

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, MARCH 31ST, 2022
11:05 A.M. - 1:35 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ROBERT MAYERSOHN, CHAIR
MR. ANDREW MEDVIN, VICE CHAIR
3 MR. MOSES BARNES
MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
MS. MARY FERTIG (Telephonically)
5 DR. NATHALIE LYNCH-WALSH
MS. PHYLLIS SHAW (Telephonically)

6

7 OFFICE OF THE CHIEF AUDITOR STAFF:

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

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14 DISTRICT STAFF:

15 DR. VALERIE WANZA, Chief School Performance &
Accountability Officer, Office of School
16 Performance & Accountability
DR. LEO NESMITH, Task Assigned Chief Safety & Security
17 Officer, Office of Safety, Security & Emergency
Preparedness
18 MR. VINCENT VINUEZA, Task Assigned Chief Information
Officer
19 Mr. CRAIG KOWALSKI, Chief Special Investigative Unit

20 INVITED GUESTS:

21 MR. TIM BASS, Court Reporter, United Reporting
MR. SCOTT TRAVIS, Reporter, Sun-Sentinel
22 MS. EVA MAGADAN

23

24

25

1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MAYERSOHN: All right. Good morning,
4 everybody. It is Thursday, March 31st, at
5 approximately 11:05.

6 Can we all rise for the pledge?

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

9 MR. MAYERSOHN: All right. Roll call?

10 MR. JABOUIN: Good morning. Ms. Hagen
11 Disch --

12 THE COURT: Your microphone is not on.

13 MR. JABOUIN: Good morning.

14 Thank you. Ms. Hagen Disch, she is Ms.
15 Alhadeff's appointee, she has retired from the
16 audit committee. I spoke to her on Tuesday and
17 she is willing to come back for a future meeting
18 to be acknowledged.

19 So we'll have a roll call amongst the
20 existing members of the audit committee.

21 Mr. Moses Barnes?

22 MR. BARNES: Here.

23 MR. JABOUIN: Ms. Rebecca Dahl?

24 MS. DAHL: Here.

25 MR. JABOUIN: Mr. Anthony De Meo?

1 MR. DE MEO: Present.

2 MR. JABOUIN: Ms. Mary Fertig, on the phone?

3 MS. FERTIG: Here.

4 MR. JABOUIN: Dr. Natalie Lynch-Walsh?

5 DR. LYNCH-WALSH: Here.

6 MR. JABOUIN: Mr. Robert Mayersohn?

7 MR. MAYERSOHN: I'm here.

8 MR. JABOUIN: Mr. Andrew Medvin?

9 MR. MEDVIN: Here.

10 MR. MAYERSOHN: Ms. Phyllis Shaw, on the
11 phone?

12 (No response.)

13 MR. JABOUIN: And Mr. Adam Sabin is excused.

14 MR. MAYERSOHN: All right. Do we have
15 approval of the agenda for the March 31st, 2022
16 Audit Committee Meeting?

17 MR. JABOUIN: Would you like to announce the
18 other attendees of the meeting?

19 MR. MAYERSOHN: Oh, the other people? Sure.

20 MR. JABOUIN: Joris Jabouin, Chief Auditor.

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

23 MS. ARCESE: Ali Arcese, Office of the Chief
24 Auditor.

25 MS. MARQUARDT: Michele Marquardt, Office of

1 the Chief Auditor.

2 MS. RADCLIFF: Wanda Radcliff, Office of the
3 Chief Auditor.

4 MR. SEIFER: Eric Seifer, Office of the Chief
5 Auditor.

6 COURT REPORTER: Tim Bass, Court Reporter.

7 DR. LYNCH-WALSH: Most important person in
8 the room.

9 MR. MAYERSOHN: All right. Do I have an
10 approval of the agenda for the March 31st, 2022
11 Audit Committee Meeting?

12 DR. LYNCH-WALSH: So moved.

13 MR. MEDVIN: Second.

14 MR. MAYERSOHN: All those in favor?

15 COMMITTEE MEMBERS: Aye.

16 MR. MAYERSOHN: Anybody opposed?

17 (No response.)

18 MR. MAYERSOHN: The ayes have it.

19 Chief Auditor Administrative Matters.

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

21 I'd like to report that with respect to both
22 of our compliance items, the district's annual
23 training program for school board established
24 advisory committee members as well as the
25 acknowledgement for school board advisory

1 committee members responsibility form, we have
2 received those forms from all the members and all
3 the members have completed the training for
4 fiscal year 2022.

5 Regarding the cabinet members attending
6 today's meeting, there is a cabinet meeting that
7 started at 8:00 a.m. off-site. The cabinet
8 members will conclude that meeting and those that
9 are needed for this meeting will attend. I
10 anticipate that they will arrive by, the first
11 one will arrive by 12:20 for the Auditor General
12 Report discussion. But they will be here later
13 today.

14 We do have the audit committee timeframes.
15 That was also provided to them so that they can
16 be here on time. Please remember that they are a
17 guide. We did provide them to district staff and
18 cabinet members so that they can manage their
19 time.

20 With respect to quorum today, we do have
21 physically present in the room six members.
22 Given the membership of the audit committee that
23 is quorum. So if a member needs to leave the
24 room for whatever reason, then no official
25 business can be conducted but nonofficial

1 business can proceed.

2 Looking at the agenda, the only
3 time-sensitive item that needs to proceed to the
4 board is Item Number 12, the Auditor General
5 Operational Audit. The other items are important
6 as well, but I just wanted to mention to the
7 Chair that that is the one item that we would
8 definitely need approval from this meeting.

9 That concludes the Chief Auditor
10 Administrative Items.

11 MR. MAYERSOHN: All right. Thank you.

12 Do we have any public speakers on non-agenda
13 items?

14 MR. JABOUIN: There are no public speakers,
15 Mr. Mayersohn.

16 MR. MAYERSOHN: Okay. Audit Committee Chair
17 Comments. Just a couple of housekeeping things.
18 Policy 1.7 is going to the board for its second
19 workshop on Tuesday. There was also -- did we
20 send out the letter regarding the Florida
21 Volunteer?

22 MR. JABOUIN: No, I did not forward it to the
23 audit committee.

24 MR. MAYERSOHN: All right. If you could do
25 that? There is -- the Florida Volunteer --

1 Florida Volunteer Act, which is important, I
2 asked Mr. Vignola, or actually through Mr.
3 Jabouin, for Mr. Vignola to opine as far as when
4 you read the document you'll kind of understand
5 about any civil liability that we may have as
6 individual members acting in good faith as a
7 member of this committee, and if we are liable
8 for any comments that we may say within our
9 action of this committee. And he opined on it
10 basically saying that, you know, as long as you
11 are within the scope and framework of what your
12 role and duty is as an audit committee member,
13 that we do have immunity from any civil liability
14 that might come upon us.

15 So, as an example, if a -- I'll just say RSM
16 came before us and I said, you know, they are the
17 worst auditors that we've ever had, they're
18 terrible, I think the district should get rid of
19 them, and that is within my role and purview as
20 an audit committee member, and they were to sue
21 the district and claim that, you know, my
22 comments caused them irreparable harm, I would be
23 protected by this Florida Volunteer Protection
24 Act.

25 So if you can send that out to the committee

1 members so that we all know what our roles and
2 functions are as we continue to, as I say, be
3 cautious of what we say, but know that there is
4 some protection if we are doing it in the good
5 faith of our role and duty.

6 And then, finally, I just want to remind
7 everybody about our timeframe reminders. Our
8 goal still remains to have explicit focus and
9 let's try not to get off on tangents as sometimes
10 we might. So sometimes we have to reel you in.

11 That being said, do I have an approval of
12 minutes for the February 24th, 2022 audit
13 committee meeting?

14 Don't all jump at once.

15 MR. MEDVIN: So moved.

16 MS. DAHL: Second.

17 MR. MAYERSOHN: Motion by Mr. Medvin, second
18 my Ms. Dahl. All those in favor -- is there any
19 discussion?

20 (No response.)

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

23 COMMITTEE MEMBERS: Aye.

24 MR. MAYERSOHN: Any nos?

25 (No response.)

1 MR. MAYERSOHN: The ayes have it.

2 Acknowledgement of Mr. Moses Barnes.

3 MR. JABOUIN: If I may please start?

4 MR. MAYERSOHN: Sure.

5 MR. JABOUIN: I do want to thank you, Mr.
6 Barnes for serving on the audit committee since
7 2012. Thank you very much for serving as chair
8 from 2018 to 2020. Thank you for your
9 leadership. I started with the district in June
10 of 2018 and you were the first chair that was on
11 the committee. You were a very key person to my
12 transition. Many advisory comments that you gave
13 me, that you were quick to respond to many of my
14 calls on questions that I had. You successfully
15 advocated for increasing to our head count so we
16 can produce the product that we are doing for the
17 committee. Many of your conversations led to
18 fieldwork decisions that we made on school based
19 audits.

20 So you led the audit committee with
21 professionalism and strength and dignity and
22 prior to being appointed by Dr. Rosalyn Osgood
23 you served the district as an employee, a
24 principal, and you served as a role model to
25 students and you served and continue to serve as

1 a role model to minorities, like myself, as we
2 continue with -- with our work.

3 So maybe you already know what I've said, but
4 I thought it was worth putting in the minutes.
5 Okay?

6 Thank you very much for everything that you
7 have done, even the things that you've done that
8 I did not know about.

9 MR. BARNES: Thank you.

10 MR. MAYERSOHN: Before we present that, are
11 there any comments anybody would like to make?

12 Dr. Lynch-Walsh or Ms. Dahl? We can go
13 around.

14 Dr. Lynch-Walsh, anything?

15 DR. LYNCH-WALSH: You know I'm not good at
16 this type of thing. Yeah, I didn't realize that
17 because there's no District 5 board member you
18 had to go, just when things are getting
19 interesting. So -- and it looks like it's going
20 to stay that way through August. So I guess that
21 frees you up for the next few months.

22 MR. MAYERSOHN: Ms. Dahl?

23 MS. DAHL: I'd like to thank Moses Barnes for
24 being a mentor to me when I came up as principal
25 at Lauderdale Middle School and the other times

1 during the years. He has always been a kind and
2 helpful person and I appreciate all the things
3 that he did for me and the district.

4 MR. DE MEO: Mr. Barnes demonstrates
5 professionalism, wisdom.

6 MR. MAYERSOHN: Your microphone is not on.

7 MR. DE MEO: Can you hear me? Wisdom through
8 experience, patience, and don't take this wrong,
9 but like a -- like a father and like a mentor to
10 all of us. And whenever he speaks his words are
11 weighty and I appreciate that.

