thank you.

22 MR. SMITH: My pleasure.

23 MR. MAYERSOHN: Ms. Fertig?

24 MS. FERTIG: Okay. It's been a long time  
25 since we've saw an audit coming like this from

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1 that your athletics fund is tens of thousands of  
2 dollars in the red. And we had this issue, I  
3 thought, and, Jeff, I think you were at this  
4 meeting in 2017-ish with Taravella, was that the  
5 right timeframe? And as I recall at that time  
6 the circumstances had changed and they had to  
7 continue their athletics program and so they did  
8 it and we said, okay, well, now it's changed and  
9 now you know and now you're moving on, but now  
10 we're in 2018 and 2019, and, you know, I'm just  
11 wondering why -- I thought that this was going to  
12 be fixed in 2017 when the district first noticed  
13 that it was happening due to a change in  
14 procedures on how the athletics were being run.  
15 Did I have that right, Jeff?

16 MR. MAYERSOHN: Before we do that, has  
17 anybody gone online that was on the phone?

18 Is Mr. Sabin on? No? Nobody?

19 Okay.

20 All right. Thanks. Sorry about that, Ms.  
21 Fertig.

22 MS. FERTIG: So my question, I guess, is,  
23 okay, in 2017 it seemed -- if I recall this  
24 correctly, it seemed like they had changed some  
25 things that were happening but you had to

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1 the schools, so I have several comments. One  
2 was, I thought the BSC was supposed to fix this  
3 problem of these posting errors, and so I found  
4 it alarming how many of the schools in this audit  
5 were --

6 MR. MAYERSOHN: Can you talk into your --

7 MS. FERTIG: Yes, I'm sorry. Is that any  
8 better?

9 MR. MAYERSOHN: Yeah.

10 MS. FERTIG: Okay. I was alarmed to see how  
11 many of these schools were using the business  
12 support system because I thought that was  
13 supposed to be the fix for this.

14 Who in the school -- you know, in a lot of  
15 these it said, well, it's a posting error. Who's  
16 doing the posting, the school or the BSC?

17 MR. SMITH: The posting is done through the  
18 bookkeeper at the individual school. So in some  
19 instances they report to the principal, in others  
20 they report to the Business Support Center.

21 MS. FERTIG: Okay. Well, isn't there like  
22 some time that somebody's going to notice that  
23 you're running on a negative balance? I mean, I  
24 just -- I don't understand how you get to the end  
25 of the year and there seems to be a big surprise

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1 continue with athletics as Dr. Wanza said,  
2 because you have to ensure that all students have  
3 a chance. But on the other hand we knew that  
4 when we did that audit. And I'm just wondering,  
5 this looks like it's pretty routine at a good  
6 number of our high schools.

7 And so I find that really troubling that  
8 there's that gap between when we were on notice  
9 of it and when we actually are coming up with a  
10 solution.

11 MR. MAYERSOHN: If I can just interject? I'm  
12 not sure whether or not this is an operational  
13 issue inasmuch as a school related issue.  
14 Because, as Dr. Wanza pointed out regarding  
15 athletics, and I know this conversation had come  
16 up before, is that, again, and this is -- this,  
17 to me, gets back to more of a district issue of  
18 how athletics are truly funded. If you're gonna  
19 take a school like Blanche Ely that is not -- in  
20 a different socioeconomic area than Stoneman  
21 Douglas and their football team has a chance to  
22 play in different events or state championships  
23 or whatever it may be, if everybody is getting  
24 the same equipment and the same referees and  
25 everything else, there's a fixed -- there should



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<p>1 be, generally, a fixed cost per person. Like  2 schools, for example, you have the FTE funding  3 for each child. But above and beyond that it  4 goes back to what supplements in the community.  5 So if the football team has four trainers or four  6 whatever it may be and the standard is the  7 district provides one, maybe Blanche Ely would  8 like to have four trainers, but they're only  9 affordable to two, where somebody like Stoneman  10 Douglas has four and they can afford it in  11 raising those funds. So that's where maybe that  12 negative balance comes in a lot of times,  13 because, again, anticipated in a budget what  14 might be there, may not happen.</p> <p>15 MS. FERTIG: So I'm just going to go back to  16 what I -- I should have pulled the 2017 audit  17 minutes so I could refresh my memory.</p> <p>18 MR. MAYERSOHN: I have some of them. I have  19 some of them.</p> <p>20 MS. FERTIG: Okay. So I'm just thinking that  21 at that time, and, Jeff, maybe you can refresh  22 our memory on this, there was a change in what  23 was happening and principals and athletic  24 directors had to finish that year out; is that  25 correct; I mean, on how the funds came in?</p>	<p>1 with the formula or the calculation to provide  2 the high schools with the funds or a budget  3 allocation to offset what they realized as  4 declining revenues from the vending machines.  5 And that -- to your point, that was the  6 district's pathway to assisting the schools with  7 the internal funds negative balances that they  8 were witnessing as a result of the change in the  9 vending revenues. So -- but what we have  10 realized is that -- and, you see, I put in my  11 response that we have asked the finance division  12 to really write up a guide for schools so that  13 they know what things can be charged to that  14 budget allocation that would then not necessitate  15 them trying to fund things through the internal  16 accounts as it relates to athletics.</p> <p>17 So that's one point of clarification, and  18 assistance that we need to provide to the  19 schools, but it has to come from the finance  20 division so that the schools are appropriately  21 charging items and expenditures to that  22 allocation that comes, so that they are not then  23 trying to look for funding in their internal  24 accounts. They need to charge things to the  25 budget that can offset what may be a future</p>
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<p>1 Because that is what I remember being explained  2 to us at the time why there was a negative  3 balance in that athletic account.</p> <p>4 MR. MAYERSOHN: Right. Well here it says  5 Blanche Ely received \$14,000 as a budget transfer  6 to assist with athletics and school activities.</p> <p>7 MS. FERTIG: Yeah, not on here. I see where  8 we are here. I'm just wondering how we didn't  9 fix the problem when we noticed the problem in  10 2017. I have a real problem with that. And I  11 have a problem that the fix for us on these kinds  12 of problems was getting a business --</p> <p>13 MR. MAYERSOHN: Support Center.</p> <p>14 MS. FERTIG: A BSC, and that's not working.</p> <p>15 And, believe me, I know about equity because  16 my children went to a school that didn't have a  17 stadium and could not get receipts to finance the  18 uniforms and things that other schools had. I'm  19 very well aware of all the funding issues. I --  20 yes, Dr. Wanza.</p> <p>21 DR. WANZA: Let me start before Mr. Moquin  22 does. So in 2017 that is -- I believe that was  23 when we sat down -- when I say "we", I mean the  24 Office of School Performance &amp; Accountability as  25 well as the finance division and we then came up</p>	<p>1 allocation or expense to the internal funds.</p> <p>2 So that's -- so that's one thing, Ms. Fertig,  3 is, yes, we did sit down and calculate how much  4 each school would get, but then we have to make  5 sure that we provide the schools with the  6 appropriate guidance of what can be charged to  7 that budget allocation that was designed to  8 offset what they were realizing in their internal  9 accounts for athletics or other clubs,  10 activities, things of that nature.</p> <p>11 And then Jeff can add on.</p> <p>12 MR. MOQUIN: Yeah, I just -- I just -- my  13 comments are going to be more general because I  14 don't know that I'm -- I don't want to give any  15 misleading information.</p> <p>16 First, I just want to say that I think  17 leadership is excited about the new leadership in  18 Mr. Smith that we have out at the Business  19 Support Center. I think there was some issues  20 with leadership out there for a while. And so  21 he's done a really good job of trying to address  22 a lot of issue out there.</p> <p>23 As it relates to the Business Support Center  24 just in general, I will say, yes, it was  25 originally, the original concept was around</p>

<p style="text-align: right;">Page 37</p> <p>1 scalability and trying to take advantage of 2 economies of scale as well as trying to have -- 3 avoid sort of internal fund errors and those sort 4 of things. So there was two things. 5 What it's actually become over the last 10 6 years, I think it's morphed. At one point it was 7 going to be mandatory and then it became 8 voluntary and so -- and then there's a whole 9 bunch of other issues that are going on. And so 10 I think it's time that we -- and we've talked 11 about it as a cabinet, that it's time to kind of 12 do a wholesale look at the Business Support 13 Center to see if it's still meeting its intended 14 needs. 15 And then finally I'll just say that, you 16 know, to echo some of what Dr. Wanza said, I 17 really think the reason why you're seeing these 18 things again is because of the COVID impact and 19 really not being astute enough during the 20 pandemic when we were out and a lot of changes 21 were made around who could attend the athletic 22 events, whether food could be sold at athletic 23 events and those kind of formulas that we had 24 done under normal circumstances in terms of how 25 we were going to supplement those budgets.</p>	<p style="text-align: right;">Page 39</p> <p>1 than that. 2 MR. MOQUIN: Okay. 3 MS. FERTIG: And I -- I know that there was a 4 lot of conversation about the business support 5 system being able to fix what were these posting 6 errors and these errors with negative account 7 balances and so forth in our local schools. The 8 irony of this audit is there's actually more 9 people that were using the business support 10 system that had a problem than people that had a 11 bookkeeper. And so that brings me back to, 12 shouldn't you every month -- I mean, shouldn't 13 you when you're reconciling your accounts let 14 them know on a monthly basis at a minimum what 15 their account balance is? And I'd be interested 16 in knowing how some of those things are done. 17 Because I don't know how you get to the end of 18 your fiscal year and you've been running on a 19 negative balance like this and you're going to 20 have to take it from somewhere. 21 The other thing I'm going to point out is 22 that this is probably, the one positive thing 23 about this account is it shows the longstanding 24 equity issues. And I'll just remind you, as I 25 know you know, Jeff, that one of the green</p>
<p style="text-align: right;">Page 38</p> <p>1 And so I just know that I think the district 2 has to be a little bit more mindful of some of 3 the unintended consequences of the decisions we 4 make. Like I know for example we have in the 5 last -- for the football season this year and now 6 I just heard we're going to go ahead and expand 7 it into other sports, we've made a wholesale 8 change in how security is handled there. And, 9 obviously, there's a cost that is born with that 10 that can't be passed onto the schools because 11 we've decided we're going to now have outside 12 services doing wandering and bag checks and those 13 sort of things. 14 And so I just think that we should have done 15 a better job of saying, hey, because of the COVID 16 situation and the fact that we've changed a lot 17 of the protocols with the attendance of sports in 18 particular, but all clubs and activities, that we 19 should have been more mindful of the unintended 20 consequences of those. So -- 21 MS. FERTIG: So I would say to that, if this 22 was just a 2020 audit, that might be -- I might 23 find it -- I might find that an explanation, but 24 because I see it in 2018 and 2019 and I know we 25 had the discussion in 2017, I think it's more</p>	<p style="text-align: right;">Page 40</p> <p>1 factors is extracurricular activities. So when 2 you see that these schools -- when you see where 3 these schools are and what they don't have, 4 that's an issue the district needs to resolve. 5 And I would refer that to the diversity committee 6 to have that conversation. Certainly, athletics 7 should be a part of it and I, personally, think 8 this falls into your whole funding thing. 9 I know this because I know the school my kids 10 went to did not have the ability to raise the 11 funds because they didn't have a stadium, they 12 didn't have all these things that so many schools 13 had. And, you know, and that is a tough thing 14 for kids, because they go and they see what other 15 kids have at other schools. 16 So all in all -- 17 MR. MOQUIN: And I'll just say -- I'll agree 18 with you Ms. Fertig, and I'll just say that I 19 think in some regards because of the equity 20 issues people just say, you know, we're going to 21 go forward even if we go into a negative balance, 22 and I think there's a way to achieve both; right? 23 I don't think that at the expense of going into a 24 negative balance you can say, well, we're having 25 10 games for this school regardless of what</p>