12 MR. MAYERSOHN: Mr. Medvin?

13 MR. MEDVIN: Mr. Barnes -- is this thing on?

14 I think you and I are on the committee pretty
15 much the longest tenure at this point and I've
16 always admired working with you. Your comments
17 are infrequent discussions and I think we're all
18 going to miss you on this dais and hopefully
19 you're not -- don't become a complete stranger.

20 MR. MAYERSOHN: And my comments are, I'll use
21 the Smith Barney terminology, when Mr. Barnes
22 talks, people listen.

23 MS. FERTIG: Bob? Bob?

24 MR. MAYERSOHN: Yes, Ms. Fertig.

25 MS. FERTIG: Yeah, I just wanted to thank Mr.

1 Barnes for his many years of service to our
2 school system both as he was a principal and on
3 the audit committee. It's been a pleasure
4 serving with him and I especially thank him for
5 his wonderful wife who taught several of my
6 children and they have a true commitment to
7 education and to public schools. Thank you, Mr.
8 Barnes.

9 MR. MAYERSOHN: Do you have any comments?

10 MR. BARNES: No, I don't -- I don't know who
11 you all were talking about, but, yeah, it's been
12 a pleasure serving about, coming up on 10 years.
13 And, you know, there comes a time when you move
14 on to greener pastures. Dr. Osgood appointed me,
15 and, of course, she's moving on and I anticipate
16 following her on other committees at the state
17 level. And I appreciate all your good comments,
18 particularly Mr. Jabouin coming on, and we had a
19 lot of conversations and sidebars as well as
20 serving as chair. A lot of the things that we do
21 in preparation for these meetings comes before.
22 So I thank all of you for your comments and I
23 look forward to maybe working with you in another
24 capacity. Thank you.

25 MR. JABOUIN: Would the committee members

1 mind taking a picture with Mr. Barnes?

2 MR. BARNES: Where's the gold watch?

3 MR. JABOUIN: No gold watch. Sorry.

4 MR. BARNES: I didn't get that when I retired
5 from the district.

6 DR. LYNCH-WALSH: I mean, if you're going to
7 do it, do it right. There's like a whole public
8 relations logo business going on out there.

9 MS. DAHL: Where do you want it?

10 DR. LYNCH-WALSH: There's a press conference
11 set up out there or in front of the logo, one or
12 the other.

13 MR. JABOUIN: We can always go to the beach
14 if you want.

15 (A brief recess was taken.)

16 MR. MAYERSOHN: Mr. Travis, can you just
17 introduce yourself?

18 MR. TRAVIS: I'm Scott Travis from
19 Sun-Sentinel.

20 Where is the press seating?

21 MR. MAYERSOHN: Anywhere you want.

22 MR. TRAVIS: Okay. Because I saw microphones
23 on there. Usually you don't have a microphone.

24 MR. JABOUIN: We did not establish one --

25 MR. TRAVIS: Is there a reason you didn't

1 establish one? There's no audience seating
2 either.

3 MR. MAYERSOHN: You can sit right there at
4 the table.

5 All right. Moving on to Item Number 9,
6 Internal Funds Audits of Selected Schools.

7 MR. JABOUIN: Okay. Thank you. So Agenda
8 Item Number 9 is a consolidated report on the
9 audits of internal funds of 20 schools. The
10 audit was performed and managed by internal funds
11 audit manager Ann Conway. It included several
12 members of the Office of the Chief Auditor staff.
13 We have discussed the scope of these audits
14 before. This is the same scope that the
15 committee is familiar with regarding the
16 reviewing of the different sub-accounts from
17 athletics to music to the clubs, the classes, the
18 trusts and the general -- and the general
19 sub-accounts.

20 With this particular audit there were no
21 exceptions at the schools that are noted. And
22 this report pending any questions is ready for
23 transmission.

24 MR. MAYERSOHN: Yes, Dr. Lynch-Walsh.

25 DR. LYNCH-WALSH: Question, where do SAC

1 accountability funds fall? Are those a form of
2 internal funds? I forget that whole --

3 MS. CONWAY: They're not in it.

4 DR. LYNCH-WALSH: They're not where?

5 MR. MAYERSOHN: They're not in internal
6 funds.

7 DR. LYNCH-WALSH: They're a separate type of
8 funds kept by the schools?

9 MR. MAYERSOHN: Correct.

10 DR. LYNCH-WALSH: Just not called internal
11 funds but kept internally by the schools?

12 MR. MAYERSOHN: Correct.

13 DR. LYNCH-WALSH: Okay.

14 MS. DAHL: I think it's categorical; isn't
15 it?

16 MR. JABOUIN: Where is the term categorical
17 used in this process? They are not within the
18 scope of this --

19 MS. DAHL: No, no, no, they are categorical.
20 They come to the schools through state. So,
21 therefore, they would not be in internal funds.

22 MR. JABOUIN: Correct. Thank you. Yes.

23 MR. MAYERSOHN: Okay. Is there any other
24 questions or discussions on this item?

25 MR. DE MEO: Just a couple comments.

1 Mr. Chief Auditor, this is an annual -- we do
2 these annually, these audits?

3 MR. JABOUIN: Yes. So I can talk about this
4 because this could serve as a preview to the
5 Auditor General Report discussion.

6 So according to the state requirement each of
7 the schools are to be audited for internal funds
8 annually. And so -- and in addition the school
9 board has policies of items that we test on as
10 well and that's a requirement of school board
11 policy. So all of them have to be reviewed every
12 year.

13 What we're going to be doing going forward is
14 looking at the balances in order to achieve what
15 would be materiality for the external auditors
16 when they do their audits.

17 So when Ms. Conway and I make the selections
18 in future years we will start to address larger
19 balances ahead of some smaller ones so we can get
20 to whatever materiality that the external auditor
21 tells us on that front.

22 But ultimately all of them have to be audited
23 every year by the end of the following year.

24 MR. DE MEO: Okay. Follow-up. I notice no
25 negative balances.

1 MR. JABOUIN: Yes. So you recall during the
2 November and January audit committee meetings we
3 did have some schools with negative balances.
4 One of the things that I did last year was I
5 tried to aggregate all of those into one
6 particular meeting so we can discuss the issue
7 overall rather than having them coming up like in
8 March and April where we're discussing the same
9 item. So at that time I consolidated all of
10 those issues. So we talked about them. We did
11 have one that we didn't get done that went into
12 the January meeting, but these did not have
13 negative balances.

14 MR. DE MEO: Thank you.

15 MR. MAYERSOHN: That's it?

16 Any other questions?

17 (No response.)

18 MR. MAYERSOHN: Do I have a motion to
19 transmit?

20 MR. MEDVIN: So moved.

21 MR. MAYERSOHN: Motion by Mr. Medvin,
22 seconded by?

23 DR. LYNCH-WALSH: Second.

24 MR. MAYERSOHN: Dr. Lynch-Walsh.

25 Any further discussion?

1 (No response.)

2 MR. MAYERSOHN: Seeing none, all those in
3 favor signify by saying aye.

4 COMMITTEE MEMBERS: Aye.

5 MR. MAYERSOHN: Opposed?

6 (No response.)

7 MR. MAYERSOHN: The ayes have it.

8 Item Number 10, Property and Inventory of
9 Select Locations.

10 MR. JABOUIN: And I'll just do a quick check
11 to ask if Ms. Shaw has joined the meeting yet?

12 (No response.)

13 MR. JABOUIN: Okay. So Agenda Item Number 10
14 is the property and inventory reports that the
15 committee typically sees.

16 In this particular report we have 18
17 locations. The audit was performed also by
18 various team members of the Office of the Chief
19 Auditor staff and managed by property and
20 inventory control manager, Ali Arcese.

21 The specific departments that were reviewed,
22 you can see them on pages 4 and 5 of the report.
23 During the scope of this work, 1,208 items that
24 had a historical cost of \$2,873,625 across those
25 departments were reviewed. We did not have any

1 exceptions or findings during the review of these
2 18 locations. That concludes my introduction.

3 MR. MAYERSOHN: Any questions; comments?

4 (No response.)

5 MR. MAYERSOHN: Seeing none, do I have a
6 motion to transmit?

7 DR. LYNCH-WALSH: So moved.

8 MR. BARNES: Second.

9 MR. MAYERSOHN: Motion by Dr. Lynch-Walsh,
10 second by Mr. Barnes.

11 All those in favor signify by saying aye.

12 COMMITTEE MEMBERS: Aye.

13 MR. MAYERSOHN: Anybody opposed?

14 (No response.)

15 MR. MAYERSOHN: The ayes have it.

16 Item Number 11.

17 MR. JABOUIN: So with respect to Item Number
18 11, we are actually ahead of schedule; correct?
19 So we do have outside Chief Kowalksi if there's
20 any questions regarding Observation Number 1 and
21 then I can respond to Observation Number 2.

22 Oh, I'm sorry, we're actually -- oh, we
23 skipped -- we didn't skip anything. I apologize.
24 Yes, I'm sorry.

25 I had jumped up to -- I had jumped to the

1 next item, Item Number 12. Thank you.

2 Number 11. Back to number 111.

3 DR. LYNCH-WALSH: Not yet. Did you hear your
4 name?

5 MR. MAYERSOHN: You can stay here if you
6 want.

7 MR. JABOUIN: Okay. So Item Number 11, the
8 Office of the Chief Auditor Policies, my
9 assistant, Michelle Marquardt, is handing out
10 something that Dr. Lynch-Walsh was kind enough to
11 forward to us and so those are going to be handed
12 out to all of the different members. Those are
13 some of the Palm Beach County policies.

14 MR. MAYERSOHN: Excuse me. Before you --
15 can we make sure that these get added into the
16 record on the website?

17 MR. JABOUIN: We certainly could.

18 MR. MAYERSOHN: Yeah, I mean, because they're
19 now becoming public record and we need to add
20 them into the meeting.

21 DR. LYNCH-WALSH: And they should be
22 disseminated to the people that aren't here to
23 get a hard copy.

24 MR. MAYERSOHN: Well, it's not even the hard
25 copy. It's just that this becomes now a record

1 that we have to maintain so it needs to be added
2 into the documentation. I mean, you can add a
3 link if it's easier.

4 MR. JABOUIN: Sure. There was a document
5 that came up in a previous meeting that we did
6 that, so we could have these documents -- we have
7 a line that we've added below the agenda that,
8 we've done this before so we will do this again
9 for this one. And what I also could do is,
10 regarding the previous question on the Florida
11 Volunteers Act, I could attach that memorandum as
12 well; if you so wish.

13 MR. MAYERSOHN: Okay. You could do that,
14 too.

15 MR. JABOUIN: So back to Agenda Item Number
16 11, as I jumped ahead. So on March 8th of 2022
17 at the school board meeting the school board did
18 pass a motion changing the reporting line for the
19 Office of the Chief Auditor to the school board.
20 This is in line with the motion that the audit
21 committee had previously passed. So there was a
22 lot of work to do with respect to this change.

23 I previously had a position at the company I
24 worked for before the school district where I
25 reported to the board. I, now, I'm going through

1 process of understanding how some of the other
2 school districts function on a day to day. I've
3 already had conversations with the chief auditor
4 for Orange County Public Schools, Linda Lindsey,
5 as to how they operate. I'll be speaking with
6 John Goodman, the chief auditor for Miami-Dade
7 County Public Schools as well, as I'll get an
8 understanding as to how they -- how they function
9 from a day-to-day basis.

10 Also, as part of this process, we're going to
11 get the peer review that we normally get done of
12 the audit function and we'll be going through
13 updating the different policies that affect this
14 office. I -- there are other policies besides
15 the ones that I have listed. I just included the
16 primary policies that are more -- the other
17 policies that I did not include are more
18 operational in nature, such as the 3204 on
19 property accountability responsibility 3411 on
20 internal accounts and 1163 on charter schools.
21 Those are more operational in nature as to the
22 audit function. But the ones I've included here
23 are more higher-level policies that it's worthy
24 to get some commentary from the committee members
25 as we proceed to update them.

1 So, if I may, we do have the policies that
2 Dr. Lynch-Walsh provided. I will be utilizing
3 those policies from Palm Beach County as well as
4 the ones from Dade and the ones I obtained from
5 other districts in order to merge some of the
6 positive aspects of them into the eventual
7 documents that will represent this function here
8 at the school board of Broward County.

9 So, Mr. Mayersohn, what I wanted to do was go
10 through different policies starting with 1002.1
11 and get some comments.

12 MR. MAYERSOHN: Just before you do that. So
13 my understanding would be the process is, it will
14 take two workshops and board approval to get
15 these policies changed, amended, reviewed, et
16 cetera, et cetera; is that correct?

17 MR. JABOUIN: Ultimately, yes, it will take
18 two board workshops to get these policies as well
19 as the others that are not in the package also
20 approved.

21 MR. MAYERSOHN: Okay. So it will give us the
22 ability to see this as it continues to evolve
23 along the way.

24 MR. JABOUIN: Agreed. There will be
25 additional opportunities besides today as well.

1 MR. MAYERSOHN: Okay. So that gives
2 everybody, I mean, if we don't have all the
3 answers today, it doesn't mean that there aren't
4 other opportunities to have a bite at the apple.

5 Do we want to go through each policy, or, Dr.
6 Lynch-Walsh, do you have a --

7 DR. LYNCH-WALSH: I just wanted to clarify
8 why I sent the Palm Beach policies. I find Palm
9 Beach's policies and the way they're organized on
10 their website to be very clean and easy to
11 follow. And also I thought we started having an
12 audit committee policy but we never finished or
13 else it would be in this pile. So they -- you
14 know, it's not unusual to have an audit committee
15 policy. That was started when Pat Riley was here
16 but never got done. So now would seem like a
17 good time do it. So that's why I included their
18 audit committee policies, the audit
19 recommendations and follow-up, which our audit
20 committee functions is within the Office of the
21 Chief Auditor policy. Their follow-up is a
22 little bit more explicit, to say the least, than
23 ours. And, actually, I think they do have
24 something about outside audits. But I find their
25 policies to be very comprehensive. They sort of

1 write policies from the standpoint of thinking
2 about everything that could possibly come up.
3 And so I think they would be helpful. I realize
4 they have an inspector general rather than just a
5 chief auditor, but, essentially, that's the
6 direction I suspect that this will be moving
7 toward because we desperately need one. And
8 since the Office of the Chief Auditor, the first
9 part of our current policy, I could see where
10 changing the language in the first paragraph
11 would be the first challenge because it currently
12 says the chief auditor who shall report
13 administratively to the superintendent and shall
14 be accountable to the School Board of Broward
15 County and the audit committee. The inspector
16 general job description from Palm Beach
17 designates the inspector general as senior
18 management reporting directly to the school board
19 and that's it. I mean, obviously, they -- and
20 then the audit committee provides the oversight,
21 but --

22 MR. JABOUIN: If I may say something, Dr.
23 Lynch-Walsh, not to necessarily to interrupt you,
24 certainly that change to that first paragraph
25 would be needed in order to comply with the board

1 resolution. I also wanted to mention, Dr.
2 Lynch-Walsh, there is a requirement for the audit
3 committee to have an enabling policy and 1002.1
4 was serving as that even though Mr. Riley was
5 trying to update it. So during this process we
6 will seek to achieve that enabling policy as
7 well.

8 There is a school board wide initiative to
9 update the policies. Because these aren't the
10 only policies, obviously, that need to be
11 updated.

12 DR. LYNCH-WALSH: Yes, I'm well aware. I'm
13 the one that keeps bringing it to their
14 attention.

15 MR. JABOUIN: Okay.

16 DR. LYNCH-WALSH: The game I play is, how old
17 was I the last time a policy got updated, and
18 there's a slew of them from 1974.

19 MR. JABOUIN: So, obviously, these aren't the
20 only ones. Some of other ones that you've noted
21 need to be updated, but I know the Chief of
22 Staff's office has looked at all the policies and
23 they've assigned them to different departments,
24 so that will be coming, but I do agree that the
25 way that Palm Beach has structured theirs is good

1 and I'll get those comments to them so that they
2 can -- these can be part of not just these policy
3 updates but some of the other policy updates as
4 well.

5 And sorry to interrupt, I just wanted to
6 mention that comment. I thought the timing of
7 that was reasonable.

8 MR. MAYERSOHN: So how do you want to
9 proceed, by going through each of those policies
10 or just --

11 MR. JABOUIN: If I may, we went through
12 paragraph 1 with Dr. Walsh and I did note her
13 comments on that. If we can proceed to paragraph
14 2 you can ask the committee members if they have
15 any questions on that.

16 MR. MAYERSOHN: Okay. Any questions?

17 (No response.)

18 MR. MAYERSOHN: All right. Go ahead.

19 MR. JABOUIN: Any questions on page 1?

20 MR. DE MEO: I have a question.

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

22 MR. DE MEO: It says "all", in that third
23 paragraph, we're on 1002.1; right?

24 DR. LYNCH-WALSH: Yes.

25 MR. MAYERSOHN: Correct.

1 MR. DE MEO: All audit reports shall be
2 reviewed and transmitted. What about incidents
3 of fraud and potential fraud which are mentioned
4 later and it indicates that those are, incidents
5 of fraud are reported to the superintendent. So
6 I would add incidents of fraud or potential fraud
7 to be reported to the audit committee, the board
8 and the superintendent.

9 DR. LYNCH-WALSH: Incidents of fraud.

10 MR. DE MEO: Well, however it's referred to
11 later. It's referred to -- let's see.

12 MR. JABOUIN: Just keep in mind that this
13 policy affects this office. So incidents of
14 frauds that I would work on, unless there is a
15 law enforcement or legal restriction on it, they
16 would normally come through this process. But we
17 can identify that. But those would be those
18 instances that are known by me and this office.
19 This applies to this office itself. So that
20 wording can be added because that's something
21 that I would normally do and this would -- would,
22 I guess, memorialize it, but these are the ones
23 that are known to me that I work on that don't
24 have any law enforcement restrictions on it.

25 MR. DE MEO: Yeah, Number 6 is the one that

1 refers to, the second sentence refers to evidence
2 of fraud, abuse and improper or illegal acts and
3 expenditures and it leaves out the audit
4 committee.

5 DR. LYNCH-WALSH: I have a solution which is
6 one reason for Palm Beach's policy. The policy
7 is 1.091 in the packet you got. Under
8 responsibility for the audit committee, Number 3,
9 receive the completed reports of fraud, financial
10 mismanagement or waste detected by the inspector
11 general, in this case the Office of the Chief
12 Auditor. Where appropriate, the Office of the
13 Chief Auditor shall forward the reports of such
14 fraud, financial mismanagement or waste to the
15 proper law enforcement agency for disposition. I
16 think that part's in this district policy, but
17 received the completed reports of fraud,
18 financial mismanagement or waste detected by the
19 Office of Chief Auditor is basically number 3 on
20 the Palm Beach policy.

21 MR. JABOUIN: Can you please tell me, only
22 because I was taking notes as you were speaking,
23 which document you're referring to of the Palm
24 Beach policies?

25 DR. LYNCH-WALSH: The code is 1.091. It's

1 the audit committee policy. It's under Number 3,
2 Responsibility, letter A, letter iii.

3 MR. JABOUIN: Thank you. So one of the
4 things to remember is this will impact the
5 eventual audit committee policy and eventually
6 the bylaws when that's updated as well.

7 DR. LYNCH-WALSH: Well, I think the first
8 thing that has to happen here is you have to
9 disaggregate what should be under the Office of
10 the Chief Auditor policy versus the audit
11 committee policy.

12 MR. JABOUIN: Agreed. Yeah.

13 DR. LYNCH-WALSH: Which is why this Palm
14 Beach one makes it a little easier because it
15 already provides a roadmap. You just have to
16 change the words inspector general. It's
17 essentially most of the same things we're already
18 doing but it may have additional or more detailed
19 responsibilities laid out.

20 MR. MAYERSOHN: And just for the record, 4D
21 on this policy says the chair can serve for four
22 years.

23 DR. LYNCH-WALSH: I didn't even look at this
24 section yet.

25 MS. DAHL: See, we keep saying that.

1 MR. MAYERSOHN: Just for the record.

2 DR. LYNCH-WALSH: Oh, and you can extend the
3 term. Keep reading.

4 MR. MAYERSOHN: Yeah, I know. For another
5 year.

6 MR. JABOUIN: So, of course, as I mentioned,
7 you know, these were the policies from Palm Beach
8 as well as some of the others are also useful as
9 we move forward with that.

10 Okay. With respect to policy 1002.1
11 regarding the rules --

12 MR. DE MEO: I have some questions about
13 that.

14 MR. MAYERSOHN: Go ahead.

15 MR. DE MEO: Okay. I'm not going to make
16 these recommendations yet, but I'd like to
17 briefly discuss, and I'm going to list these, so
18 I'm talking about tests that the audit
19 committee -- I'm sorry, that the chief auditor's
20 department would conduct. One of them is
21 highlighted as one of the findings in the Auditor
22 General's report and is one of my pet concerns.

23 So test major controls over the financial
24 statement preparation process. Test major
25 controls over appropriations and the expenditure

1 cycling. Test controls over the budgeting
2 reporting process. Test major controls over
3 compliance with Florida statutes and other
4 governing rules and policies. Test controls over
5 IT, general and application controls. The
6 Auditor General had a finding on that.