<p style="text-align: right;">Page 41</p> <p>1 happens. I think there's a way to achieve both, 2 and we just, I think at the district level, need 3 to do a better job.</p> <p>4 MS. FERTIG: I guess there's not much point 5 in saying more to this other than I hope you will 6 bring this back to us in three months with some 7 protocols in place that are going to address what 8 seem to be some pretty widespread systemic 9 issues.</p> <p>10 MR. JABOUIN: Yeah, so, Ms. Fertig, since 11 these schools are audited every year, the 12 followup is really built in. I think what's 13 going to be very key is the meetings. And you 14 can see from the responses from Director Smith, 15 they are going to have some monthly meetings 16 between the principal and the BSC. And that's 17 where the bookkeeper or whomever should be able 18 to identify where the potential issues are and 19 what the balances are. And then you'll see the 20 reaction from either Dr. Wanza's level, from the 21 principal level and so forth. So it will be very 22 key to see how that evolves.</p> <p>23 MS. FERTIG: But I guess -- I guess that -- 24 that addresses one issue in here. But some of 25 the other issues on how you're going to -- what</p>	<p style="text-align: right;">Page 43</p> <p>1 on November 1st to be mindful of time so I'm just 2 reiterating it.</p> <p>3 DR. LYNCH-WALSH: You might want to make that 4 speech before you start down the road.</p> <p>5 Okay. So on page, well, it says 99 on the 6 bottom, it talks about restructured vending 7 machine contracts. What occurred with vending 8 machine contracts that seems, in addition to 9 COVID, have changed how much funding the schools 10 are getting? Because it says in this letter 11 dated November 4th, 2021, all high schools 12 receive an allocation to offset the loss of 13 vending machine revenues that were realized 14 because of the restructured vending machine 15 contract. That's a letter to Mr. Jabouin from 16 Dr. Wanza.</p> <p>17 MR. MAYERSOHN: Dr. Wanza?</p> <p>18 DR. WANZA: Wait. I've got to find it. I'm 19 sorry.</p> <p>20 DR. LYNCH-WALSH: It says 99 at the bottom.</p> <p>21 MS. CONWAY: I think what that was referring 22 to is the healthy vending smart snacks 23 initiative.</p> <p>24 MR. MAYERSOHN: They're not open 24 hours.</p> <p>25 MS. CONWAY: That decreased the vending</p>
<p style="text-align: right;">Page 42</p> <p>1 you're going to do with -- I think of more 2 interest to me is what you're going to do with 3 the BSC and how you're going to revise that so 4 the interaction is better, and, also, the equity 5 issue of how we're going to ensure that every 6 student that goes to school in Broward County can 7 expect that they will be able to play whatever 8 sport they are eligible to play and how we're 9 going to make sure that they do that. I think 10 that's a huge issue and that's one we may just 11 want to refer to the diversity committee. As I 12 said, that is a green factor. There is no doubt 13 that this is showing a lot of inequities.</p> <p>14 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>15 I don't want to -- I just want to be mindful 16 of time. So I know this is something that --</p> <p>17 DR. LYNCH-WALSH: Why would you make that 18 comment to me and no one else?</p> <p>19 MR. MAYERSOHN: Well, because I'm looking 20 here at what time --</p> <p>21 DR. LYNCH-WALSH: Understanding that my 22 question started forming as we went around the 23 room.</p> <p>24 MR. MAYERSOHN: I understand that. I'm just 25 saying, be mindful of -- we all talked about it</p>	<p style="text-align: right;">Page 44</p> <p>1 machine commissions because the items don't sell 2 as well.</p> <p>3 DR. LYNCH-WALSH: Okay. So there was a 4 decrease in commission amounts?</p> <p>5 MR. MAYERSOHN: Commission amounts or the 6 time that the vending machines are open? Because 7 you can't have vending machines --</p> <p>8 DR. WANZA: So that's a part of it. It's the 9 time, it's the type of snacks, it's the where 10 they're located and everything that contributes 11 to what in the end would be what the schools 12 would realize as commission.</p> <p>13 MR. MAYERSOHN: Right.</p> <p>14 DR. LYNCH-WALSH: Okay. So that's that 15 question.</p> <p>16 How are the vending machine revenues tracked?</p> <p>17 I can see that there are transfers from the 18 vending commissions account, so is that where 19 they're tracked?</p> <p>20 MS. CONWAY: Yes, they -- the schools will -- 21 currently the way that the BSC has structured it 22 is, the schools will receipt the vending machine 23 commission checks into this particular account 24 that's designated to receive vending machine 25 commissions and then the money is transferred to</p>

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1 other accounts as needed.

2 MR. MAYERSOHN: I think Dr. Walsh, and  
3 correct me if I'm wrong, you're asking, how is it  
4 monitored?

5 In other words, I'm a vending -- I'm a  
6 vending -- or I'm a vendor. I sit and put 40  
7 cans of whatever it is, Gatorade, in the vending  
8 machine, and I say, well, you just sold 40 cans  
9 or whatever it is and give you a check. How do  
10 we know there were 40 cans that were actually  
11 sold or not? Is that what you're asking?

12 DR. LYNCH-WALSH: Well, I was asking, the  
13 money that's coming out of the vending machines,  
14 you're saying the school gets written a check for  
15 that amount?

16 MS. CONWAY: It's a percentage of the sales.

17 DR. LYNCH-WALSH: Percentage of the sales;  
18 right.

19 MR. MAYERSOHN: So is somebody there watching  
20 it when it's collected or no?

21 MS. CONWAY: Basically, the bookkeeper needs  
22 to watch it. We come through and audit it later,  
23 but contemporaneously the bookkeeper's the one  
24 who would know and has to allocate those moneys  
25 between different accounts as it's specified in

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1 collecting, double-checking and oversight that  
2 way. Football game tickets there's oversight,  
3 but here there is -- in vending machines there is  
4 none?

5 DR. LYNCH-WALSH: And that isn't even what I  
6 was --

7 MR. MAYERSOHN: That's all I'm -- that's my  
8 point, is that there's no -- there's no oversight  
9 to ensure that what is actually sold was  
10 received as commissionable.

11 DR. LYNCH-WALSH: Okay. Can a principal own  
12 a vending machine? I ask because I've heard of  
13 such a thing.

14 DR. WANZA: So I will say if a principal does  
15 own a vending machine, it can't -- the principal  
16 should not be doing business, if you will. I  
17 mean, we have -- there is some policy or  
18 something around that business practice bulletin  
19 that the principal cannot own the company or the  
20 vending contract or the whatever at his or her  
21 school and there's probably some language  
22 somewhere that either Mr. Jabouin or the legal  
23 department around contracts with the district,  
24 period.

25 MR. JABOUIN: Yeah, that would be a conflict.

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1 the --

2 MR. MAYERSOHN: But does the bookkeeper,  
3 physically, collect the money?

4 MS. CONWAY: No.

5 DR. WANZA: No.

6 MR. MAYERSOHN: Is the bookkeeper,  
7 physically, there when the collection is made or  
8 we're trusting the vendor?

9 DR. WANZA: No, the book -- so in the  
10 practical reality, and I know that Mr. Barnes has  
11 been raising his hand as a former high school  
12 principal, maybe, but in the practical reality  
13 the bookkeeper is not standing there watching  
14 every sale. And if the vendor comes at 3:00 in  
15 the afternoon to now collect the funds or do what  
16 they do, the bookkeeper may be gone for the day.

17 So to answer the question, no, the bookkeeper  
18 is not standing at the machines recording all the  
19 sales and he or she definitely is probably not at  
20 the machines when the vendor is coming to --  
21 however they take the money out.

22 MR. MAYERSOHN: So all I'm bringing out is  
23 that this is a trust issue and there's no  
24 oversight in comparison to when we were, when --  
25 I remember years ago with ripping up tickets and

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1 DR. LYNCH-WALSH: I would think.

2 Can they earn commission in any way? So if  
3 they can't own them, then they can't earn a  
4 commission; there's no way that could happen?

5 MR. JABOUIN: The actual principal themselves  
6 earning a commission?

7 DR. LYNCH-WALSH: Yeah.

8 MR. JABOUIN: That would not be allowable.

9 DR. LYNCH-WALSH: Okay. Just asking.

10 And then finally, a couple more -- what kind  
11 of reporting, if you're doing the business of --  
12 so who reviews internal funds activity at the  
13 school? I keep hearing about the poor  
14 bookkeeper, but a bookkeeper is limited by being  
15 a bookkeeper. Is the principal responsible for  
16 monitoring their internal funds account on a  
17 monthly basis?

18 DR. WANZA: There is a monthly report that  
19 the principal does have to review and sign. That  
20 is correct, right, Ms. Conway, there's a monthly?  
21 I did as a principal. There was a monthly report  
22 that I sat with my bookkeeper where she  
23 reconciled and we sat and went over all the  
24 expenditures, what was in each account; yes.

25 DR. LYNCH-WALSH: Okay. So if it's going

<p style="text-align: right;">Page 49</p> <p>1 negative from one month to the next it shouldn't 2 be happening without the principal being aware. 3 And then on the other side, if it's the 4 Business Support Center, are they producing the 5 same report? 6 MR. SMITH: That is correct. And that is 7 reviewed by myself and our internal accounts 8 manager. 9 DR. LYNCH-WALSH: Okay. And then who's 10 monitoring before it gets to the internal 11 accounts manager? Who do they -- in lieu of 12 having a bookkeeper, who are the schools 13 interfacing with at the Business Support Center? 14 MR. SMITH: That would be the bookkeeper. So 15 we have a bookkeeper who's on site at the school 16 several days a week. 17 DR. LYNCH-WALSH: Is there anybody with 18 accounting degrees in the Business Support 19 Center? 20 MR. SMITH: Yes, there are. We have, not 21 only accounting degrees, finance degrees, but 22 CPAs as well. 23 DR. LYNCH-WALSH: At the bookkeeper level? 24 MR. SMITH: You said within with the BSC, so 25 that was my response. I apologize.</p>	<p style="text-align: right;">Page 51</p> <p>1 entity and another and -- 2 MR. MAYERSOHN: All right. Let's just move 3 -- Mr. Barnes? 4 MR. BARNES: Mr. Chair -- 5 MR. MAYERSOHN: Yes. 6 MR. BARNES: -- before I make my comment, 7 we're all audit members and we are on this side 8 of the room, too. 9 MR. MAYERSOHN: All right. 10 MR. BARNES: So I had my hand up -- 11 MR. MAYERSOHN: I just went around this way. 12 MR. BARNES: Then you went back around again. 13 MR. MAYERSOHN: No, I went around this way. 14 MR. BARNES: Not here. 15 MR. MAYERSOHN: Okay. 16 MR. BARNES: But as you look at our agenda 17 today, there's a time limit, and I don't want to 18 prolong the time, but there are certain 19 hot-button issues that the chief auditor needs to 20 understand that if it comes up it's going to take 21 more than 10 minutes. 22 I'm going to address the whole thing in 23 totality with these high schools. I'm like Ms. 24 Fertig, I was extremely disappointed to see that, 25 because I thought we had arrived where we were on</p>
<p style="text-align: right;">Page 50</p> <p>1 DR. LYNCH-WALSH: Okay. So it's either a 2 bookkeeper at the school or a bookkeeper at the 3 Business Support Center. 4 Because that's -- my concern is, one, lack of 5 internal controls, and, two, there's too many 6 bookkeepers being responsible for things that are 7 above their pay grade. And there is a reason why 8 people get four-year accounting degrees. There's 9 a degree of knowledge that comes with that in 10 terms of knowing whether, you know, this 11 adherence to the rules versus -- there's a deeper 12 understanding of why it's important to not go 13 negative that might not be coming across at a 14 lower level. 15 And that's, I think, all I have to say on 16 that. 17 Thank you. 18 MS. FERTIG: Can I just say that I would hope 19 that anybody, whether they had an accounting 20 degree or not, knows that they shouldn't be going 21 negative in these funds. 22 DR. LYNCH-WALSH: It's a bigger picture 23 issue, Mary. I'm sure they know. 24 MS. FERTIG: I think that what this tells me 25 is that there's poor communication between one</p>	<p style="text-align: right;">Page 52</p> <p>1 a roll with these audits. And as you look at 2 similar high schools, they may differ in their 3 levels of being able to support the schools, but 4 in terms of size, students, some of them are the 5 same. 6 What I found was the same problem existed in 7 most of the schools that had exceptions, the same 8 problem in those schools. And I thought the 9 responses were canned. I thought the responses 10 from the support center was canned. I thought 11 responses from the principals was canned. And 12 there seems to be no protocols. Because in some 13 case, for an example, Ely, Mr. Johnson responded 14 but no specifics on what he was going to do to 15 correct the problem. But when I looked at, I 16 think it may have been either Coral Springs or 17 Pompano, the principal did a good job in 18 explaining what was going to happen. 19 Also, I was kind of surprised to see that the 20 Business Support Center was Ely, in that case, 21 making the suggestions about what was going to be 22 done to improve and it didn't correlate with what 23 the principal -- and the principal didn't say 24 anything. 25 The other thing I noticed that assistance</p>

<p style="text-align: right;">Page 53</p> <p>1 that was given to schools did not seem to be 2 equitable. For example, Taravella got \$20,000 3 from the district, Dillard got 43,000 to balance 4 the deficit of 43, and when it was all said and 5 done they were left with \$42,000. It seemed to 6 vary by location on who gets the assistance. 7 Now, what I heard said was that all the 8 schools would get assistance on the extra 9 security that was designed because of COVID and 10 all the other things that was going on, but all 11 of the schools did not get money from the 12 district, itself. So there seemed to be some 13 kind of inequity on how it goes. And in Pompano 14 Beach they had a very small deficit but they seem 15 to have gotten no assistance. 16 Now, what I heard said was that all the 17 schools would get assistance on the extra 18 security that was designed because of COVID and 19 all the other things that was going on, but all 20 of the schools did not get money from the 21 district, itself. So there seemed to be some 22 kind of inequity on how it goes. And in Pompano 23 Beach they had a very small deficit but they seem 24 to have gotten no assistance. 25 So the question would be, there needs to be some consistency in how these things are done. And I think the ultimate responsibility for what happens in the school it rests with the principal. No doubt about it. You can have the business support, but I saw nothing on that. I don't need a response from anyone on it. I just wanted to make those comments. MR. MAYERSOHN: Ms. Disch? MS. DISCH: I just have comments, and just if</p>	<p style="text-align: right;">Page 55</p> <p>1 would argue that it's a collaboration and 2 communication issue. So the departments as a 3 whole weren't working well together. And 4 specific to the audits that represent the BSC, 5 the majority of them involved athletics and there 6 was minimal communication between the BSC and 7 athletics. That was part of the response that 8 the BSC put forth. The response put forth by the 9 BSC was specific in regards to what the BSC will 10 do to help mitigate these issues going forward. 11 So -- 12 MS. DISCH: Okay. And then just two other 13 comments. When you said that it was just this 14 number of schools out of 30, we have 226 schools, 15 you know, you extrapolate that error, it's like a 16 23 percent failure rate. It's not just the six 17 schools. 18 That's it. Done. Thanks. 19 MR. DE MEO: Mr. Chair, I just have one 20 important suggestion for the chief auditor and 21 the respective authority over the vending 22 machines. 23 MR. MAYERSOHN: Okay. 24 MR. DE MEO: Either just before 25 Superintendent Runcie started or just after he</p>
<p style="text-align: right;">Page 54</p> <p>1 you could clarify. You said that some schools 2 either have a bookkeeper or they use your 3 services and then in the instance where the 4 school has a bookkeeper the report is provided to 5 the principal. And in the instance where they 6 use your services you get the report? 7 MR. SMITH: That is correct; yes. 8 MS. DISCH: So in these instances with 9 negative, I don't think it's fair to blame the 10 school, you're the ones who saw it and missed it. 11 MR. SMITH: That is correct. We do review 12 these monthly with the principals and then they 13 come to me for signature as well. So all parties 14 are aware of the negative variances when they 15 come through. 16 MS. DISCH: Right. But so then does it make 17 sense then -- to what Dr. Wanza said earlier, 18 does it make sense to have accounting, put this 19 whole procedure in place and teach the schools 20 when it's your department that's missing it? 21 MR. SMITH: There are definitely a lot of 22 opportunities within the BSC. I would -- to a 23 point made earlier, it was about posting issues, 24 I would argue that there's not many posting 25 issues as it relates to internal accounts. I</p>	<p style="text-align: right;">Page 56</p> <p>1 took over this issue came up. Ms. Conway may 2 remember some of my questions and comments about 3 it, I don't know, eight or nine years ago. And 4 what I got after questioning about the vending 5 machines was that there wasn't control over the 6 emptying of the receipts and recording of that. 7 And the impression I got was that it was either 8 impractical, impracticable, it was not material 9 -- it may not have been material, or it was just 10 a judgment made by individual schools. 11 I suggest that this be looked into and 12 determine if it is material and worthy of some 13 controls that the respective leader of that area, 14 I don't know if it's principals, and the chief 15 auditor implement those controls. 16 Now, back then the revenues were tens of 17 thousands of dollars per school. So I'm not 18 sure, and I'm not going to make a motion, I don't 19 know if it's material, you know. So -- 20 MR. JABOUIN: So noted. We do have an 21 ongoing vending machine audit that's in fieldwork 22 right now. So the whole process of collection 23 and the amount that's remitted can indeed be 24 looked at. 25 MR. MAYERSOHN: Okay. My comments are</p>

<p style="text-align: right;">Page 57</p> <p>1 probably going to be some of the same that 2 everybody else has echoed.</p> <p>3 I agree with Mr. Barnes in the respect that 4 these responses seem canned and seem, to me, 5 disingenuous. You know, there's -- there's some 6 accountability and it just seems that the 7 responses, I'm sorry, it won't happen again, as 8 we look here at Blanche Ely going back to 2018, a 9 letter to Allan Strauss from Mr. Johnson, 10 internal audit response corrective action, he 11 lists some of the things that he's going to 12 correct is that he'll closely monitor all 13 expenditures requested. All future expenditure 14 requests will require my prior approval. In May 15 of 2018 I will meet with the bookkeeper, all 16 coaches, club sponsors, to once again review and 17 reiterate best practices and the procedures for 18 standard practices, Bulletin 1203, classes, clubs 19 and departments. Regarding the yearbook 20 corrective action, and I'm not going into all of 21 these, it says, I will meet regularly with the 22 bookkeeper and yearbook sponsor to ensure 23 progress is being made to reduce the deficit in 24 the yearbook account. That's 2018. We're still 25 having those same issues.</p>	<p style="text-align: right;">Page 59</p> <p>1 opportunities. Although they are trained, and no 2 offense to Mr. Barnes or Ms. Dahl, who may have 3 been great principals, they're there to educate 4 kids, they're there to motivate them, they're 5 there to make sure that they graduate and move 6 across the stage. And that should be their role. 7 Not getting into the minutia of inventory and 8 internal funds. That should be a financial 9 person's responsibility.</p> <p>10 So I go back to Mr. Moquin as the 11 superintendent's representative and echo those 12 sentiments, if you can bring that back to Dr. 13 Cartwright, to try to figure out how we manage 14 these schools and not throw everything on the 15 principal as being responsible. Hey, if my kid 16 has homework or whatever it may be from an 17 educational standpoint, I want an educator 18 dealing with it. When we deal with finances and 19 stuff, I, personally, want some person that has 20 expertise in the finance area, not putting 21 accountable on a principal who may have balanced 22 their checkbook that day but is really managing 23 other things from, you know, behavioral threat 24 assessments, to other issues, to making sure that 25 the school is run properly and maybe using a</p>
<p style="text-align: right;">Page 58</p> <p>1 I had mentioned, as far as the minutes of the 2 May 2018 meeting, Mr. Mayersohn requested follow 3 up with the negative balance in the yearbook 4 account on a quarterly basis, Dr. Wanza agreed to 5 provide follow-up information to the office of 6 the chief auditor.</p> <p>7 Dr. Wanza, was that provided?</p> <p>8 DR. WANZA: I will have to go look, Mr. 9 Mayersohn. I don't want to go on record and say 10 something that isn't true.</p> <p>11 MR. MAYERSOHN: Okay. Well, I'm just saying, 12 is this -- you know, we sit here and make 13 recommendations, and, to me, to get a response 14 back from, as Mr. Barnes had said, that doesn't 15 seem to reflect the urgency of something that is 16 required. To sit there with a negative balance, 17 knowing that you're going into the negative, to 18 go, oh, don't worry about it, again, it seems 19 that this is not a high priority.</p> <p>20 The Business Support Center, I thought, was 21 to relieve the bookkeeper. And the 22 responsibility of most of these principals are 23 educators. They're not business managers. 24 They're there to educate our kids. And we put 25 them in a responsibility to deal with management</p>	<p style="text-align: right;">Page 60</p> <p>1 business support model or other things to kind of 2 help facilitate that.</p> <p>3 So those are my comments.</p> <p>4 Do we have a motion?</p> <p>5 Yes, Dr. Lynch-Walsh.</p> <p>6 DR. LYNCH-WALSH: I don't know about a 7 motion. I just wanted a clarification just to 8 make sure I'm understanding this.</p> <p>9 So when they don't use the Business Support 10 Centers the principals are reviewing the report, 11 I'm clear on that. But when they are using the 12 Business Support Center you guys are looking at 13 it but not going over it monthly with the 14 principals?</p> <p>15 MR. SMITH: We indeed are reviewing it 16 monthly with the principals. And then I review 17 it as well and sign off on it.</p> <p>18 MS. FERTIG: So you know monthly if there's a 19 problem and the school bookkeeper knows monthly 20 if there's a problem. And I'm just wondering how 21 it gets to the end of -- I understand maybe you 22 think you're going to make up the money in a 23 later season, like everybody loves the baseball 24 team or something, but I don't understand why 25 there's not a concern on the front end. And I'm</p>

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1 sorry to interrupt.

2 So now it's a monthly thing and they know.

3 MR. MOQUIN: That's why I tried to make the  
4 comments that I was making is, I think at the  
5 district level we need to look at this. Because  
6 I think in some instances, or at least it's my  
7 assumption, that we could probably look at some  
8 schools now and see a trend and say it's  
9 inevitable that it's gonna happen, and the  
10 question is what are we doing as a district to  
11 then take over some of those expenses? Because,  
12 as I understand it, the schools just can't take  
13 and transfer money out of their general fund to  
14 cover it. So that's why Dr. Wanza said one of  
15 the things that we're starting to do this year is  
16 at the district level handle the expenses around  
17 the referees and some of the security issues,  
18 take that out of the internal account altogether.

19 And so, you know, I have copious notes about  
20 the concerns of the audit committee and I want to  
21 go back and look at it from a systemic  
22 standpoint. There needs to be intervention today  
23 in some of these schools from the district level  
24 and not wait until the end. Because I think it  
25 gets into a situation for the people that are in

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1 was that they had unsold yearbooks. So they had  
2 unsold yearbooks from 2017, 2016 and 2018. So  
3 they were ordering more than they actually had,  
4 either somebody saying, hey, I want to buy a  
5 yearbook, put down your deposit, versus -- again,  
6 I'm making --

7 DR. LYNCH-WALSH: Which is how it was being  
8 managed. Because at my kids' schools you always  
9 basically had to preorder it.

10 MR. MAYERSOHN: Exactly.

11 DR. LYNCH-WALSH: You were paying for it. I  
12 just hunted down my kids' from last year, but we  
13 paid for it.

14 So it seems that, yes, they're buying things  
15 that nobody bought. And that's something that  
16 they should be advised from the very first year  
17 it happened, instead of having to take money that  
18 could be used for expenses that are unavoidable,  
19 like the problems in athletics due to shortages,  
20 now you're taking that money and using it for  
21 something that is avoidable.

22 MS. FERTIG: Again, I think you're  
23 highlighting some real equity issues. In  
24 addition to going to the Office of Athletics &  
25 Student Activities, which it would be good if we

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1 the trenches, like, what am I going to do, tell  
2 them not to play football the rest of the season?  
3 We'll hope that we make it up. And in some  
4 instances there's just no way it's going to be  
5 made up. So we've got to address that now.

6 MS. FERTIG: So the Office of Athletics &  
7 Student Activities, are they involved in this  
8 conversation?

9 DR. WANZA: So, they are. And that's how we  
10 got to the whole piece around we have to take  
11 over the referees, you know, the increased  
12 security, we have to take that burden from the  
13 schools. They are.

14 MR. MAYERSOHN: Dr. Walsh?

15 DR. LYNCH-WALSH: And I know athletics keeps  
16 getting mentioned, but the yearbook account at  
17 Blanch Ely was something like 13,000 in the red,  
18 which suggests that people aren't asking why are  
19 these things happening? We know what is  
20 happening but not why. Is it that at Blanche Ely  
21 they were buying gold plated yearbooks that  
22 nobody could afford and they have unsold  
23 yearbooks? I mean, how do you --

24 MR. MAYERSOHN: Yeah, they have -- I mean,  
25 listed on 2018 it shows that, or the commentary

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1 had somebody here today, I think it would be  
2 worth your while to be having this conversation  
3 with your diversity departments, too. Because  
4 just even what you just brought up just now, you  
5 just brought up a whole other layer of equity  
6 issues.

7 DR. LYNCH-WALSH: Well, and, actually,  
8 athletics now reports to Dr. Wanza, so --

9 MS. FERTIG: It's okay, I still --

10 DR. WANZA: I understand.

11 MR. MAYERSOHN: So do we have a motion to  
12 transmit or any recommendations on this motion?

13 DR. LYNCH-WALSH: So moved.

14 MR. BARNES: Second.

15 MR. MAYERSOHN: Motioned by, was that Ms.  
16 Fertig or Dr. Lynch-Walsh?

17 DR. LYNCH-WALSH: Me.

18 MR. MAYERSOHN: Motion by Dr. Lynch-Walsh,  
19 second by Mr. Barnes.

20 Is there any further discussion?

21 (No response.)