7 DR. LYNCH-WALSH: Wait. Where are you
8 reading from?

9 MR. DE MEO: These are my comments.

10 MR. JABOUIN: I was looking for them as well.

11 DR. LYNCH-WALSH: Oh, okay. These are things
12 you're trying to add into the policy. I'm not
13 arguing with them at all.

14 MR. DE MEO: I'm not sure if they're already
15 contemplated. I have one more. And be part of
16 the decision making process for the selection of
17 financial reporting and related software. I
18 don't know, you may already be doing that.

19 DR. LYNCH-WALSH: No.

20 MR. JABOUIN: So the district has other
21 committees that have responsibilities for the IT
22 function outside of the audit committee. The
23 technology advisory committee has a purpose. One
24 of the things to keep in mind is the audit work
25 related to information technology is one where it

1 falls similar to the security type of reporting
2 where it's reported at the board level behind
3 closed doors. So that can still be added, but
4 just know that the reporting of it is different
5 and there are some requirements for that for the
6 safety of the organization because if a fraudster
7 or a bad actor was aware of not just our
8 weaknesses but our strengths, that could be used
9 against us to do damage.

10 MR. DE MEO: And that is completely
11 understandable. I think it's an internal Broward
12 County Public School policy and there's probably
13 a way to handle that with call it a subcommittee,
14 executive session, call it what you like, that is
15 not subject to public access.

16 MR. JABOUIN: Uh-huh.

17 MR. DE MEO: But -- and I think, and I've
18 expressed this before, that this committee should
19 be involved in reporting over controls and
20 testing of controls for the -- for IT. It is a
21 major concern for every organization along with
22 the grand, you know, and the other confidential
23 acts and laws. But if these are not contemplated
24 by this document, I think they should be added.

25 MR. JABOUIN: I think they are. Ultimately

1 performing information technology auditing, given
2 the risk that it poses not just to the district
3 but other organizations as well, every audit
4 function should be covered. And we have it in
5 our plans that I create every year for that
6 coverage to be done. Your question as far as the
7 reporting and how that information is channeled
8 is something that we probably should work on.
9 But it's important that we do the work because
10 it's required from a risk standpoint.

11 MR. DE MEO: And so all of the testing that I
12 mentioned is already in some way addressed either
13 through your audit scope and risk matrix and
14 assessment and audit programs or somehow implicit
15 in this document?

16 MR. JABOUIN: Well, there's something that
17 you mentioned that would be covered by another
18 committee. But as far as auditing with respect
19 to looking at the general computer controls and
20 looking at the application controls and looking
21 at the internal processes, as well, that's part
22 of our program that over a period of time we
23 cover each of them. So looking at them from a
24 network standpoint and then looking at it from
25 the key application as well.

1 MR. DE MEO: So access, general application
2 and general controls are --

3 MR. JABOUIN: Exactly. Program management,
4 change controls, backup and recovery, user
5 administration, those would be standard general
6 computer controls that you're familiar with that
7 the industry knows that we run -- that we have in
8 the audit program. Then we take out the key
9 applications and apply them to those as well
10 separately. Because you could always have a
11 network having good application controls but
12 these underlying ones as well.

13 MR. DE MEO: Absolutely. So the testing of
14 major controls over financial statement
15 preparation processes, do you get involved with
16 that?

17 MR. JABOUIN: So that we give to MSL to do
18 within the external auditing on that end.

19 MR. DE MEO: So you don't -- you rely on the
20 external auditor for that?

21 MR. JABOUIN: We do; yes.

22 MR. DE MEO: And then what about tests on
23 controls of major appropriation and expenditure
24 cycling?

25 MR. JABOUIN: So we do look at significant

1 contracts as part of the program. You can have
2 various controls, such as purchase cards. You
3 know, when you look at the contract altogether,
4 the audits that are in the plan, you take a look
5 at the procurement ones, they are from, you know,
6 from initiation to bidding to procurement to
7 ultimately paying. That's how the program is
8 designed.

9 MR. DE MEO: Budgeting process and compliance
10 with laws, regulations and policies, you're
11 involved with that? Are you involved with the
12 budget process at all, testing it?

13 MR. JABOUIN: Testing it? We leave that to
14 the external auditors to do as far as the
15 budgeting process. But there is a very big
16 compliance piece within the plan that I present,
17 such as, you know, you take a look at laws
18 regarding charter schools, even the requirements
19 for property and inventory and internal funds.
20 Those are part of the program as well.

21 MR. DE MEO: So I think maybe if and when we
22 make these revisions, somehow, some kind of
23 mention of these things in some way.

24 MR. JABOUIN: Yeah, I think ultimately a
25 thorough risk assessment process and when we get

1 the Audit General's audit that's one of the areas
2 of coverage, if your audit function and our audit
3 function have that and it's comprehensive enough
4 and it addresses the risks, then those areas such
5 as IT, as well as some of the other areas of risk
6 to the organization such as construction, you
7 know, such as payroll, you know, your audit
8 function should be able to absorb those key areas
9 within it. And when I prepare the audit plan
10 that I present to this group that whole process
11 is incorporated in it.

12 MR. DE MEO: Okay.

13 MR. MAYERSOHN: Dr. Lynch-Walsh?

14 DR. LYNCH-WALSH: Yes, a couple of things.

15 MR. JABOUIN: I'm sorry. Just to finish up
16 with Mr. De Meo, would you -- as I mentioned, the
17 process is to get the comments to be able to
18 absorb them. The ones that you mentioned, you
19 can go ahead and forward them to me and they can
20 be part of the buildup of the process.

21 MR. DE MEO: Yeah, I'd like to do that.

22 MR. JABOUIN: Okay. Thank you.

23 MR. DE MEO: And I should not send them to
24 everyone, just to you?

25 MR. JABOUIN: Yeah, send them to me and I'll

1 go ahead and evaluate them and I'll give the
2 thought process that I just exhibited here and if
3 I have any questions I'll just call you back.

4 MR. DE MEO: Thank you.

5 MR. MAYERSOHN: Dr. Lynch-Walsh.

6 DR. LYNCH-WALSH: Okay. Right now we are
7 compiling information. That is not a violation
8 of Sunshine Law to compile and share information.
9 If we were narrowing it down, which, in fact, is
10 what -- so unless he sends it, Mr. Jabouin is
11 going to then forward it to the group exactly as
12 you sent it, I'm uncomfortable with it not going
13 to everybody. Because I think your ideas were
14 excellent. They're clear. And I don't like when
15 things are implied in writing. I would prefer to
16 see them explicitly stated as you mentioned them.

17 And, in terms of budgeting, I have repeatedly
18 over the past several years been trying to get
19 the board to have the projects that have not come
20 to the board for award for construction award be
21 reflected in the DEFP at their current estimated
22 cost because Atkins has been -- has been doing
23 cost estimating for the projects, construction
24 and in total, for several years. There are
25 projects still in the DEFP at their 2014

1 completely unreasonable estimates and there's a
2 shortfall in reserve of anywhere from 26 to
3 potentially 46 million, per Atkins, and we almost
4 got it done in July of 2020 when Judith Marte,
5 who is now back, was here and Robin Bartleman
6 asked her because Robin understood the problem
7 and tried to get it reflected in some -- so Marte
8 said she'd put a line item in the DEFP
9 identifying the amount needed for those projects
10 to bring them up to their current estimates and
11 the current board chair, which would be Ms.
12 Levinson, said, no.

13 MR. MAYERSOHN: Okay. I'm gonna reel you in
14 because we're getting off --

15 DR. LYNCH-WALSH: I'm giving an example of
16 why --

17 MR. DE MEO: But this would be caught in an
18 audit of the budget process?

19 DR. LYNCH-WALSH: Exactly.

20 MR. MAYERSOHN: But, no, we're talking about,
21 I think the commentary was Mr. De Meo sending
22 information to Mr. Jabouin.

23 DR. LYNCH-WALSH: I know, but I'm giving an
24 example to everybody else of why --

25 MR. MAYERSOHN: Right. But if -- if -- I'd

1 rather not have it go back and forth in an email
2 scenario.

3 DR. LYNCH-WALSH: It's not going to. But it
4 just has to get to us as he's written it. That's
5 all I'm looking for.

6 MR. MAYERSOHN: If it gets to us on a public
7 document that we can then discuss further in a
8 meeting, I'm more comfortable with that than
9 necessarily -- so, in other words, if you're
10 sending information to Mr. Jabouin, you're more
11 than welcome to do that. When Mr. Jabouin
12 receives it, at our next meeting, if we're going
13 to discuss this policy again, that that
14 information then is included as a backup.

15 MR. DE MEO: But am I -- can I distribute it
16 to the members?

17 MR. MAYERSOHN: Here's the -- there's nothing
18 that prohibits you from sending communication one
19 way. My experience has been, in an abundance of
20 caution, when you send it out to everybody, if
21 one person writes back, then it becomes a
22 violation of Sunshine.

23 So in abundance of caution, and I know we all
24 understand what Sunshine Law is, but there may be
25 somebody that writes back and says, great idea,

1 let's discuss it at the next meeting --

2 DR. LYNCH-WALSH: Okay. Well --

3 MR. MAYERSOHN: I --

4 DR. LYNCH-WALSH: My only concern is that we
5 get exactly what Mr. De Meo has written.

6 MR. MAYERSOHN: Right, which can be included
7 the same way as when we get backup of
8 information. There's an email --

9 DR. LYNCH-WALSH: Preferably as soon as he
10 sends it.

11 MR. JABOUIN: Just keep in mind that Mr. De
12 Meo's comments are advisory comments and I'll
13 evaluate them, but they're not necessarily going
14 to be incorporated as he wrote them. Nor are the
15 comments from Palm Beach or Miami-Dade -- there's
16 a process to that.

17 MR. MAYERSOHN: Right. No, this is just
18 information for us to filter through. If we, as
19 a committee, decide to make a recommendation,
20 whether or not you accept that recommendation or
21 whether or not the board accepts that
22 recommendation, that's up to them. But we, as a
23 committee, I believe, have a responsibility and
24 an obligation to review these policies as brought
25 forward. And if we have, as Mr. De Meo has some

1 suggestions and ideas and he wants to share it
2 with everybody, the best way to do it is to share
3 it with you and then come back to us at the
4 meeting so that we can opine and say, you know
5 what, it's a great idea, let's make a motion that
6 these be included. If you evaluate it and the
7 board evaluates it and finds out that, you know,
8 it doesn't work for us, that's okay. But we at
9 least have gone through our process.

10 DR. LYNCH-WALSH: Yes, Mr. Jabouin is free to
11 evaluate them as much as he wants, but I would
12 just like the original version. That's all I'm
13 asking for.