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

24 COMMITTEE MEMBERS: Aye.

25 MR. MAYERSOHN: Anybody opposed?



<p style="text-align: right;">Page 65</p> <p>1 (No response.)</p> <p>2 MR. MAYERSOHN: The ayes have it.</p> <p>3 Moving on to Item Number 9.</p> <p>4 MR. JABOUIN: So we will ask MSL to come into</p> <p>5 the room for Items Number 9 and 10.</p> <p>6 DR. WANZA: Thank you. Happy Thanksgiving.</p> <p>7 MR. MAYERSOHN: Happy Thanksgiving, Dr.</p> <p>8 Wanza. Thank you.</p> <p>9 MR. JABOUIN: And I will introduce Items 9</p> <p>10 and 10 together.</p> <p>11 MR. DE MEO: Mr. Chair?</p> <p>12 MR. MAYERSOHN: Yes.</p> <p>13 MR. DE MEO: Can we ask MSL to give us an</p> <p>14 overview and especially the ACFR to explain what</p> <p>15 each section is and which part is audited and</p> <p>16 which part is not audited?</p> <p>17 MR. MAYERSOHN: Sure.</p> <p>18 MR. DE MEO: Because it is so voluminous, and</p> <p>19 it needs to be, it's complicated, I think we need</p> <p>20 to extract some meaning from it that -- to</p> <p>21 discharge our responsibilities.</p> <p>22 MR. JABOUIN: Thank you. So this is</p> <p>23 called -- it used to be called the Comprehensive</p> <p>24 Annual Financial Report, this year it's called</p> <p>25 the Annual Comprehensive Financial Report. So in</p>	<p style="text-align: right;">Page 67</p> <p>1 MR. CASTANEDA: Yes. Hi, my name is Eddy</p> <p>2 Castaneda. I'm an audit manager for MSL, the</p> <p>3 district's external independent auditor. I'm</p> <p>4 here by myself. This is Erum Motiwala with the</p> <p>5 finance department. Dan O'Keefe, who is your</p> <p>6 engagement shareholder, he wishes he could be</p> <p>7 here. His daughter's getting married this week.</p> <p>8 It's a destination wedding, so he is not in</p> <p>9 country.</p> <p>10 So to Mr. De Meo's question, yeah,</p> <p>11 absolutely, because -- that is a good question,</p> <p>12 that's good information to have. This is a very</p> <p>13 large document and the audit opinion kind of</p> <p>14 covers a few things that I could mention.</p> <p>15 So on page 23, so our audit opinion is split</p> <p>16 up on different what we call opinion units. So</p> <p>17 we give an actual audit opinion on the total</p> <p>18 governmental activities of the district. In some</p> <p>19 cases -- in the particular case for Broward</p> <p>20 Schools we do not give an opinion on the</p> <p>21 component units, which is all the charter</p> <p>22 schools. We say so in our letter. Those are</p> <p>23 based on audits of other auditors who send us</p> <p>24 their -- their audited financials, we compare to</p> <p>25 make sure that there's no material findings that</p>
<p style="text-align: right;">Page 66</p> <p>1 addition to the CAFR there are accompanying</p> <p>2 documents. There's a management memorandum from</p> <p>3 Ms. Motiwala as well as the independent auditor</p> <p>4 report as well.</p> <p>5 So Mr. Castaneda from MSL is here if you wish</p> <p>6 to ask Mr. De Meo's questions again?</p> <p>7 MR. MAYERSOHN: Mr. De Meo, you can ask the</p> <p>8 question.</p> <p>9 MR. DE MEO: Yes. Good morning, just about</p> <p>10 afternoon, huh?</p> <p>11 Could you -- for us that aren't deeply</p> <p>12 involved with these matters, could you explain</p> <p>13 the components, especially of the financial</p> <p>14 statements, which parts were audited, which parts</p> <p>15 were not audited, which parts were reviewed or</p> <p>16 looked at in connection with the supplementary</p> <p>17 information? Briefly describe what the audit</p> <p>18 opinion means, and the communication with</p> <p>19 management so that we can -- you know, give us a</p> <p>20 broad overview of what to expect. And then if we</p> <p>21 wish to go into the details now or at some later</p> <p>22 date we'll be armed with the information that you</p> <p>23 gave us to do so.</p> <p>24 MR. MAYERSOHN: Mr. Castaneda, can you -- can</p> <p>25 you introduce your team?</p>	<p style="text-align: right;">Page 68</p> <p>1 could affect the district as an overall entity,</p> <p>2 but we do specifically not opine upon the</p> <p>3 component units. That does not mean that those</p> <p>4 charter schools are not audited by other</p> <p>5 auditors. It just means that we are not opining</p> <p>6 upon them and that we, in our audit report, we</p> <p>7 say so as such.</p> <p>8 We'll also issue an opinion, if you go to</p> <p>9 page 28, these are the district's major funds.</p> <p>10 So for each of these funds we do issue an audit</p> <p>11 opinion on each individual fund that the</p> <p>12 information's presented. These funds are</p> <p>13 materially correct as presented as well as that</p> <p>14 column, Other Governmental Funds, which is the</p> <p>15 aggregate of all the other funds that we'll issue</p> <p>16 an opinion on that fund as well.</p> <p>17 Also tied with our audit opinion are the --</p> <p>18 the -- if you go to page -- starting on page 41,</p> <p>19 which is the notes to the financial statements,</p> <p>20 this length -- the majority of the document are</p> <p>21 the notes to the financial statements and we do</p> <p>22 issue an audit opinion that the information</p> <p>23 contained in this discussion is materially</p> <p>24 unmodified and unmodified being the quote-unquote</p> <p>25 clean audit opinion.</p>

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1 MR. DE MEO: And complete?  
 2 MR. CASTANEDA: Yes.  
 3 MR. DE MEO: How about internal controls, Mr.  
 4 Castaneda?  
 5 MR. CASTANEDA: Internal controls are -- so  
 6 there's a separate report for internal controls  
 7 which gets issued in January. This is just on  
 8 the audit opinion for the financial statements.  
 9 As governmental auditing standards require us  
 10 to look at the internal controls as they affect  
 11 the controls that affect this document, the  
 12 financial statements, we do issue a separate  
 13 letter just on the internal controls, that there  
 14 were no material weaknesses or significant  
 15 deficiencies, or, if there were such, they'd be  
 16 disclosed in that report and then the findings  
 17 would be documented there along with management's  
 18 response.  
 19 MR. MAYERSOHN: All right.  
 20 MR. CASTANEDA: And that's kind of a brief  
 21 overview. If you have, like I said, I just tried  
 22 to --  
 23 MR. MAYERSOHN: Okay. We're going to go  
 24 around, this way, Ms. Disch.  
 25 MS. DISCH: I just wanted to say, this is the

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1 MS. MOTIWALA: We have like half the  
 2 department right now. So it's been a big  
 3 challenge for us, especially this year, getting  
 4 through this. And I certainly want to say that  
 5 it couldn't have been me alone without the  
 6 support of my team, and I have a great team, and  
 7 I do appreciate their work.  
 8 MS. DISCH: So -- and there's going to be a  
 9 few comments that I have on this.  
 10 So last year I had actually asked to pass a  
 11 motion to increase head count, increase spend and  
 12 to remove the CPA requirement. And then Marte  
 13 had said, no, I'm going to work on this through  
 14 my budget process, we'll handle this internally,  
 15 we don't need to involve the school board. But  
 16 was any of that -- I know that she's no longer  
 17 here, but this was well in advance of when she  
 18 left. Do you know if any of that was actually  
 19 put into place?  
 20 MS. MOTIWALA: We did -- we had a new  
 21 position added to our department, Accountant IV,  
 22 to assist us with overflow, but, unfortunately,  
 23 because of the way things are in the market  
 24 conditions these days, it's been a challenge to  
 25 hire.

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1 -- this is my favorite meeting of the year. I  
 2 work in financial reporting so I love this. This  
 3 document every single year is excellent. It's  
 4 very well put together. I know that this is your  
 5 baby. And every year you do an excellent job and  
 6 every year we hear about how many hours you have  
 7 to work to put it together.  
 8 MR. MAYERSOHN: Ms. Disch, can you speak into  
 9 the mike?  
 10 MS. DISCH: Do you -- was that the case this  
 11 year, as well?  
 12 MS. MOTIWALA: Yes. And --  
 13 MR. MAYERSOHN: Wait. Before you go, Ms.  
 14 Shaw, welcome to the magical world of the audit  
 15 committee.  
 16 MS. SHAW: Thank you. Good morning everyone.  
 17 MS. MOTIWALA: Good morning. Erum Motiwala,  
 18 Director of Accounting & Financial Reporting.  
 19 Thank you for acknowledging our work. Yes,  
 20 it does take a tremendous amount of hours. And  
 21 since the pandemic it's been very difficult and  
 22 challenging, especially right now because we were  
 23 extremely short-staffed as well.  
 24 MS. DISCH: That was going to be my next  
 25 question.

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1 MS. DISCH: So there's not an increase in the  
 2 budget?  
 3 MS. MOTIWALA: No.  
 4 MS. DISCH: You got another head count?  
 5 MS. MOTIWALA: Yes.  
 6 MS. DISCH: Probably at an equally budgeted  
 7 level?  
 8 MS. MOTIWALA: Yes.  
 9 MS. DISCH: That also needs to be a CPA?  
 10 MS. MOTIWALA: Well, that one does not  
 11 require a CPA. It's preferred, but not required.  
 12 MS. DISCH: Not required?  
 13 Okay. Marte used to be the primary reviewer  
 14 of this.  
 15 MS. MOTIWALA: Uh-huh.  
 16 MS. DISCH: So was that you this year?  
 17 MS. MOTIWALA: Yes, I reviewed it along with  
 18 my team, obviously, my managers and assistant  
 19 director, Ms. Vivian Pilar is the Accountant V  
 20 and she is a CPA as well.  
 21 MS. DISCH: Okay.  
 22 MS. MOTIWALA: And of course our acting CFO,  
 23 Mr. Gorokhovskiy, also reviewed it.  
 24 Unfortunately, he was unable to make it today to  
 25 the meeting.

<p style="text-align: right;">Page 73</p> <p>1 MS. DISCH: And one quick, before I get into  2 what I want to have a motion for, because I can't  3 sit here and listen to you say this for a fourth  4 year in a row that you have to work countless  5 hours and weekends to put this document together  6 that also brings the county money, how do you --  7 this is for the auditor, how do you put an  8 opinion together on the financial statement  9 without at the same time reviewing the controls  10 and issuing that opinion?</p> <p>11 So said differently, in January when you  12 issue that report, should you find significant  13 deficiencies or material weaknesses, which you  14 never do, and that's a whole other topic that I  15 have an issue with, you would then have to look  16 back into this document and see what that impact  17 had on the numbers.</p> <p>18 So how are you comfortable with doing those  19 two audits so separately?</p> <p>20 MR. CASTANEDA: They're not -- they're not  21 done separately. It's gonna be reported on the  22 same date. It's the same date of the audit  23 report. So we issue those in conjunction, in  24 essence. However, the reason why -- and  25 typically you would find all those reports, our</p>	<p style="text-align: right;">Page 75</p> <p>1 that it's excellence in financial reporting. And  2 that deadline is December 31st. So that's why  3 this document has to get issued first and those  4 letters are not part of this -- the reporting  5 package, because the GFOA does not require them  6 to be.</p> <p>7 MS. DISCH: So you've already been auditing  8 the controls and there's no significant  9 deficiencies or material weaknesses to  10 communicate?</p> <p>11 MR. CASTANEDA: As of today, no, there has  12 not been any deficiencies or material weaknesses  13 to report.</p> <p>14 MS. DISCH: All right. Well, I'm trying to  15 think of what's the best motion to be because you  16 have open head counts because of the market. So  17 to ask to create more head counts doesn't make  18 sense because you can't hire for your current.</p> <p>19 So I don't know -- I don't know if I can ask  20 for just more money; can I? Can we just give our  21 current team and the head count?</p> <p>22 MR. MAYERSOHN: Mr. Moquin?</p> <p>23 MR. MOQUIN: I was just going to ask Erum, I  24 know that on the 17th, and I don't -- I don't  25 suspect that this will resolve all the issues,</p>
<p style="text-align: right;">Page 74</p> <p>1 internal auditor report, our management report,  2 which is a requirement from the Florida Auditor  3 General, on one document. Typically, most  4 governmental entities have that as one package.</p> <p>5 The way that the district historically has  6 issued this document is just the audit -- there's  7 no requirement in government auditing standards  8 for all those reports to be issued in one  9 document. There's no actual need for it. But,  10 typically it just makes it easier if it's all one  11 document.</p> <p>12 MS. DISCH: No, there's a need, they're just  13 not required to be together.</p> <p>14 MR. CASTANEDA: Correct, they're not  15 required. The only thing required is the audit  16 report, which is included here in the draft form.</p> <p>17 Historically, as I said, it's been the, I  18 guess, will of the audit committee or the  19 district finance to try to issue this document  20 prior to December 31st, which is the GFOA, the  21 Government Finance Officer's Association, so that  22 the district could receive their certificate of  23 achievement from the GFOA, which is a national  24 program that reviews all governmental entity  25 ACFRs and it's this long checklist to make sure</p>	<p style="text-align: right;">Page 76</p> <p>1 but I know that there was a rash of financial  2 positions that are going. Are any of them in  3 your department?</p> <p>4 MS. MOTIWALA: I'm hoping that one of the  5 positions I'll be able to fill by December 14th,  6 because we just interviewed. But other than  7 that, the rest of them are either in the  8 screening process or advertised.</p> <p>9 MR. MOQUIN: Okay.</p> <p>10 MS. DISCH: I mean, my biggest issue is that  11 this brings funding to the district and then we  12 have a financial reporting department that's  13 severely underpaid and understaffed.</p> <p>14 So if they can help me with this, that would  15 be great.</p> <p>16 MR. MAYERSOHN: Okay. Well, let's hold off  17 -- let's just go around.</p> <p>18 MS. FERTIG: Can we just respond to that one  19 point while we are on it?</p> <p>20 MR. MAYERSOHN: Let's just hold off for a  21 second then. Because that may be in a motion  22 later on.</p> <p>23 Mr. Barnes, any questions?</p> <p>24 MR. BARNES: No.</p> <p>25 MR. MAYERSOHN: Dr. Lynch-Walsh? Any</p>

<p style="text-align: right;">Page 77</p> <p>1 questions, let's -- let's hold off the funding, 2 let's go --</p> <p>3 DR. LYNCH-WALSH: Well, the thing is, you 4 know, we create these artificial conversations if 5 we can't respond to something while it's fresh in 6 everybody's head. Because I do remember that 7 conversation. And I do remember Ms. Marte 8 saying, let me handle it internally, and, yet, 9 here we are again.</p> <p>10 And so I guess the question I'm trying to 11 understand is, has there been a job study to 12 identify by how much the salaries in that 13 department are under market? Because we haven't 14 seen anything to that effect. Because then we 15 would have some numbers to shoot for.</p> <p>16 We know -- we see the understaffing and the 17 market is what the market is, but has there been 18 a job study on your department?</p> <p>19 MS. MOTIWALA: Not the entire department but 20 Ms. Marte did do the job study on a few of the 21 positions, the senior management positions, so 22 that did happen last year, but not the entire 23 department.</p> <p>24 DR. LYNCH-WALSH: And where are the 25 vacancies, just in senior management?</p>	<p style="text-align: right;">Page 79</p> <p>1 MS. MOTIWALA: Only like a few seniors, 2 that's it.</p> <p>3 DR. LYNCH-WALSH: But is the pay -- but the 4 pay is the same, it's just they're going for a 5 position because there's nowhere for them to go?</p> <p>6 MS. MOTIWALA: No, there is a pay increase if 7 they move to like a pay grade 18, like a budget 8 support specialist position.</p> <p>9 DR. LYNCH-WALSH: But I guess I'm asking, and 10 I'm not sure why we have accounts payable people 11 in other departments, I believe in centralized 12 accounting, but that's a whole other discussion, 13 so I think a job study would be the first step.</p> <p>14 MR. MAYERSOHN: Okay. Well, let's go back, 15 do you have questions regarding the CAFR?</p> <p>16 DR. LYNCH-WALSH: Yes, I have a question 17 on -- I see the COPS, and, specifically, I'm 18 looking at the ones that were just recently done 19 last year, the 2020 COPS, as long-term debt, so 20 where would the other side of that be?</p> <p>21 We have an obligation and where are the COPS 22 currently; are they under cash; they haven't 23 turned in the projects yet? So where is the 24 other half of that?</p> <p>25 MS. MOTIWALA: So the funding that we receive</p>
<p style="text-align: right;">Page 78</p> <p>1 MS. MOTIWALA: Well, there are some like high 2 level positions, like Accountant IV, Accountant 3 III and also some clerical that are in the 4 accounts payable department.</p> <p>5 DR. LYNCH-WALSH: And the accounts payable 6 positions there wasn't a job study?</p> <p>7 MS. MOTIWALA: Not as of yet.</p> <p>8 DR. LYNCH-WALSH: Okay. So I think we would 9 need a job study to see -- because it's not like 10 the district doesn't do them. They just did one 11 I think for food and nutrition services and 12 everybody got a bump there. So -- and is it the 13 being under, the salaries being under market?</p> <p>14 MS. MOTIWALA: Yes. And one of the reasons 15 why -- people are either like retiring, 16 obviously, or some are going to another 17 department because it's a higher pay grade. So 18 in my department most of the accounts payable 19 except for the senior level positions are pay 20 grade 16, whereas some other departments have pay 21 grade 18 positions that are vacant right now. 22 So, obviously, they're applying for those 23 positions.</p> <p>24 DR. LYNCH-WALSH: Because there's no accounts 25 payable 18 position openings in your department?</p>	<p style="text-align: right;">Page 80</p> <p>1 resides in the capital project fund. And then as 2 we pay off the debt you will see it in the debt 3 service fund.</p> <p>4 MS. DISCH: You mean like where is the asset?</p> <p>5 MS. MOTIWALA: The asset would be in the 6 capital project fund.</p> <p>7 DR. LYNCH-WALSH: Okay. So I'm looking under 8 capital assets. Because it's not -- so some of 9 it -- is it construction in progress?</p> <p>10 MS. MOTIWALA: So we have other capital 11 project funds on Exhibit 3, page 29.</p> <p>12 DR. LYNCH-WALSH: On page 20 -- okay. That's 13 what I saw. Oh, so now we've broken it -- so it 14 is under cash.</p> <p>15 MS. MOTIWALA: Yeah.</p> <p>16 DR. LYNCH-WALSH: Okay. That's what I 17 thought.</p> <p>18 Okay. And then as it turns -- so they're not 19 attached to any projects, it's just cash right 20 now.</p> <p>21 MS. MOTIWALA: Well, whatever would be in the 22 project would be in the encumbered funds, in that 23 part of the fund balance.</p> <p>24 DR. LYNCH-WALSH: Okay. Thank you.</p> <p>25 MR. MAYERSOHN: Ms. Fertig?</p>

<p style="text-align: right;">Page 81</p> <p>1 MS. FERTIG: Yeah, I want to comment real 2 quickly on the jobs thing. I think this is a 3 year where it's difficult to fill a lot of 4 positions. I know on the audit committee that 5 always seems to be the case, but this year in 6 particular I think nationwide we're seeing that 7 across the -- across the spectrum of jobs. But I 8 don't think that should discourage you from 9 making your motion to add that to this so that 10 it's included in the budget and then, hopefully, 11 that situation with jobs will change. 12 That's my comment. Thank you. 13 It's good being on this end of the 14 conversation. 15 MR. MAYERSOHN: Mr. De Meo, anything further? 16 MR. DE MEO: Yes, I just want to review a few 17 things, but before I do, I want to commend the 18 finance department, the latest year, last year, 19 you received another award, the Cambridge 20 Award -- 21 MS. MOTIWALA: Thank you. 22 MR. DE MEO: -- despite depleted staff, 23 despite the pandemic. And this year, as well, 24 looks excellent. So, thank you, we appreciate 25 it.</p>	<p style="text-align: right;">Page 83</p> <p>1 find something. 2 MR. DE MEO: So these are not criticisms. I 3 think it's important for us to understand the 4 basis of this report, the financial statement. 5 So the operations are not audited by external 6 auditors. The chief auditor does a good bit of 7 that. 8 Three, is supplemental information included 9 in this report audited? 10 MR. CASTANEDA: Not the supplemental 11 information. What we'll do is we'll do a -- 12 MR. DE MEO: Well, some of it was. 13 MR. CASTANEDA: Some -- the required 14 supplemental information is in relation to the 15 audited financial, we'll give an opinion on that. 16 In relation to the audited financial information, 17 that that information is correct. Some other -- 18 some other supplemental -- the other supplemental 19 information within the document has limited 20 procedures, but it's not subjected to audit. 21 MR. DE MEO: Okay. So pages 92 to 104 22 contain the required supplemental information 23 which the auditors audited. After that, other 24 supplemental information starting on page 108 and 25 through the rest of the report, and correct me if</p>
<p style="text-align: right;">Page 82</p> <p>1 MS. MOTIWALA: Thank you. 2 MR. DE MEO: Now, these comments and 3 questions are directed at all three of you, 4 including Mr. Castaneda. Was an audit of 5 internal controls performed? 6 MR. CASTANEDA: As auditors we're required to 7 evaluate internal controls as they relate to the 8 financial statements. 9 MR. DE MEO: So I want everyone to 10 understand, the auditors don't audit the internal 11 controls. They get enough information about it 12 to do their testing and if in that testing they 13 find a weakness, significant deficiency or 14 material error, they bring it to our attention in 15 the management letter. So none of us should be 16 under the impression that the school board's 17 internal controls over the financial statements, 18 very limited, are audited by outside auditors. 19 Two, do you audit operations? 20 MR. CASTANEDA: We don't typically -- it's 21 not a specific operational audit. In the course 22 of doing our financial statement audit, if we are 23 made aware of issues that impact operations to 24 the level that we would feel would be reportable, 25 then, yes. Like we can't turn a blind eye if we</p>	<p style="text-align: right;">Page 84</p> <p>1 I'm wrong, the auditors, their only obligation is 2 to read the material to make sure that it is free 3 from obvious conflict and material -- and 4 misstatements and errors; is that correct? 5 MR. CASTANEDA: Correct. And that it agrees 6 to audited information. 7 MR. DE MEO: Right. Does not conflict with 8 the basic financial statements. 9 So that's the extent of what the external 10 auditors did. They also sent us a communication 11 which the most significant item I always look for 12 in that communication is, were there any unusual 13 transactions or significant transactions, and you 14 responded, no. 15 MR. CASTANEDA: No, nothing -- no 16 transactions that were not -- that there's not 17 guidance available to implement any transactions. 18 An example of that would be in the current year 19 the district implemented GASB 84, which you may 20 or may not have noticed, restatements within the 21 document due to the implementation of this new 22 accounting standard. But other than that there 23 was no unusual or out of -- 24 MR. DE MEO: I would have thought the CARES 25 Act, the 399 million, would have kind of, you</p>

<p style="text-align: right;">Page 85</p> <p>1 know -- I mean everybody knew about it, but I</p> <p>2 would have thought that was worthy of pointing</p> <p>3 out, not that it's -- you know, it's significant.</p> <p>4 MR. CASTANEDA: I would agree with you, it is</p> <p>5 significant. It's not unusual. However, that</p> <p>6 information is part of the single audit reporting</p> <p>7 package. That is not part of this document.</p> <p>8 MR. DE MEO: That's true.</p> <p>9 MR. CASTANEDA: That is a separate document</p> <p>10 that, again, it gets presented in January.</p> <p>11 MR. DE MEO: Okay. And, lastly, the -- I</p> <p>12 mentioned before the notes to the financial</p> <p>13 statements aren't just notes that our finance</p> <p>14 department decides to include in there, there is</p> <p>15 required information and it must be accurate and</p> <p>16 complete and our auditors audit that; is that</p> <p>17 correct?</p> <p>18 MR. CASTANEDA: That is correct.</p> <p>19 MR. DE MEO: Okay. I think that pretty much</p> <p>20 sums it up.</p> <p>21 Not that I'm -- I don't want to in any way</p> <p>22 diminish the external auditor's role, but I think</p> <p>23 it's important that we understand what they do.</p> <p>24 Their role is limited to the first 90 pages</p> <p>25 of this financial statement, auditing those items</p>	<p style="text-align: right;">Page 87</p> <p>1 certainly -- in the extreme it could give a going</p> <p>2 concern question. And I'm just wondering if that</p> <p>3 was considered as part of your audit.</p> <p>4 MR. CASTANEDA: Going concern and financial</p> <p>5 emergencies, there's certain criteria that it's</p> <p>6 outlined by two parties, one our governmental</p> <p>7 auditing standards as to what criteria would meet</p> <p>8 a going concern as well as the Florida Auditor</p> <p>9 General's office, they have their own guidelines</p> <p>10 of what constitutes a financial emergency. And</p> <p>11 no transactions or no knowledge that we're aware</p> <p>12 of met those criteria to issue a going concern or</p> <p>13 a financial emergency opinion.</p> <p>14 MR. MEDVIN: So the political turmoil out</p> <p>15 there and so-called threats are there but not</p> <p>16 enough for you to comment or give a different</p> <p>17 opinion?</p> <p>18 MR. CASTANEDA: Correct. From the</p> <p>19 information that we have, typically, I mean, the</p> <p>20 fiscal year 2022, the budget has been passed,</p> <p>21 it's fully funded. That's as far as we go out</p> <p>22 to. As -- again, as of today. Now, again, that</p> <p>23 information might change or if we have -- if the</p> <p>24 governor, for example, to your example,</p> <p>25 quote-unquote, decided to withhold funding a</p>
<p style="text-align: right;">Page 86</p> <p>1 on those financial statements. And they look at</p> <p>2 the management's discussion and analysis, which</p> <p>3 is very good, and they look at the information</p> <p>4 contained in the back. But they are not giving</p> <p>5 us a writ of everything is perfect, there are no</p> <p>6 errors, there are no deficiencies. That's not</p> <p>7 what this says.</p> <p>8 Thank you.</p> <p>9 MR. CASTANEDA: That's an excellent point.</p> <p>10 Thank you.</p> <p>11 MR. MAYERSOHN: Mr. Medvin?</p> <p>12 MR. MEDVIN: I have a comment or two about</p> <p>13 the auditor's report. This is what we would call</p> <p>14 a complete opinion?</p> <p>15 MR. CASTANEDA: Yes, unmodified,</p> <p>16 quote-unquote.</p> <p>17 MR. MEDVIN: In your work was there any</p> <p>18 consideration of giving an unclear opinion,</p> <p>19 either an adverse, subject to, or anything like</p> <p>20 that?</p> <p>21 MR. CASTANEDA: No, there was no</p> <p>22 consideration of that.</p> <p>23 MR. MEDVIN: And the reason I question that</p> <p>24 is under today's political turmoil and threats of</p> <p>25 withholding of funding from the state, that could</p>	<p style="text-align: right;">Page 88</p> <p>1 couple of months ago, that might have changed our</p> <p>2 evaluations of things. But as of today and as of</p> <p>3 what we knew at the time, they did not meet those</p> <p>4 criteria.</p> <p>5 MR. MEDVIN: Okay. And what will be the date</p> <p>6 on this opinion?</p> <p>7 MR. CASTANEDA: It would be today, November</p> <p>8 18th.</p> <p>9 MR. MEDVIN: Okay. Thank you.</p> <p>10 Ms. Shaw, do you have any questions?</p> <p>11 MS. SHAW: No. Not yet. Well, no, go ahead.</p> <p>12 My apologies.</p> <p>13 MR. MAYERSOHN: Okay. My only comment on</p> <p>14 this report, and I think everybody has made some</p> <p>15 of the comments or questions that I was going to</p> <p>16 ask, but my only concern is on page 16 of the</p> <p>17 management's discussions and analysis it talks</p> <p>18 about economic factors. And I go back to Mr.</p> <p>19 Moquin regarding the referendum funding.</p> <p>20 Referendum funding ceases June 30th, 2023.</p> <p>21 Is there an intention for the district to put</p> <p>22 this on as a question in the 2022 election cycle?</p> <p>23 MR. MOQUIN: Yes. So we've already done some</p> <p>24 calendaring and there will be ongoing discussions</p> <p>25 with the board to affirm that, but, yes, we</p>

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1 are -- we have developed a planning document and  
2 a timeline in order to potentially have that  
3 question asked again for continuation.

4 MR. MAYERSOHN: And if these referendum  
5 dollars do not pass, what's the district's future  
6 plan?

7 MR. MOQUIN: There will have to be a re-look  
8 at how funds are currently allocated. Obviously,  
9 when those raises were provided to teachers they  
10 were indicated that they were contingent on the  
11 referendum and so that they were not necessarily  
12 permanent. And then also the other major areas  
13 around security and the additional positions that  
14 we have throughout the entire organization.

15 So I think there is an acknowledgement that  
16 there's an educational awareness component that  
17 needs to be done with the community so that  
18 they're aware just how significant these funds  
19 are as it relates to compensation for our  
20 instructional staff as well as for the security  
21 efforts around the district.