14 MR. MAYERSOHN: Right. You can continue.

15 MS. DAHL: What did we decide?

16 MR. MAYERSOHN: I would decide that anybody
17 who wants to make a comment send it to Mr.
18 Jabouin. Then Mr. Jabouin at our next meeting
19 can share those comments.

20 DR. LYNCH-WALSH: But why do we have to wait
21 'til the next meeting? Can't he just forward it?
22 There are other times in history when he's
23 forwarded it as soon as he gets it or within a
24 reasonable amount of time or the office forwards
25 it.

1 MR. MAYERSOHN: I would just like it to
2 become a public record where somebody doesn't
3 have to worry about searching for it.

4 DR. LYNCH-WALSH: Send it when you get it and
5 it becomes backup for the next meeting.

6 MR. DE MEO: Okay. I'll send an email
7 requesting Mr. Jabouin to distribute it to the
8 members at his earliest convenience; if that's
9 okay.

10 DR. LYNCH-WALSH: Perfect. That way that
11 should work.

12 MR. MAYERSOHN: Okay. That works. That's
13 your answer, Ms. Dahl.

14 MS. DAHL: Thank you.

15 MR. JABOUIN: So we have 20 more minutes.
16 We're now, I believe, in the rules, the second
17 page of the document.

18 MR. DE MEO: I have a question on Number 6.

19 MR. JABOUIN: Number 6?

20 MR. DE MEO: Yeah, the second sentence. The
21 OCA will contact the superintendent of schools
22 and executive director of SIU to report. I don't
23 know why the audit committee should be excluded
24 here.

25 DR. LYNCH-WALSH: It shouldn't.

1 MR. DE MEO: I would add the audit committee.

2 MR. JABOUIN: Okay.

3 MR. DE MEO: Now, obviously, some of these
4 matters might involve legal sensitive issues and
5 we need to find a way to address that, either
6 through some kind of executive committee or
7 security committee where a few members will be
8 appointed to serve on that.

9 MS. FERTIG: Bob?

10 MR. MAYERSOHN: Yes, Ms. Fertig.

11 MS. FERTIG: I'm so sorry. I am having a
12 terrible time hearing anything. I'm catching
13 every third word. So I'm gonna drop off --

14 MR. MAYERSOHN: And come join us?

15 MS. FERTIG: -- and catch you all at the next
16 meeting. I've called in twice and it doesn't
17 seem to make a difference, so --

18 MR. MAYERSOHN: Okay.

19 MS. FERTIG: -- thank you very much.

20 MR. MAYERSOHN: All right.

21 MS. FERTIG: Take care.

22 MR. JABOUIN: I just want to check if Ms.
23 Shaw is on the line?

24 MR. MAYERSOHN: Ms. Shaw, are you on the
25 line?

1 BECON: No.

2 MR. MAYERSOHN: Ms. Shaw, you sound like
3 Doug.

4 MR. JABOUIN: Okay. Thank you for the
5 comments on paragraph number 6.

6 MR. DE MEO: I also have on number 10 a
7 comment.

8 MR. JABOUIN: Sure.

9 MR. DE MEO: Number 10, I would add the
10 words -- well, it says "and/or". I would just
11 say and, not and/or. The school board and/or
12 audit committee.

13 MR. JABOUIN: So this is --

14 MR. DE MEO: This is in the same vein.

15 MR. JABOUIN: I see the wording.

16 MR. DE MEO: The third line in the middle,
17 the school board and/or audit committee. I would
18 say school board and audit committee. I don't
19 know why and/or.

20 MR. JABOUIN: Okay. I have it. Thank you.
21 On paragraph 10.

22 Any comments on the previous paragraphs
23 before we move on to page 3?

24 DR. LYNCH-WALSH: So just from a logistics
25 standpoint, and I'm fine with saying and the

1 audit committee, since the audit committee --
2 well, typically, we get most reports prior to the
3 board, that would mean that once it hits us, but
4 either way it was already a public record, so --
5 but there are times when the board may get
6 something that we don't know about so this works
7 for both.

8 MR. DE MEO: Mr. Jabouin, I missed under
9 number 4.

10 MR. JABOUIN: Number 4.

11 MR. DE MEO: I would add, on the follow-ups,
12 I would add something to the effect that and
13 report to the OCA, audit committee --

14 MR. JABOUIN: This is rule number 4?

15 MR. DE MEO: After rule number 4 I would add
16 a fifth one on the follow-up, that they would
17 report to the OCA, all the applicable parties,
18 the audit committee, I have SB, who is the SB?

19 MR. MAYERSOHN: School board.

20 DR. LYNCH-WALSH: Wait, where are you?

21 MR. JABOUIN: This is a new paragraph?

22 MR. DE MEO: New paragraph under 5.

23 DR. LYNCH-WALSH: Under 5?

24 MR. DE MEO: Yeah.

25 DR. LYNCH-WALSH: Okay.

1 MR. DE MEO: This would be number 5. And
2 report --

3 MR. MAYERSOHN: We have four. So this would
4 be 4 -- it would be an additional one so you have
5 to move them all down. So you're striking 5, 6,
6 7, 8, 9, 10.

7 MR. DE MEO: No, this is under follow-up on
8 audit committee recommendations.

9 DR. LYNCH-WALSH: Where is that?

10 MR. DE MEO: That is on page -- the very top
11 of the page.

12 MR. MAYERSOHN: Oh, you're looking at the
13 other policy?

14 MR. DE MEO: Oh, I'm sorry. I'm sorry. I've
15 already jumped.

16 MR. MAYERSOHN: We're still on -- we're still
17 on 00 --

18 MR. DE MEO: I'm sorry. I jumped the gun.

19 DR. LYNCH-WALSH: Oh, now that makes sense.

20 MR. MAYERSOHN: Okay. Go ahead.

21 MR. JABOUIN: Okay. So on policy 1002.1 we
22 just discussed page 2 and then now there's a very
23 small page 3.

24 MR. MAYERSOHN: Any other comments on page 3?

25 (No response.)

1 MR. MAYERSOHN: Okay. All right.

2 MR. JABOUIN: Okay. So with respect
3 to policy 1003, which is the next one, and that
4 is the follow-up on audit recommendations.

5 DR. LYNCH-WALSH: So number 11 flows into
6 policy 1 -- number 11 from 1002.1 flows into
7 policy 1003.

8 MR. JABOUIN: Yes, it does. I see that
9 there.

10 MR. MAYERSOHN: Okay. So now --

11 MR. JABOUIN: And Dr. Lynch-Walsh, even
12 though there will be a separate follow-up policy,
13 wording keeping follow-up into 1002.1 will also
14 occur.

15 I also want to mention that as the school
16 district updates the policies the numbering
17 scheme is going to change. It doesn't matter
18 from a substance standpoint, but I just wanted to
19 mention at some point these policies when you see
20 them they'll have a different number.

21 DR. LYNCH-WALSH: Well, one of the things
22 that I hope will also change is -- when I say
23 Palm Beach is organized, they do a beautiful job
24 when they're proposing a policy change. They
25 explain the rationale, the state statute it ties

1 to, they check, you know, dot their Is and cross
2 their Ts, at least the ones I've looked at. So
3 one that I provided to the audit committee at the
4 end, it has statutory authority, laws
5 implemented, other requirements, history, and
6 then cross-references.

7 So, for instance, the chief auditor policy
8 where its number 11 mentions follow up. It
9 should also mention that there's a policy on
10 follow up. Because we do have policies that
11 exist in silos around here.

12 MR. MAYERSOHN: Ms. Shaw, are you on the
13 line?

14 MS. SHAW: Good morning. I am. Thank you.

15 DR. LYNCH-WALSH: So cross-referencing would
16 be handy.

17 MR. MAYERSOHN: Phyllis is on the line. She
18 replaced Ms. Fertig.

19 MR. JABOUIN: Ms. Shaw, did you just join a
20 few minutes ago?

21 MS. SHAW: Yes, I joined not too long ago.

22 MR. JABOUIN: Thank you.

23 MR. MAYERSOHN: By the way, we're on Item
24 Number 11.

25 MS. SHAW: Yes, I know. Thank you.

1 MR. MAYERSOHN: Okay.

2 MR. JABOUIN: All right. So on Policy 1003,
3 I do -- so Palm Beach County has incorporated a
4 follow-up process that is in line with how I
5 eventually would like to have our follow-up
6 process as well and they have captured that into
7 their language. So the way the follow up is
8 primarily done here is an audit ends and there's
9 some findings that are there and they require a
10 natural follow-up to the actual audit. But what
11 should be happening is that we should track all
12 of them across all audits to look at trends and
13 sort of, you know, split the data to be able to
14 provide better risk assessment as well. But to
15 do that requires the setting up of a database and
16 to being able to analyze it, which is all things
17 that are in our plans as well. So we do have
18 some of the follow-up you see from RSM on the
19 findings, some of the ones on the previous
20 reports. And since we audit the schools every
21 year, there's follow-up that's built in, but I
22 think we need to raise that level a little bit to
23 be able to do better work on that front. Which
24 is interesting, because the follow-up actually is
25 easier than doing the audit, because you've

1 already done the work and you want to make sure
2 that the commitment that management has given has
3 been adhered to, the deadlines, and making sure
4 that the control that failed before now passes.
5 So there is going to be a progression of that and
6 I want to make sure that the eventual Policy 1003
7 captures that. But, obviously, Palm Beach as
8 well as the other ones that we'll have will pick
9 up that language from there.

10 MR. MAYERSOHN: Dr. Lynch-Walsh?

11 DR. LYNCH-WALSH: I don't think there's any
12 reason for this next iteration of 1003, which has
13 not been updated since I was 16, shouldn't bear
14 resemblance to the Palm Beach one in its first
15 go-around. The language -- I mean, it's -- as
16 well as heads of administrative activities will
17 personally and vigorously follow up on conditions
18 and programs and activities whenever such
19 conditions and recommendations are agreed upon,
20 this is not professional language. The Palm
21 Beach one, the difference in the policy writing,
22 it just sounds more professional. It's more
23 businesslike, for lack of a better term. It
24 reflects the gravity of what it is they're
25 supposed to be doing. This almost comes off

1 like, hey, we need you to do something within 60
2 days. So this you could almost -- I'm sure there
3 are things in here that need to be tweaked and it
4 needs to be reviewed to make sure it's consistent
5 with what we're doing so we don't leave things
6 out, but it has a -- the tone is more appropriate
7 than what is currently in place. I haven't seen
8 if we have a timeframe in here. I have to look.