22 MR. MAYERSOHN: Okay. Those are my comments.  
23 So, yes, Dr. Lynch-Walsh.

24 DR. LYNCH-WALSH: When you asked about this I  
25 looked at a page that I hadn't looked at before.

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1 the problem is, you're not auditing the budget,  
2 you're auditing the actuals, so if there was a  
3 shortfall of say 38 million needed to complete  
4 the remaining projects and that was not reflected  
5 in the budget, that could potentially create a  
6 problem? I mean, I've mentioned it, Florida  
7 TaxWatch is on it now, and Atkins in their last  
8 quarterly risk letter is sort of alluding to it  
9 more, that --

10 MR. CASTANEDA: Just to be clear, when we say  
11 going concern or financial emergencies, from our  
12 perspective as external auditors, that means if  
13 the organization will cease to operate. So,  
14 while I'm sure there are budget shortfalls and  
15 things, those I don't think would rise to the  
16 level that the School Board of Broward County  
17 would cease to exist as an organization. It's  
18 how we -- that's how we evaluate those types  
19 of going concerns.

20 DR. LYNCH-WALSH: No, I get it, and that's  
21 the source of frustration, is there are a lot of  
22 things that are not working or not as they ought  
23 to be, but none rise to the level of concern --  
24 or of being concerned about the district not  
25 being a going concern in the future.

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1 On page 15, Capital Assets and Debt  
2 Administration, did the district speak to how  
3 they plan on paying for the new building at  
4 Rickards?

5 MS. MOTIWALA: No, I do not have that  
6 information.

7 DR. LYNCH-WALSH: Because the plan is to  
8 issue COPS. And my understanding, I missed the  
9 last financial advisory committee meeting, is  
10 that they have the capacity to issue up to  
11 another 250 million in COPS without going over  
12 the threshold. I only bring that up since this  
13 is specifically mentioned in here. But there's  
14 no discussion in this as to how they're paying  
15 for it.

16 And then just a point of clarification, you  
17 said the budget was fully funded, did you mean,  
18 Mr. Castaneda said that, you mean the district's  
19 budget?

20 MR. CASTANEDA: When I say fully funded, that  
21 that budget document was approved and there's  
22 plans in place to operate in fiscal year '22, the  
23 current fiscal year we're in now.

24 DR. LYNCH-WALSH: Okay. So if there was a  
25 shortfall in what was needed, because, of course,

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1 But taken in totality, if they all come home  
2 to roost at the same time, it could be  
3 problematic. I guess we'll just have to wait and  
4 see what happens.

5 MR. MAYERSOHN: Okay. Ms. Disch, you had a  
6 motion?

7 MS. DISCH: Yes, I do. Let me find my paper.  
8 Three bullet points.

9 MR. MAYERSOHN: Just before, do we have to  
10 take these two separately, the communication  
11 letter and the financial report?

12 MR. JABOUIN: You could have a consolidated  
13 motion including the Management Memorandum, the  
14 ACFR, the Independent Auditor's Report and the  
15 communication letter --

16 COURT REPORTER: Joris, mike.

17 MR. JABOUIN: I'm sorry, I need to speak into  
18 the mike. I'm sorry. I'll say that again.

19 A consolidated motion for all these documents  
20 would be sufficient.

21 MR. MAYERSOHN: Okay. So Go ahead, Ms.  
22 Disch.

23 MS. DISCH: I have three points that I would  
24 like to transmit. One is I would like to  
25 increase head counts. If I remember correctly

<p style="text-align: right;">Page 93</p> <p>1 last year I said add two more head counts. A job 2 study for the Accounting &amp; Finance Department. 3 And if it's still there, I know it sounds like 4 one head count it was removed, but I would like 5 to remove the CPA requirement from the accounting 6 department when they're trying to hire head 7 counts, that it be preferred but not required. 8 MR. MAYERSOHN: Okay. Do we have a second? 9 MS. FERTIG: I'll second it. 10 MR. JABOUIN: Can I please confirm the 11 wording, Ms. Disch? It's to increase the head 12 count in the Accounting &amp; Finance Department, 13 conduct -- 14 MS. DISCH: Specific to financial reporting. 15 MR. JABOUIN: Increase head count in the 16 Accounting &amp; Finance Department specific to 17 financial reporting, a job study for the 18 Accounting &amp; Finance Department, and then 19 removing the CPA requirement for the Accounting &amp; 20 Finance Department? 21 MS. DISCH: That's right. 22 MR. JABOUIN: Those are the points. Thank 23 you. 24 MR. MAYERSOHN: All right. Is there any 25 other -- and then a motion to --</p>	<p style="text-align: right;">Page 95</p> <p>1 in accounting. 2 MS. MOTIWALA: No, it's my position, the 3 director, the Accountant V and assistant 4 director. Anything below does not require a CPA. 5 MS. DISCH: Okay. Yeah, so I don't think 6 that any of those require a CPA, any of those 7 positions. 8 DR. LYNCH-WALSH: Well, see, my fear, and we 9 just had this happen in the Business Support 10 Center, is after the board actually approved a 11 stronger job description that specified a 12 requirement of an accounting or finance degree, 13 they managed to do some tap dancing, that because 14 the person had a generic master's degree but 15 lacked the accounting background, we now -- they 16 then hired somebody because they said any 17 master's trumps the accounting requirement, which 18 was not the intent at all. So I fear by taking 19 that out for these higher level positions and 20 saying preferred, you could end up with someone 21 with an underwater basket weaving background. 22 MS. DISCH: But could you work in financial 23 reporting and not be an accountant? Like could 24 that person be hired? 25 DR. LYNCH-WALSH: In this district, yes, I</p>
<p style="text-align: right;">Page 94</p> <p>1 MS. DISCH: Preferred not required. 2 MR. JABOUIN: I'm sorry, I didn't catch that 3 last one. 4 MS. SHAW: I have a comment when you're 5 ready. 6 MR. JABOUIN: Removing the CPA preference. 7 MS. DISCH: The requirement. The 8 requirement. 9 MR. JABOUIN: The CPA requirement. 10 MS. DISCH: If it's preferred I think that's 11 fine, but you only need to be a CPA to like sign 12 an audit opinion. 13 MR. JABOUIN: So remove the CPA requirement 14 for Accounting &amp; Finance but make it preferred? 15 MS. DISCH: Yes. 16 MR. JABOUIN: Okay. Thank you. I'm sorry I 17 missed that. 18 MR. MAYERSOHN: And then including a motion 19 to transmit? 20 MS. DISCH: Yes. 21 MR. MAYERSOHN: Okay. Dr. Lynch-Walsh? 22 DR. LYNCH-WALSH: I just wanted to clarify 23 because that's the only piece I don't remember, 24 is what was the CPA requirement attached to? 25 MS. DISCH: I thought it was every head count</p>	<p style="text-align: right;">Page 96</p> <p>1 could see it happening. Should it happen? 2 Absolutely not. But I could see it happening. 3 I'm afraid of removing -- I agree with you in 4 theory, but I've seen too many oddball things 5 occurring, and until that changes, I -- that's 6 the only piece I have a problem with. 7 MS. DISCH: Well, hopefully, to that point, 8 I'd be okay with moving that because then to that 9 point the job study should then give these people 10 the money that they would get a CPA. 11 MR. MAYERSOHN: So are you removing that from 12 your motion? 13 MS. DISCH: Yeah, I'll remove that. That's 14 fine. 15 MR. JABOUIN: The CPA requirement motion is 16 being removed? 17 MS. DISCH: Yes. 18 MR. JABOUIN: Thank you. 19 MS. FERTIG: But my only concern is, yes, 20 I'll still second it, my only concern is the 21 marketplace and what availabilities there are for 22 people applying for jobs. So if you make it -- 23 if you require too much in your job description 24 it may be difficult to recruit people for these 25 jobs. And you would probably know the answer to</p>



<p style="text-align: right;">Page 97</p> <p>1 that, whether it will be or won't be, because 2 you've been trying to hire. 3 MS. MOTIWALA: The current vacancies that I 4 have do not require a CPA. It's only preferred. 5 So -- but as was just mentioned, it is hard to 6 recruit people with accounting degrees and good 7 experience. So that has been the challenge 8 regardless of the CPA designation. 9 DR. LYNCH-WALSH: Unless you pay them. 10 MR. MAYERSOHN: That's where I think the job 11 study will come in and help facilitate that. 12 MS. DISCH: I believe that's true. 13 MR. MAYERSOHN: Ms. Shaw, any comments? 14 MS. SHAW: I do. 15 MR. MAYERSOHN: Go ahead. 16 MS. SHAW: So I agree that it should be 17 preferred, and -- but my process here is how do 18 we hire? And I know as government, I work for a 19 local government, and it's such that -- and I'm 20 hearing my echoing myself -- it's such that, you 21 know, we can't compete with corporate America. 22 But even if you hire someone with a CPA, within a 23 very short period of time they may leave because 24 someone else may pay them a little bit more 25 money. But earlier on in the conversation she</p>	<p style="text-align: right;">Page 99</p> <p>1 local governments to go out and say what the job 2 study is -- it's based on a job study. 3 So the job study may come back and say the 4 senior accountant should start at \$82,000, but 5 that doesn't necessarily mean as a local 6 government you're going to start it at \$82,000. 7 So it needs -- the job study is one of the 8 many things that we're using as the way to 9 determine in terms of this position. It should 10 not be the one that we're relying on to make sure 11 that we're hiring quality staff and paying them 12 good money and who wants to stay. 13 DR. LYNCH-WALSH: But they don't have a job 14 study right now, so we have to start somewhere. 15 MR. MAYERSOHN: Yes, Ms. Fertig? 16 MS. FERTIG: Yeah, I just -- Ms. Shaw said 17 something that I think could fit into this motion 18 and I agree with you about the job study, we need 19 to do that, but I just want to reemphasize, I 20 think the marketplace overall is difficult right 21 now, whether it's a government job or a private 22 job, from both personal experience and reading, 23 you know, the papers. But, I think you used the 24 phrase, Phyllis, CPA preferred, and I'm wondering 25 if you could put that back in your motion with</p>
<p style="text-align: right;">Page 98</p> <p>1 made a point to say that people are moving from 2 her area to another area. And so I would love 3 for it to be designated or set up where the job, 4 the senior accounting position, is for this area 5 alone, where, if they're moving, they're moving 6 for an increase, a better job, not because you're 7 in the same title but you're able to go over to 8 another county-related position and make more 9 money. If that makes any -- if that makes any 10 sense. 11 DR. LYNCH-WALSH: I think the job study, no 12 matter what, will sort of highlight where the 13 problems are and where they need to go in terms 14 of pay being offered. 15 MS. SHAW: Who is speaking? 16 DR. LYNCH-WALSH: Nathalie. 17 MR. MAYERSOHN: I mean this, this is not -- 18 MS. SHAW: I'm sorry, Mr. Chair, I don't 19 totally agree. I mean, we have done job studies 20 here quite a bit and the job study is one thing. 21 But when you're creating a position and you have 22 other local governments within the tri-county, 23 within the State of Florida, who are paying X 24 amount of dollars, it's very difficult even with 25 the job study for the district or even other</p>	<p style="text-align: right;">Page 100</p> <p>1 that -- with that caveat. Or if you don't think 2 that's appropriate, that's fine. 3 MS. DISCH: In my personal opinion, these 4 roles, I know that I have also seen the district 5 just hires, and from what I've seen and what we 6 heard earlier today, who is no longer sitting 7 here, we have a bookkeeping department that 8 doesn't even have accounting and financial 9 personnel in it, which is very worrisome, but to 10 be able to interview and put anything like this 11 together, I really hope that when you're 12 interviewing someone, you need people to help you 13 and you wouldn't hire someone. And I do think 14 that making CPA preferred, not required, there 15 are a lot of newer people coming out of schools 16 who are not CPAs yet who could fill these roles 17 who maybe have four or five years of experience 18 in a big four and are working so many hours and 19 just don't have enough time to take the CPA that 20 are more than qualified, but I really -- I hire 21 people who work for me who are not CPAs who are 22 10 times smarter than some CPAs I know. So I 23 just think -- I, personally, think CPA not 24 required makes sense, but I also understand what 25 Dr. Walsh was saying.</p>