9 MR. MAYERSOHN: Mr. De Meo, did you want to
10 go with your number 5?

11 MR. DE MEO: Yeah, I would add a fifth item,
12 the first paragraph says school officials and
13 those responsible for various school board
14 activities are not obligated to accept all audit
15 recommendations, they are required to -- and then
16 we have the iteration 1, 2, 3, 4. I would add
17 that they report to the OCA and the audit
18 committee and so on, superintendent,
19 recommendations that are not accepted and the
20 reasons why they were not accepted, and an
21 alternative, if applicable.

22 MR. JABOUIN: So noted. Thank you for the
23 good comment.

24 I also wanted to mention to the committee, as
25 they see the different findings and

1 recommendations, ultimately, in order to close
2 out a finding either an alternative or something
3 to cure the concern has to occur. So when we do
4 get the follow-up database the way that it is,
5 there could be a finding that's perpetually open
6 because they haven't resolved it. It's kind of
7 interesting because the last place I worked at we
8 actually had a finding that was open for eight
9 years. But we wouldn't know that without the
10 proper reporting. Thank you.

11 MR. MAYERSOHN: Anything else on this policy?

12 MR. DE MEO: Number 4 on the --

13 MR. MAYERSOHN: On the rules?

14 MR. DE MEO: Yeah, on the rules. I would
15 just -- again, I would add the audit committee.
16 For some reason, director, office of management,
17 audit, the name has changed, will report the
18 status of all open recommendations to
19 superintendent and school board simultaneously.
20 I know you're already reporting to us, but, I
21 mean, if we're gonna make revisions, I would add
22 the audit committee.

23 MR. JABOUIN: Thank you. So noted.

24 Okay. That's 1003.

25 So Policy 3101, so this is the policy that

1 would allow my involvement into the different
2 audits that are going on organization-wide, so
3 liaising with the different groups and being aware
4 of the different audits. It could be an audit
5 that's done by a grant, an organization that's
6 auditing, like some of the grants have their own
7 auditors to ensure that, there are requirements
8 on there that I be aware of the issues and be
9 involved in. So, I mean, I -- it's obviously a
10 worthy policy that will benefit me and my program
11 to identify areas that we may want to dedicate
12 audit resources to.

13 MR. MAYERSOHN: So I guess my question to
14 that is, why do you really need a separate policy
15 if you can include that in Policy 1002.1?

16 MR. JABOUIN: Agreed. So, for example, some
17 of the follow-up language will also make it into
18 1002.1.

19 MR. MAYERSOHN: Right. So, I mean, the whole
20 idea is to try to streamline all these policies
21 so you don't have 8,000 policies that you're
22 looking at.

23 MR. JABOUIN: That's a good point.

24 MR. MAYERSOHN: I mean, I would -- I mean, I
25 think the audit recommendations in follow-up as

1 well as, you know, coordination of examination by
2 outside audit groups, I think --

3 MR. JABOUIN: That's a good point.

4 MR. MAYERSOHN: -- we may be better off just
5 including it as Office of the Chief Auditor and
6 hear what the responsibilities are and eliminate
7 the two policies that haven't been updated since
8 Dr. Lynch-Walsh went to elementary school.

9 MR. JABOUIN: What I like about the
10 separation is, though, those other policies,
11 also -- Policy 1002.1 applies to the Office of
12 the Chief Auditor and this group here. Those
13 other two policies also have responsibilities for
14 management. So there is a benefit to having them
15 having their own spotlight on that end. But I --
16 I think that -- I think that there's a benefit to
17 giving them their own policy because they're
18 important enough. I think the follow-up process
19 is important enough and you can lay out the
20 management responsibilities a little bit more on
21 that front.

22 But I think that your logic makes sense,
23 though, Mr. Mayersohn. But I think certain key
24 things and given the importance of a follow-up in
25 this -- but, yes, you are right on that regard.

1 MR. MAYERSOHN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: I'm trying to figure out,
3 what was the Office of Management Audit, was that
4 --

5 MR. JABOUIN: It's the previous name of the
6 department.

7 DR. LYNCH-WALSH: Okay. That's what I
8 thought. I was trying to follow the dates, but
9 I'm not quiet sure -- it looks like they created
10 a policy for the Office of the Chief Auditor and
11 forgot that this one was here even though the
12 years are like similar. It just shows you how
13 much the left doesn't know what the right hand is
14 doing. So, yeah, there's no reason to not
15 consolidate these two while taking the audit
16 committee out of it.

17 MR. JABOUIN: Yeah, I think keeping them
18 separate but making the reference comments that
19 you mentioned --

20 DR. LYNCH-WALSH: Keeping which separate?

21 MR. JABOUIN: You mentioned cross-referencing
22 earlier, but keeping the follow-up policy
23 separate as well as the coordination policy
24 separate has some worthy benefits in the sense
25 that it highlights those areas on their own.

1 There is some other departments that are impacted
2 whereas 1002.1 is the Office of the Chief
3 Auditor.

4 But I also think that what you mentioned
5 earlier, Dr. Lynch-Walsh, as far as making that
6 the cross referencing of policies would also help
7 a leader coordinated between them.

8 DR. LYNCH-WALSH: Well, they would at least
9 know that the policy was there for sure.

10 MR. MAYERSOHN: But when you read -- I mean,
11 when you take a look at state statutes and the
12 way it reads is that there may be a specific
13 statute that says X, Y and Z, and then as you
14 move down and continue to read is that whatever
15 statute it applies to, which may be a completely
16 different area, is usually highlighted so you can
17 click on that and figure out, you know, what's
18 related to what. I mean, I know auditing in five
19 different chapters in the state, in the state
20 statute. One is obviously for educational needs,
21 one is for, you know, other areas. So all these
22 things are kind of morphed together in one area
23 but the key elements that would lend itself
24 toward, as you say, maybe there's a management
25 policy that kind of relates to a management

1 operation, auditing functions, can still be
2 consolidated in one policy but referred to that
3 other management policy. And that takes a lot of
4 legwork, but -- yes, Dr. Lynch-Walsh.

5 DR. LYNCH-WALSH: I mean, I can see keeping
6 it separate because it's -- as I'm reading
7 through each item, it sounds more like it's
8 directed to people who might be contacted, board
9 member or whoever within the district, not, what
10 do I do now? I've been contacted by the state,
11 OMG, what do I do? And this would tell them.
12 But that would presume that they're looking at
13 their own policies.

14 MR. MAYERSOHN: It could be in a school board
15 policy. It could be in an employee policy. I
16 mean, it could be in 20 different things, but
17 this way, my opinion is it's all consolidated in
18 one. Then you identify what that policy is that
19 it might relate to and let somebody look at that
20 policy or vice versa.

21 DR. LYNCH-WALSH: Yeah, I think it probably
22 does fall under something else, like the OCA and
23 also something to do with board members and
24 other -- because, yeah, I think the risk is that
25 it would get forgotten even if it were

1 cross-referenced.

2 MR. JABOUIN: Of course remember though I've
3 just took out some of the significant ones where
4 this office is mentioned. There are others that
5 I didn't include. I mean, ultimately, we
6 obviously want to make sure that the substance is
7 correct, but we also want to make it efficient,
8 effective, not confusing to people when they read
9 it and those type of other benefits that we
10 discuss here.

11 So either way, Mr. Mayersohn, there are some
12 benefits in one way or another on this front but
13 duly noted.

14 MR. MAYERSOHN: Okay. Are there any other
15 further comments?

16 MR. DE MEO: On number 5 it's just a matter
17 of consistency. One of these rules, one of these
18 policies --

19 MR. JABOUIN: 3101?

20 DR. LYNCH-WALSH: Policy 3101 Number 5?

21 MR. DE MEO: Yeah, I just want to add audit
22 committee. One of these policies says all
23 reports will go through the audit committee, the
24 school board and so on and then here we say, will
25 review outside audit groups the results of their

1 examinations and advise the school board. Well,
2 we regularly get advised on external audits and
3 it should be part of that -- formally part of
4 that rubric.

5 DR. LYNCH-WALSH: So basically anything that
6 mentions the school board and the audit committee
7 should be added in there for consistency's sake.

8 MR. JABOUIN: For consistency; yeah.

9 DR. LYNCH-WALSH: Because, technically, I'm
10 not even sure the superintendent needs to be a
11 word in these anymore.

12 MR. JABOUIN: Well, even though the reporting
13 line has changed the superintendent is a
14 significant part of the organization on that end.

15 DR. LYNCH-WALSH: Yeah, they're the person in
16 charge of all the people you're auditing.

17 MR. JABOUIN: So communication to them is
18 appropriate in this organization as well as
19 others.

20 MR. MAYERSOHN: Okay. Is there any more
21 discussion? And, again, anybody who has
22 additional comments, send them to Mr. Jabouin and
23 then Mr. Jabouin will circulate them.

24 MR. JABOUIN: And thank you very much for the
25 comments and thank you very much for the Palm

1 Beach policies as well.

2 MR. MAYERSOHN: All right. Moving on to Item
3 Number 12.

4 MR. JABOUIN: Which is the item that I was
5 discussing an hour ago.

6 MR. MAYERSOHN: Yes. Now you can discuss it.

7 MR. JABOUIN: Okay. Thank you very much.

8 Okay. So Item Number 11, this is the --

9 MS. DAHL: 12.

10 MR. JABOUIN: One moment while I get this in
11 order.

12 Agenda Item Number 12.

13 MR. MAYERSOHN: Are they here for Item 12?

14 MR. JABOUIN: Yes.

15 MR. MAYERSOHN: Can they identify themselves?

16 MR. JABOUIN: They're here for me but they
17 can identify themselves.

18 DR. LYNCH-WALSH: Who are they?

19 MR. MAYERSOHN: If you guys can identify?

20 MS. ARLOTTA: Oh, I'm Meredith Arlotta for
21 the Office of the Chief Auditor.

22 MR. JABOUIN: That was Meredith Arlotta from
23 the Office of the Chief Auditor.

24 MS. LUGO: Raysa Lugo from the Office of the
25 Chief Auditor.

1 MR. JABOUIN: That was Raysa Lugo from the
2 Office of the Chief Auditor.

3 MS. PRITYKINA: Elena Pritykina, Office of
4 the Chief Auditor.

5 MR. JABOUIN: As well as Elena Pritykina from
6 the Office of the Chief Auditor.

7 DR. LYNCH-WALSH: Are they here for 12 or 13
8 and 14?

9 MR. JABOUIN: They're here for 13 and 14.

10 DR. LYNCH-WALSH: Okay. So if they get asked
11 questions no one can hear them. Is there any
12 reason with all this real estate available --

13 MR. JABOUIN: They'll move up when Item 13
14 and 14 comes.

15 MR. MAYERSOHN: They're here early.

16 MR. JABOUIN: Okay. So --

17 MR. MAYERSOHN: And the gentlemen who just
18 came in, can you identify yourselves please?

19 MR. VINUEZA: Yes, good afternoon. My name
20 is Vincent Vinueza, I'm Task Assigned Chief
21 Information Officer.

22 MR. MAYERSOHN: Mr. Kowalski? Or Chief
23 Kowalksi.

24 MR. KOWALKSI: Good afternoon. Craig
25 Kowalski, Chief of Special Investigative Unit.

1 MR. JABOUIN: So with respect to the Auditor
2 General Operational Audit, now there are multiple
3 Auditor General audits that are going on, so what
4 you have in Agenda Item Number 11 is the
5 operational audit. That audit began in March of
6 2021 and was released in on March 15th, of 2022,
7 that's Agenda Item Number 12, but there are other
8 Auditor General audits going on. There's a
9 financial audit. Now, that was released
10 yesterday on March 30th and it's not included in
11 your packet just due to timing. My team is in
12 the process of filing this report as well as the
13 next report, the federal grants or the single
14 audits, those we need to file with the different
15 departments at the state and federal level, those
16 were released yesterday. They'll be discussed at
17 the next meeting. But when you see them, you'll
18 see that there are no findings in the federal
19 audit. That includes all the different grants,
20 Title 1, ESSER and so forth. And in financial
21 audit, which is not here as well, that we had
22 yesterday, also has no findings and that's mostly
23 review of the accounting and financial reporting
24 area.

25 This audit here, the operational audit, we'll

1 talk in one moment, but I also wanted to mention
2 that ongoing right now is the FTE and
3 transportation audit by the Auditor General.

4 That started in mid January of 2022 even though
5 the discussions were occurring in December and
6 over the holidays. And that's going to probably
7 be done in mid 2023 sometime.

8 Both -- all of those audits are very
9 important. It does provide an opportunity for a
10 team of auditors outside of the school district
11 working for the state reviewing the various
12 areas. They're very important. The district
13 staff takes them very seriously. They do absorb
14 a significant amount of time, district time, my
15 time, but they're part of my responsibilities and
16 the district's responsibilities.

17 Now, the previous audit that was done by the
18 Auditor General on the operational side was back
19 on June 30th of 2018. That noted eight findings.
20 The previous audit before that on June 30th of
21 2015, that had 12 findings. This current Auditor
22 General audit as of June 30th, 2021 has three
23 findings. So you can see the reduction from 12,
24 to 8, to 3. These are significant reductions in
25 light of the various challenges that are faced by

1 the finance, strategy operations, HR, academics,
2 IT, that needed to address those particular
3 findings.

4 So I want to mention to the committee to look
5 at the areas of coverage by the Auditor General
6 on pages 6 through 9 of the report. You'll see
7 on page 6, and, Mr. De Meo, this is probably
8 important to you, you can see dots 2 through 5 and
9 then when you go on to page 7 you'll see dots 1
10 to 2. This is part of their detailed information
11 technology coverage that they have.

12 And then on page 7 dots 10 and 11, this is
13 where they reviewed me, they reviewed my work
14 papers, they reviewed my risk assessment process
15 and all of the aspects of how my function works
16 operationally.

17 Page 8 you can see on dots 5 and so that
18 there's construction that goes on. There's also
19 more construction on page 9 on dots 2 through 4.
20 The P-cards were reviewed on page 8.

21 So it is a very thorough review that occurred
22 in a one-year timeframe. So the three
23 observations, Observation Number 1, and we do
24 have Chief Kowalski that's here, involves two
25 particular aspects. One of them is safety and

1 security training and the other one deals with
2 the requirements of reporting to the Office of
3 Safe Schools under certain circumstances. Chief
4 Kowalksi has gone ahead and put in a controlled
5 mechanism for the training. He's gone ahead and
6 changed the contract with respect to the
7 reporting.

8 And then Observation Number 3 regarding IT
9 access privileges, we have the response from Mr.
10 Vinueza that talks about the identification of
11 individuals with access to unmask Social Security
12 numbers as well as doing periodic reviews of
13 their access privileges. So we do have responses
14 that address that finding.

15 Now, Observation 2 is regarding our function
16 here and the audit function. So those of you who
17 were on the audit committee back in 2018 may
18 recall that we were over 200 internal audits
19 behind. We had some that hadn't been done in
20 four or five years. We were able to catch up as
21 reported in our meeting in August of 2019. We
22 were doing fine until the pandemic occurred.

23 The 97 audits that have been noted in the
24 report, those were presented in the various
25 months and finally approved by the audit

1 committee at the January 22 meeting, January
2 20th, 2022 meeting, and then the board at the
3 February 2022 meeting.

4 So although we have the capacity to do these
5 audits on time in a normalized non-pandemic
6 environment, the Auditor General would like to
7 have the significant balances audited in time for
8 the external auditor to be able to do their
9 opinion in March of the following year.

10 So, as I mentioned earlier in the internal
11 funds report, we will aggregate the selection of
12 those schools differently. The organizational
13 charts that we'll have will have an additional
14 position for internal funds audits that will
15 allow us to be able to get them done sooner
16 rather than the one-year requirement that they
17 have been addressing to be able to get these
18 significant balances done by March of the
19 following year.

20 So those are my comments on Observation
21 Number 2. We do have our colleagues, Mr.
22 Kowalski and Mr. Vinueza to answer any questions
23 that the committee has regarding the other two
24 observations. And that concludes my
25 introduction, Mr. Mayersohn.

1 MR. MAYERSOHN: Anybody have any questions on
2 Finding Number 1?

3 I have a question, Chief Kowalksi.

4 So you're adding, obviously, language to
5 ensure, because I think it was more of just a
6 mental health certification, into the SR --
7 standard SRO contracts. Just -- and I guess the
8 question is, if let's say the sheriff's office or
9 a municipality doesn't have that SRO complete
10 that certification, what's the process
11 contractually? In other words, is there any
12 compliance mitigation issue or is it just, well,
13 you don't have it today, fill it out, and when
14 you get it, you get it?

15 I'm just trying to understand, and I have a
16 reason to ask, but I just want to get it from you
17 of, what's that process look like?

18 CHIEF KOWALKSI: So I can -- I can speak to
19 the current contract. So the current contract
20 has the language in there for the training
21 requirement. It doesn't address what you're
22 speaking of and probably what I'm thinking the
23 concern is.

24 We will be going into negotiations with the
25 Chief's Association regarding the upcoming

1 contract and we're going to have to figure it out
2 amongst both parties how to include language as
3 far as if somebody is not, these are my words,
4 certified to be an SRO, what's the course of
5 action? Obviously we will have to provide a safe
6 school officer there, but what's the
7 ramifications of not being in compliance with
8 that portion?

9 MR. MAYERSOHN: Right.

10 CHIEF KOWALSKI: That's in our -- that's in
11 our list of things to talk about.

12 MR. MAYERSOHN: So this is more -- this
13 hasn't been definitively negotiated, it's still
14 in conversation moving forward to the next
15 contract year?

16 CHIEF KOWALSKI: Correct. I can just speak,
17 because I spoke to the sheriff's office recently
18 about the training. So they're 100 percent on
19 board. They understand the training
20 requirements. Some agencies, and it was noted in
21 the response, that because of COVID we didn't
22 have live training, so it pushed the dates back
23 and now they're enrolled in April, May and so
24 they'll be in compliance with that portion.

25 MR. MAYERSOHN: Okay. I mean, and just,

1 again, looking at it from the municipal
2 standpoint as a municipality that contracts out
3 with the sheriff's office, is there some way for
4 the municipalities to have some teeth into the
5 contract? And I know the board had discussed
6 that before, so -- because we're paying, you
7 know, 60 percent of the cost, if that -- if an
8 SRO or any, you know, any deputy is not in
9 compliance with, you know, their state
10 requirements or certification, we as a
11 municipality want to know because we're paying
12 for it. Similar to the school board, if they are
13 reimbursing or paying, which, in essence, you
14 guys are, you'd want to know that, so that this
15 way they're not in the school, they're removed
16 until they become compliant.

17 So I'm just sharing with you my perspective,
18 you know, as a municipality to firm up that
19 agreement, whether it's a three-way type
20 agreement. Obviously, if you're contracting out
21 with Plantation and they have their own police
22 force, that's a different scenario. But for the
23 sheriff's office, I think all those that are
24 contracted out need to have is some buy-in or
25 tie-in to the municipality that also contracts

1 out.

2 So that's my only additional recommendation,
3 which I'm sure you're well aware of.

4 CHIEF KOWALSKI: Thank you. I will bring
5 that to them.

6 MR. MAYERSOHN: Okay. Anybody else on item
7 number 1?

8 MR. BARNES: One question. Chief, obviously,
9 the reason why we had this finding is because
10 somewhere along the line there was no reporting
11 done. So I was looking at your recommendation
12 going forward. Is there a specific person who is
13 going to monitor this? I know you're the chief,
14 but you can't be everywhere. So have you
15 designated a person who has the sole
16 responsibility for making sure this does not
17 occur again?

18 CHIEF KOWALSKI: I appreciate you saying I'm
19 the chief, but the sole person is me right now.

20 MR. BARNES: I understand. As a principal,
21 it's me. But I can't do it all. So I have to
22 designate someone who I know is going to be on
23 top of it. So all I'm saying, you are the chief,
24 and, basically, what you're saying is, as the
25 chief you're going to make sure this gets done,

1 personally?

2 CHIEF KOWALSKI: That's my responsibility;
3 yes.

4 MR. MAYERSOHN: He's taking on the challenge.

5 MR. BARNES: Okay.

6 CHIEF KOWALSKI: I hear what you're saying.

7 MR. BARNES: Who took on the challenge
8 before?

9 We have a finding and we had a chief then.
10 We have a recommendation here and you're the
11 chief.

12 So all I'm saying is that we have a finding
13 and we had a chief. Now you're the chief and you
14 said it's your responsibility.

15 So all I'm saying is, looking at the size and
16 complexities with all of the schools, if you say
17 that it's you, it's you.

18 I just find it difficult to believe that you
19 can be at all these places and make sure it's
20 done without having someone else that you can
21 turn to. The superintendent turns to Mr. Jabouin
22 when it comes to audit stuff, but you're saying
23 that you've got it all. My case rests if he says
24 he's it.

25 MR. MAYERSOHN: How many SROs are there?

1 CHIEF KOWALSKI: Approximately 202.

2 So let me expand upon that. We're going to
3 have processes in place, but, ultimately, if it
4 doesn't get reported, especially since I'm
5 accepting ownership of this now, so in the past
6 these findings are based on, we don't know what
7 we don't know; right? If an agency doesn't tell
8 us, we can't report it within the statutory
9 requirement of 72 hours. So that's why we
10 included the specific language in the contract so
11 they would be in violation of the contract at
12 that point.