<p style="text-align: right;">Page 101</p> <p>1 DR. LYNCH-WALSH: I'm not vehemently opposed</p> <p>2 to it being preferred. I would still vote for it</p> <p>3 anyway.</p> <p>4 MS. DISCH: So I'll put it back in.</p> <p>5 MR. MAYERSOHN: So we'll put it back in. Mr.</p> <p>6 Jabouin, put it back in.</p> <p>7 MR. JABOUIN: Remove the requirement of ---</p> <p>8 remove the CPA requirement of the accounting and</p> <p>9 finance department and make it preferred.</p> <p>10 MR. MAYERSOHN: And Ms. Fertig, you're okay</p> <p>11 with that?</p> <p>12 MS. FERTIG: Yes, I am fine with that.</p> <p>13 MR. MAYERSOHN: All right. So is there any</p> <p>14 more discussion?</p> <p>15 (No response.)</p> <p>16 MR. MAYERSOHN: Seeing none, all those in</p> <p>17 favor signify by saying aye.</p> <p>18 COMMITTEE MEMBERS: Aye.</p> <p>19 MR. MAYERSOHN: Anybody opposed?</p> <p>20 (No response.)</p> <p>21 MR. MAYERSOHN: There you go. So we</p> <p>22 transmitted Item Number 9 and 10.</p> <p>23 MR. DE MEO: Mr. Chair?</p> <p>24 MR. MAYERSOHN: Yes.</p> <p>25 MR. DE MEO: Briefly, next time this report</p>	<p style="text-align: right;">Page 103</p> <p>1 And especially today for him to take the time to</p> <p>2 attend the meeting when he's getting married on</p> <p>3 Saturday. And I would congratulate him.</p> <p>4 MR. MAYERSOHN: It's not a destination</p> <p>5 wedding?</p> <p>6 MR. CASTANEDA: Well, it's Miami-Dade County,</p> <p>7 some people might think it's a --</p> <p>8 MR. MAYERSOHN: I thought you and Mr. O'Keefe</p> <p>9 were going to have like a dual wedding.</p> <p>10 MR. CASTANEDA: I know. Maybe he'll be my</p> <p>11 father-in-law, but, no.</p> <p>12 Thank you, Erum. That's very much</p> <p>13 appreciated and I'll repeat everyone's sentiment</p> <p>14 here, that you and your team do an excellent job.</p> <p>15 As complex as this document is and as complex as</p> <p>16 this organization is, just kudos to you. Thank</p> <p>17 you.</p> <p>18 MS. MOTIWALA: Thank you.</p> <p>19 MR. MAYERSOHN: Are you auditing the cost of</p> <p>20 the wedding?</p> <p>21 MR. CASTANEDA: I have my spreadsheets.</p> <p>22 MR. MAYERSOHN: Well, congratulations.</p> <p>23 MR. CASTANEDA: Thank you.</p> <p>24 MS. MOTIWALA: Thank you.</p> <p>25 MR. MAYERSOHN: All right. So Item Number</p>
<p style="text-align: right;">Page 102</p> <p>1 is presented to us I think there should be a</p> <p>2 little expanded, I mean, 15 minutes format, where</p> <p>3 with the auditors go through the entire report,</p> <p>4 and I don't mean line by line and numbers,</p> <p>5 explaining the difference between government</p> <p>6 accounting standards and generally accepted</p> <p>7 accounting standards and government auditing</p> <p>8 standards versus generally accepted auditing</p> <p>9 standards. These are meaningful things and</p> <p>10 background for us to evaluate what's before us.</p> <p>11 And I would limit it to 15 minutes, but I think</p> <p>12 that's really important.</p> <p>13 MR. MAYERSOHN: Duly noted. You got that?</p> <p>14 MR. CASTANEDA: I would love that.</p> <p>15 MR. DE MEO: Instead of me interrogating you.</p> <p>16 MR. MAYERSOHN: All right. Moving on to Item</p> <p>17 Number 11, the Proposed Audit --</p> <p>18 MS. MOTIWALA: If I may -- sorry.</p> <p>19 MR. MAYERSOHN: Yes.</p> <p>20 MS. MOTIWALA: I would like to thank Mr.</p> <p>21 Castaneda for all his hard work and time that he</p> <p>22 has given to this audit. And I would like to say</p> <p>23 that any time I needed to ask him a question,</p> <p>24 whether it was like in the late evening, he would</p> <p>25 always be there for us. And I do appreciate it.</p>	<p style="text-align: right;">Page 104</p> <p>1 11, Proposed Audit Plan for School/Fiscal 2022.</p> <p>2 MR. JABOUIN: Thank you very much, Mr.</p> <p>3 Mayersohn.</p> <p>4 So Agenda Item Number 11 is the school year</p> <p>5 '22 audit plan. As I mentioned at our previous</p> <p>6 meetings, I generally prepare this document for</p> <p>7 the first meeting of the school year. However,</p> <p>8 the interim superintendent, Dr. Cartwright, she</p> <p>9 started on August 2nd, and to be able to go over</p> <p>10 the plan with her and put it in the August 12th</p> <p>11 package was not practical given some of the</p> <p>12 challenges that Dr. Cartwright and the board were</p> <p>13 facing upon her hire.</p> <p>14 Ultimately, I presented the plan at the</p> <p>15 September 30th audit committee meeting. It was</p> <p>16 deferred to this meeting. In the meantime I had</p> <p>17 discussions with seven of the nine board members</p> <p>18 and I also had a workshop on November 3rd. The</p> <p>19 significance of the workshop was primarily to</p> <p>20 determine the board's preferences as far as</p> <p>21 reviewing on page 26 of the plan the former --</p> <p>22 the transactions that occurred during the tenure</p> <p>23 of the former chief information officer or my</p> <p>24 preference as far as reviewing the current \$70</p> <p>25 million bid that the district has.</p>

<p style="text-align: right;">Page 105</p> <p>1 Now, the direction is clear from the board,  2 that they would like us to take a look at the  3 information from the chief information officer.  4 The -- the audit concerns, which are not --  5 they're based on risk assessments, is to look at  6 the current transactions that are going on in the  7 IT department. And so outside of the plan I'll  8 have to figure out how to address that and cover  9 that, because, professionally, I should be  10 looking at some of the current controls of bids  11 that are going out today. But what we'll do is  12 we'll start the process with the next  13 transaction. The motion that was passed by the  14 audit committee about a year ago involved looking  15 at the \$81 million bid, which was the last one  16 that HCT looked at, and so now the bids that are  17 after that, there's about 110 different bid  18 transactions that occurred during the two tenures  19 of the former chief information officer, is to go  20 through that process and pick the next one and so  21 forth.  22 So that was the direction that I -- that I  23 needed to hear from the board and that is the  24 direction that we will be taking.  25 The plan itself, though, it is a live</p>	<p style="text-align: right;">Page 107</p> <p>1 managers to see if they can complete some of  2 these projects that are on the plate. But  3 there's also many things that we don't know. We  4 don't know what is going to be in the Auditor  5 General report. They're currently doing five  6 different audits right now of the district. We  7 don't know what other state regulators may have.  8 We don't know if the potential grand jury report  9 will have some requirements of the function as  10 well, as well as unknown risks that we just don't  11 know. But we have put together the best plan  12 that we can and we made sure that it's addressed  13 the significant risks of the district, which are,  14 one, information technology, where there are  15 plenty of projects that address that.  16 Construction, many projects that address that.  17 Vendor contracts, procurement, regulatory,  18 discipline, behavioral threat assessment,  19 maintenance contracts and payroll, those are the  20 areas that have come up in meetings that we have  21 had, topics that have come up either at these  22 meetings or the committee or board as far as  23 areas that we need to cover. And so there are  24 plenty of projects that do address that.  25 But take a look at page 32, because that's</p>
<p style="text-align: right;">Page 106</p> <p>1 document. So many of the requirements that we  2 have as far as the auditor general, as far as the  3 board asking us to take a look at certain areas,  4 those are already in process and there's really  5 not much latitude as there is areas that we're  6 required to cover. In the document, within  7 itself, which I'm going to zoom by really  8 quickly, on page 3, I cover what we provide as  9 far as assurance. We provide reasonable  10 assurance. We don't provide absolute assurance  11 in our work because the work is done on a test  12 basis. We don't look at all of the transactions.  13 We do sampling. We take a look at the controls,  14 ensure that a follow-up is performed. And then  15 in future years, as we evolve the department, I  16 envision that we can look deeper into the design  17 of the controls, enhance our reviews to prevent  18 potential fraud, waste or abuse that may occur,  19 and then continuing to look at our efficiency.  20 Take a look at page 5 of the document and  21 there are certain assumptions as far as our  22 staffing, as far as potentially individuals  23 either leaving and us being able to hire our six  24 open positions. We have taken a look at our  25 capacity. I've discussed the plan with my</p>	<p style="text-align: right;">Page 108</p> <p>1 where some of our nonreporting projects happen as  2 far as our charter school reviews that are going  3 on right now and that yield to the charter school  4 meeting that I have on Friday where we review all  5 of the financials from an annual and monthly  6 review of the charter schools.  7 There are also other projects that we do such  8 as training of our own team, investments that we  9 make in training the district at the school level  10 with a compilation of their business practice  11 bulletins. We also are deeply involved in the  12 inventory process improvement project and then  13 the Auditor General audits that I mentioned, the  14 five of them that go on, those do take a good  15 amount of time but they don't actually lead to a  16 report that comes in this meeting.  17 Page 40 is where we have the projects that we  18 don't have room for. On the bottom I've removed  19 the ones involving the former CIO, we've moved  20 that to the front of the report, but there really  21 is no room for other areas. Not that there's  22 anything that we are aware of that is of concern,  23 but other areas that it would make sense to look  24 at, such as vehicles and transportation and FTE  25 and Title 1 and travel, those are areas that we'd</p>

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<p>1 like to be able to bring them into future years, 2 but we just don't have the room on the plan to be 3 able to do the audits, because the audits do get 4 reviewed. We do get peer reviewed. They have to 5 be done within proper standards. And I am 6 involved in reviewing and signing off on all of 7 our audit work and so forth. So the board has 8 added to our team, we are recruiting, we're deep 9 in the interview phase for a director level for a 10 role that's going to provide us the opportunity 11 for quality control in our fieldwork, make sure 12 that our team members are properly trained 13 in-house and that the work is getting done and 14 reviewed correctly.</p> <p>15 And then -- and so the real plan begins on 16 page 22. And it goes on and it does include all 17 of the components that I've mentioned as far as 18 what gets reported and the other work that we do 19 that are outside of work that yields a report. 20 So, ultimately, we are very -- we've already 21 begun many of the projects that are there. So I 22 talked earlier about vending machines, there are 23 other projects that are also in the pipeline that 24 in order to really add something in then we 25 really need to take something out. And the idea</p>	<p>1 either in some kind of executive nonpublic forum, 2 if that's possible, I don't know if Mr. Moquin or 3 legal counsel can advise us on that. Otherwise, 4 I think there has to be recognition that we are 5 not part of the risk assessment process.</p> <p>6 Now, Mr. -- the chief auditor has extended to 7 me graciously, generously, on several occasions 8 for me to sit down with him one-on-one and to go 9 over this, but in a way that's helpful, in a way 10 it just kind of puts a burden on one person.</p> <p>11 So if there is a means for us to meet 12 without, because of the sensitive nature, and to 13 consider the risk assessment without exposing it 14 to the public, for obvious reasons, there's the 15 deterrent aspect of a plan and exposing sensitive 16 information, you know, maybe that would be 17 helpful. Lastly --</p> <p>18 MR. JABOUIN: If I may suggest, to your 19 comment, Mr. De Meo, we can have during our next 20 peer review, we get the peer review done that 21 they review our department, and they did look at 22 that process, we can have them specifically 23 address that point during the next peer review.</p> <p>24 MR. DE MEO: Yeah, I think that's great, but 25 it isn't this committee. And if we are charged</p>
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<p>1 of hiring an outsider to add to it, I still 2 manage those particular audits and I'm involved 3 in the meetings, so there's only so much capacity 4 with that. But with the potential hire of a 5 director I would have more bandwidth to be able 6 to manage those outsiders a little bit -- a 7 little bit faster.</p> <p>8 So that's my introduction of the report. I 9 do want to go ahead and include all of the 10 comments in order to make this the best plan that 11 we can. Thank you.</p> <p>12 MR. MAYERSOHN: Are there any -- Mr. De Meo?</p> <p>13 MR. DE MEO: A few comments. It's a 14 comprehensive and ambitious plan. It appears 15 that you're down one director and one manager and 16 I don't know how you could possibly accomplish 17 all of this without a director at least.</p> <p>18 Further, as you've stated and on page 40 it 19 says, all audits are subject to be annual -- are 20 reassessed annually. In other words, you 21 assess -- you do a risk assessment and that risk 22 assessment has been a subject that I have 23 discussed with you over the years on this 24 committee.</p> <p>25 I really would like to find a way for us</p>	<p>1 with responsibility over the auditing function, 2 internal auditing function, it seems to me we are 3 not given the ability to discharge that one 4 specific and very important item.</p> <p>5 Let me move on. Lastly, I have been also 6 very concerned about controls over information 7 technology, cyber security and so on over the 8 years. We've talked about it. Okay.</p> <p>9 I noticed, and we talked about this before 10 the meeting, there was an audit done by RSM of IT 11 and they either issued their report or will issue 12 their report, and because of the sensitive nature 13 of the information contained therein, we -- it's 14 been shared with the board but not this 15 committee. And, again, that's okay, that's fine, 16 it's just I hate to be responsible for something 17 we don't have the ability to properly discharge 18 and dispose of.</p> <p>19 So if we could find a way to either exclude 20 that from our duties or find the means for us to 21 move without exposing any sensitive documents or 22 information, I think that would be an important 23 improvement.</p> <p>24 MR. JABOUIN: All right. I'll explore that 25 with Mr. Vignola and talk to Mr. Moquin about</p>

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1 that as well.

2 MR. MAYERSOHN: Any other questions;  
3 comments?

4 MS. FERTIG: I just want to thank you for  
5 putting back in that audit on and I think -- I'm  
6 going to move to transmit because I know we're  
7 getting close to our time and if someone seconds  
8 it there can be discussion on the motion, maybe.

9 MR. MAYERSOHN: Okay. So Dr. Lynch-Walsh and  
10 then we'll --

11 DR. LYNCH-WALSH: I'm bringing up the DAC  
12 motion that was passed.

13 MR. MAYERSOHN: Correct.

14 DR. LYNCH-WALSH: Unless you already have it.  
15 So DAC passed a motion I think at the last -- or,  
16 yeah -- the October meeting or two weeks ago.

17 MR. MAYERSOHN: The October meeting.

18 DR. LYNCH-WALSH: October meeting to include  
19 in the 2021-22 operational audit plan, the  
20 operational audit of selected school advisory  
21 councils to evaluate compliance with Florida  
22 statutes, applicable laws and guidelines, lines  
23 that govern school advisory counsels. So that  
24 passed and then the trick, of course, is getting  
25 something into the audit plan.

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1 suggestion, because, otherwise, we're going to  
2 lose quorum and we need it to transmit this.

3 You made a motion? Were you willing to make  
4 a motion, Ms. Fertig?

5 MS. FERTIG: I'm making the motion and I'm  
6 willing to amend it once we approve it. So I'll  
7 make a motion if someone wants to second it and  
8 then we can --

9 MS. SHAW: I'll second it. Phyllis.

10 MR. MAYERSOHN: Okay. Ms. Shaw has seconded  
11 the motion.

12 MS. FERTIG: And then I have a question about  
13 substitution for --

14 MR. MAYERSOHN: Okay. So do we have a motion  
15 to transmit and I guess --

16 MS. DISCH: So moved.

17 MR. JABOUIN: I'm sorry, I was just quickly  
18 doing an analysis of the motion. So two members  
19 will leave at 1:00, Mr. De Meo and Ms. Disch.

20 MS. FERTIG: And I would also. I can stay a  
21 few minutes, but --

22 MR. JABOUIN: So 1:00 is the stop point and  
23 we do have RSM outside.

24 DR. LYNCH-WALSH: That's not happening.

25 MR. MAYERSOHN: Right. We're not going to

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1 MR. JABOUIN: So getting something into the  
2 audit plan would mean getting something out of  
3 the audit plan.

4 So as we currently stand right now the  
5 internal funds, which are on page 22, we still  
6 need to complete the remainder of the 2020 audits  
7 for those.

8 DR. LYNCH-WALSH: Okay. So what's actually  
9 in this plan? Because, honestly, I'm getting  
10 like a headache from trying to decipher these  
11 color codings, and because some of them are so  
12 dark, I can't quite tell what's a priority and  
13 what isn't.

14 MR. JABOUIN: So, Dr. Lynch-Walsh, regarding  
15 the schools, what's priority are the ones that I  
16 have mandatory statutory compliance, on the far  
17 right column, those are done by the school  
18 auditors.

19 DR. LYNCH-WALSH: And I'm not looking to cut  
20 those. I'm trying to get down to things we can  
21 cut.

22 MR. JABOUIN: But those are the people that  
23 do the school audits. And so --

24 MS. DISCH: I have to leave, the latest is 1.

25 MR. MAYERSOHN: So here's -- let me make this

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1 get to RSM.

2 MS. FERTIG: Okay. So can I -- can I just --  
3 I made the motion but I just wanted to call one  
4 thing up and ask this, it may not be possible --

5 MR. MAYERSOHN: Okay. So we have a motion,  
6 we have a second, now we can have discussion,  
7 further discussion.

8 MS. FERTIG: Okay. So I'm going to just ask  
9 a couple things in here, don't take this any  
10 which way, but let me ask number 7, Promise, on  
11 page 24.

12 MR. MAYERSOHN: Go ahead.

13 MS. FERTIG: Well, I'm looking to what, you  
14 said we'd have to cut something if we're going to  
15 do it, I don't think we've ever done the school  
16 advisory council, so I think that's a pretty  
17 important topic. I'm looking for something that  
18 we can -- if he's saying we have to pick one or  
19 the other, so I'm asking about page 24, number 7.  
20 What is that audit; is that on the Promise  
21 program?

22 MR. JABOUIN: Yes, it is on the Promise  
23 program. There is an area that has a high  
24 visibility and it's part of our compliance work  
25 that we do involving the code of conduct and the

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<p>1 district's discipline policies. It's -- Ms.  2 Fertig, it would be challenging to remove that.  3 There are some board members that have an  4 interest in that particular subject.  5 MS. FERTIG: I understand that. I know  6 you've got above that behavioral threat  7 assessment.  8 MR. JABOUIN: One more thing to add as well  9 is, the people that do those audits are the  10 school auditors as well as opposed to -- so  11 different people work on different disciplines on  12 that front.  13 MS. FERTIG: Okay.  14 MR. MAYERSOHN: What about charter school  15 investigations?  16 DR. LYNCH-WALSH: That was going to be my  17 suggestion.  18 MR. JABOUIN: So those are driven mostly by  19 -- and the individuals that do that are not  20 school individuals as well. Those come from the  21 Florida Department of Education's Office of  22 Inspector General. I don't have latitude to not  23 do those. We actually have a couple that are  24 going on that are part of that. Like I said,  25 there's no latitude in the charter schools, if</p>	<p>1 required internal funds audits. We do need to  2 separate them because the audits are so big that  3 you will never actually be able to publish them  4 if you're trying to audit everything, that you  5 need to carve out the pieces that you're going to  6 report on.  7 MR. MAYERSOHN: Well, this -- and, again, the  8 intent of this motion was to identify, not 250  9 schools, to pick a selected number of schools to  10 determine, not just the funding, but whether or  11 not they were in compliance with statutory SAC  12 requirements, such as notices of meetings,  13 whether or not a meeting was three days noticed  14 for an item to be voted on, other aspects of  15 statutory SAC controls, bylaws, things like that;  16 were they adhering to those requirements? More  17 so than just their funds, which, you know, is,  18 obviously, part of it. So SACs have never been  19 audited for compliance. I think Ms. Fertig had  20 mentioned that.  21 This issue being 20 schools, 25 schools, I  22 don't necessarily see that as just the standpoint  23 of going -- you know, going back to what we  24 talked about, the Business Support Center, are  25 they in compliance with what they say they're</p>
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<p>1 you're referring to page 26.  2 DR. LYNCH-WALSH: What about payroll; did  3 they get that under control?  4 MR. JABOUIN: So payroll is the result of the  5 request by the audit committee from a motion a  6 couple years ago. I do know that Ms. Hixon  7 during some of her comments has asked that we not  8 only do those of schools but also of departments.  9 So I think she's in favor of keeping that piece  10 on.  11 MR. MAYERSOHN: So --  12 MS. FERTIG: Well, could you --  13 MS. SHAW: Can I make a suggestion?  14 MS. FERTIG: I'm wondering if you can throw  15 some of the Promise in with the behavioral  16 threat.  17 MR. MOQUIN: I was just going to say, Joris,  18 in the interest of time, why don't you make a  19 recommendation to the committee of what you could  20 substitute out to put that in?  21 MR. JABOUIN: Actually, Mr. Moquin, there is  22 no option to take anything out. The audits,  23 themselves, the individuals that would take a  24 look at those SAC funds are the school-based  25 individuals that are needing to get done the</p>	<p>1 going to do or we're just letting them go out and  2 make determinations of what they are?  3 I don't know whether or not that's something  4 that can be done by an outside firm, whether it  5 has to be done internally, you know, where the,  6 obviously, the funding issue is, but there are  7 some things, I know the Promise program, we  8 haven't seen an audit but that's been going on  9 for a while.  10 MR. JABOUIN: Yeah, these audits do take a  11 long time to be able to complete.  12 MR. MAYERSOHN: Right.  13 MR. JABOUIN: Adding something will come at  14 the expense of something else. So if we have  15 people that are working on the discipline work to  16 do the SAC audits, then they will not be doing  17 those projects, and those are very important to  18 the board.  19 The internal funds ones are very important  20 not only for the issues that were discussed  21 earlier today but the Auditor General has a keen  22 interest in that. So there really is no room for  23 those audits without taking something else.  24 If the committee would like me to explore  25 taking something else, then I can do so and</p>

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<p>1 provide some commentary at the next meeting on 2 what works out best. Because one of the things I 3 also have to do is address the issue of the IT 4 bids that are going on as well. So there are -- 5 which is not in the plan as well.</p> <p>6 So at this particular time, if there are some 7 SACs that individuals think that there is any 8 sort of fraud or any issues of huge concern, then 9 let's go ahead and look at that, because those 10 would be huge. Schools -- they would be 11 concerning, and if something is concerning -- if 12 individuals think that there's any fraud or 13 anything wrong that's going on, then we do need 14 to look at those under all circumstances.</p> <p>15 MS. SHAW: Mr. Chair, I know you guys keep 16 forgetting about me.</p> <p>17 MR. MAYERSOHN: No, we don't forget about 18 you, but we're limited in time, so --</p> <p>19 MS. SHAW: I know and what I was going to 20 say is going to be quick and is going to 21 piggyback --</p> <p>22 MR. MAYERSOHN: Okay. Go ahead.</p> <p>23 MS. SHAW: -- off what he was just saying, 24 which is, basically, giving him some time, 25 because -- listen, I am all in favor because I</p>	<p>1 just --</p> <p>2 DR. LYNCH-WALSH: So that the board sees it. 3 Because otherwise they'll be completely unaware.</p> <p>4 MR. MAYERSOHN: Correct.</p> <p>5 MR. JABOUIN: Can I please have that wording 6 again please?</p> <p>7 MS. FERTIG: Okay. So it was the motion to 8 transmit with the recommendation to the board 9 that the chief auditor explore the DAC motion to 10 audit School Advisory Councils. And Nathalie 11 will provide you with the language of that.</p> <p>12 DR. LYNCH-WALSH: Right.</p> <p>13 MR. MAYERSOHN: Okay. So that's your --</p> <p>14 MS. SHAW: Accepted. Accepted.</p> <p>15 MR. MAYERSOHN: That's the motion. Ms. Shaw, 16 you seconded the amendment?</p> <p>17 MS. SHAW: Yes, I second the amendment.</p> <p>18 MR. MAYERSOHN: All right. So is there any 19 further discussion on this item?</p> <p>20 (No response.)</p> <p>21 MR. MAYERSOHN: Seeing none, all those in 22 favor signify by saying aye.</p> <p>23 COMMITTEE MEMBERS: Aye.</p> <p>24 MR. MAYERSOHN: Anybody opposed?</p> <p>25 (No response.)</p>
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<p>1 was a DSE chair, I was a SAC chair for several 2 schools, so this is really, really important. So 3 I'm all in favor, but what -- continuing what he 4 was saying, allowing him some time to come back, 5 when is our next meeting, in January, with a plan 6 which would also include if we need to hire an 7 outside person to provide assistance to get it 8 done, but a plan, not just, well, I was able to 9 move some things around and I'm able to only do 5 10 of the 25 schools that were suggested, but a plan 11 to get some done, which would include us re- 12 looking at this 46-page document and deciding, 13 you know, if there's something that could be 14 delayed, but at least get started this year but 15 come back with a plan in January as this is what 16 we're going to do.</p> <p>17 MS. FERTIG: So could I add to my motion that 18 we transmit it with a recommendation to explore 19 an option for an audit of the School Advisory 20 Council?</p> <p>21 DR. LYNCH-WALSH: As requested by DAC.</p> <p>22 MS. FERTIG: As requested by DAC.</p> <p>23 DR. LYNCH-WALSH: So we can include this in 24 the transmittal.</p> <p>25 MS. FERTIG: Is that okay? And then we can</p>	<p>1 MR. MAYERSOHN: All right.</p> <p>2 Mr. De Meo, before you leave, before you 3 leave, Items Number 12 and 13 we need to move to 4 the January meeting.</p> <p>5 MR. JABOUIN: 20th meeting.</p> <p>6 MR. MAYERSOHN: January 20th meeting.</p> <p>7 MS. FERTIG: Motion to defer.</p> <p>8 MR. MAYERSOHN: Motion to defer to the 9 January 20th.</p> <p>10 DR. LYNCH-WALSH: Second.</p> <p>11 MR. MAYERSOHN: Second by Dr. Lynch-Walsh.</p> <p>12 All those in favor signify by saying aye.</p> <p>13 COMMITTEE MEMBERS: Aye.</p> <p>14 MR. MAYERSOHN: Anybody opposed?</p> <p>15 (No response.)</p> <p>16 MR. MAYERSOHN: All right. So those two will 17 be deferred to the January 20th meeting.</p> <p>18 Is there anything else?</p> <p>19 MR. JABOUIN: As the committee leaves, I will 20 work with RSM and AECOM on some of the commentary 21 on that report. So there is a possibility that 22 when you see it in January there'll be more 23 information in that report.</p> <p>24 DR. LYNCH-WALSH: I would hope so.</p> <p>25 MR. MAYERSOHN: I want to thank you all for</p>

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1 staying in the confines of -- the context of our  
 2 discussion. I know some of these things take a  
 3 little longer than we anticipate, but I think  
 4 we're moving on the right track, and, hopefully,  
 5 the additional meetings will get us moving  
 6 forward. In fact, I looked at some of the other  
 7 meetings that we've had years ago and there were  
 8 like four items on there. This is very intense  
 9 so maybe there's more items that we're auditing.

10 MS. FERTIG: We've had some great audits.

11 MR. MAYERSOHN: Yes. So with that being  
 12 said, I wish you all a Happy Thanksgiving, happy  
 13 holidays, we'll see you all next year.

14 Do we have a motion to adjourn?

15 DR. LYNCH-WALSH: So moved.

16 MS. FERTIG: Second.

17 MS. SHAW: Second. Phyllis.

18 MR. MAYERSOHN: Phyllis, you're third. You  
 19 missed it.

20 All right. We're adjourned. Thank you.

21 (Meeting was concluded at 1:55 p.m.)  
 22  
 23  
 24  
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1  
 2 REPORTER'S CERTIFICATE  
 3

4 STATE OF FLORIDA

5 COUNTY OF BROWARD

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

12 Dated this 30th day of November, 2021, Fort  
 13 Lauderdale, Broward County, Florida.

14   
 15  
 16 TIMOTHY R. BASS  
 Court Reporter





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