13 MR. BARNES: Let me expound on it a little
14 bit further.

15 Usually when we get an exception from a
16 school the response through Dr. Wanza's office
17 and through the principal is saying we agree with
18 the findings and here are the steps that the
19 school, meaning the principal, is going to take,
20 and we know as an audit committee that you have
21 procedures in place to check this so it won't
22 happen again.

23 But what I'm hearing you say is that in your
24 office it's a little bit different. You don't
25 have to have those subordinates doing that. And,

1 like I said, I just don't see you being able to
2 make sure that all this is done. But as you're
3 sitting with the committee today and you're
4 saying it's going to happen, I'm through with it,
5 but I just think it's kind of --

6 MR. MAYERSOHN: I just -- Mr. Barnes, I can
7 echo it and certainly understand where you're
8 going to. Maybe when you finalize the contract
9 and have a template with the Chief's Association
10 that you can bring that back to us as a follow-up
11 and say here is how we're implementing this. So
12 maybe that will help answer your questions and
13 give us that line of -- is that -- do we need to
14 have a motion for that?

15 MR. BARNES: I like that.

16 MR. MAYERSOHN: So do you want to make a
17 motion, Mr. Barnes? Your last motion.

18 MR. BARNES: You made the motion. I don't
19 know what you're saying.

20 MR. MAYERSOHN: I can't. That Chief
21 Kowalski, once he forms a template, an SRO
22 template or agreement, he will bring that back to
23 the audit committee for review.

24 Is that the motion that you want to make?

25 MR. BARNES: That's the motion.

1 MR. MAYERSOHN: Do we have a second?

2 MR. JABOUIN: I just want to make sure I have
3 the language correctly. That Chief Kowalski,
4 once he forms an SRO template, that he will bring
5 that back to the audit committee meeting?

6 MR. MAYERSOHN: Yes.

7 MR. JABOUIN: Thank you.

8 MR. MAYERSOHN: So we have a motion by Mr.
9 Barnes. A second?

10 MR. DE MEO: Do we need a second before we
11 have discussion?

12 MR. MAYERSOHN: Yes.

13 MR. DE MEO: All right. I'll second it and
14 then we can have a discussion.

15 MR. MAYERSOHN: Okay. Now we can have
16 discussion.

17 MR. DE MEO: I think Mr. Barnes was also
18 interested if not in an individual other than
19 you, Chief, the process. So I think the template
20 and the process for coordinating and reporting
21 these incidents. I think that's really
22 important.

23 CHIEF KOWALSKI: May I comment?

24 MR. MAYERSOHN: Yes, you may.

25 CHIEF KOWALSKI: So understood what both of

1 you are saying, what everybody's saying.

2 Ultimately, I'm responsible, that's why I'm
3 sitting here.

4 So, that being said, yes, there are processes
5 in place currently and processes that will be
6 more identified within the contract, i.e., maybe
7 an email address that they can notify. But
8 reality is, 72 hours is a short turnaround,
9 turnaround time to report to the state. So 48
10 hours, which is in the contract, is even shorter.
11 So that phone call and that conversations with
12 all the chiefs of that phone call contact has to
13 be made. So when I say it's me, they usually
14 reach out to me. But we will identify the
15 process in more detail.

16 MR. DE MEO: Yeah, I think it's -- yeah,
17 identify the process. You've reviewed some of it
18 now, but I think it's worthy of our conversation
19 once it's completely formed by you.

20 CHIEF KOWALSKI: Thank you.

21 MR. MAYERSOHN: Any other further comments?
22 Dr. Lynch-Walsh.

23 DR. LYNCH-WALSH: Just for clarification
24 purposes, the template is the contract template?

25 MR. MAYERSOHN: Yes.

1 DR. LYNCH-WALSH: Should we put the word
2 contract in that?

3 MR. MAYERSOHN: Put the word contract in the
4 template.

5 MR. JABOUIN: I will re-read it shortly.

6 MR. MAYERSOHN: Okay.

7 MR. JABOUIN: So the current wording is,
8 Chief Kowalksi, once he forms an SRO process and
9 an SRO contract template he will bring it back to
10 a future audit committee meeting?

11 MR. MAYERSOHN: Correct.

12 All right. Any more discussion?

13 (No response.)

14 MR. MAYERSOHN: All those in favor signify by
15 saying aye.

16 COMMITTEE MEMBERS: Aye.

17 MR. MAYERSOHN: Thank you, Ms. Shaw.

18 Anybody opposed?

19 (No response.)

20 MR. MAYERSOHN: The ayes have it.

21 Just for the record, Dr. Nesmith and Dr.
22 Wanza have entered.

23 All right. Item Number 2.

24 MR. DE MEO: Can I just -- I wasn't going to
25 ask this, but after this conversation, Chief, I

1 just have to ask you. Is -- in this case,
2 Broward Sheriff's Office, is the Broward
3 Sheriff's Office compelled to report within the
4 timeframes that the state law requires and how do
5 we know they are going -- do they have a process
6 to ensure that these incidents are properly
7 reported to us, one of their customers; right?

8 CHIEF KOWALSKI: So what I'll tell you is
9 this. The challenge is the way the statute's
10 worded with respect to -- the wording is a safe
11 school officer is dismissed for misconduct and
12 then the agency has to -- we have to report it,
13 right, within 72 hours. Dismissed for
14 misconduct; right? It doesn't say the date of
15 the incident. So that's where the conversations
16 are happening. Right? So I could have done
17 something today, but the discipline occurs six
18 months from now; right? So six months from now
19 any -- the agency tells us, hey, six months ago
20 something happened, I disciplined them or
21 terminated them today. The way it stands, it's
22 gray as far as the date of occurrence versus the
23 action. So what we're doing now is, as soon as
24 we hear of something, and not the knowing the
25 outcome, we report it up.

1 MR. DE MEO: Yeah, I think, Chief, the
2 language should incorporate, of course, with our
3 attorneys any alleged or any incident whether
4 it's adjudicated or not probably is a good policy
5 to set it up.

6 MR. MAYERSOHN: Yeah, I would suggest, again,
7 through Mr. Sullivan's office, legislatively, you
8 know, next session, some of these bills, some of
9 these avenues that are gray areas may be able to
10 have some sort of legislative amendment or change
11 that would help clarify these things a little
12 better. So that may be an opportunity to do
13 that.

14 CHIEF KOWALSKI: Agreed. And we've had
15 conversations with the state as far as what is
16 discipline or for what incident. Is it an
17 accident, a driving accident? So that's where
18 there is a lack of guidance from Florida DOE.

19 MR. MAYERSOHN: All right. Item Number 2,
20 any questions?

21 (No response.)

22 MR. MAYERSOHN: Item Number 3.

23 Dr. Lynch-Walsh.

24 DR. LYNCH-WALSH: Yes. Just one thing. So
25 the recommendation I agree with, but there is a

1 sentence in the second paragraph, while the
2 district does not require Social Security numbers
3 from students, and I stop right there, because if
4 it's not required, then why do we have all these
5 people -- I mean, over a million Social Security
6 numbers of former students, are you kidding me,
7 just floating around? And I don't know how we
8 make it through all these audits without a
9 mention of a data security breach, but, okay. So
10 it says, while the district does not require
11 Social Security numbers from students, the
12 district's student registration form includes an
13 optional field for the student Social Security
14 number and, if provided, they're maintained,
15 yada-yada, in the Student Information System.

16 Okay. So take the field out. It doesn't --
17 it costs probably next to nothing and I'm not
18 clear on, when we say "registration form",
19 whether we mean the initial one when you sign the
20 child up for school. I looked at the ones I
21 complete when my kids went from one level to the
22 next and I didn't see it but I was kind of
23 scanning it quickly.

24 So if it's not required and you don't need
25 it, to avoid the people that are bigger on

1 compliance and less crotchety than I am, because
2 I refuse to just throw that on sheets of paper,
3 just take it out. That doesn't seem to be a
4 recommendation the state made, but they might be
5 thinking within confines of their audit.

6 Is there any reason it can't come out?

7 MR. MAYERSOHN: Dr. Wanza, is that you?

8 MR. VINUEZA: Yeah, good afternoon. Vincent
9 Vinueza, Task Assigned Chief Information Officer.

10 Yeah, we do not require it, to answer the
11 question. Sometimes the students, and seniors,
12 specifically, will come request it because they
13 are applying to universities and it's easier for
14 them to either request the transcript or the
15 university makes the request. So we don't
16 request it, the student will come and ask us to
17 please include it to make it easier for the
18 transfer.

19 DR. LYNCH-WALSH: But it's on the district
20 student registration form. And I get that piece
21 of it, but what I'm trying to avoid is another
22 generation of parents providing a Social Security
23 number that's not required because it happens to
24 be an empty field and they're being compliant
25 filling out the form in its entirety. I mean,

1 there's, you know, all of these Social Security
2 numbers floating around in a seemingly unsecured
3 environment. So I'm not -- I'm trying to think
4 of who is responsible for that registration form.

5 MR. MAYERSOHN: Dr. Wanza?

6 DR. WANZA: Good afternoon. Valerie Wanza.

7 So the student registration process is
8 coordinated by district guidance and right now
9 the task assigned chief officer for that is Ms.
10 Veda Hudge. So I wrote down some notes and I'll
11 take it back. But that whole registration
12 process is coordinated through District Guidance.

13 DR. LYNCH-WALSH: It's not Student Support
14 Services or --

15 DR. WANZA: So that department is under that
16 division. District Guidance is under Student
17 Support Initiatives & Recovery.

18 DR. LYNCH-WALSH: I usually know the head
19 honcho department, not all the --

20 DR. WANZA: I'm sorry. That's why I said Ms.
21 Hudge, the Task Assigned Chief of Student Support
22 Initiatives & Recovery.

23 DR. LYNCH-WALSH: Got it. Thank you.

24 MR. MAYERSOHN: So you'll bring -- we don't
25 need to make a motion, you'll bring back --

1 DR. WANZA: I have a note to take that back.
2 I'll probably text her sitting in here.

3 MR. MAYERSOHN: Okay. All right.

4 Any other questions?

5 MR. BARNES: Through the Chair?

6 MR. MAYERSOHN: Yes, Mr. Barnes.

7 MR. BARNES: Let me understand this to make
8 sure. Even though I'm a lame duck, I don't know
9 why I'm asking these questions.

10 MR. MAYERSOHN: That's all right. Smith
11 Barney, when Mr. Barnes talks, people listen.

12 MR. BARNES: I may get drafted back.

13 So when a guidance counselor accesses the
14 student's records the SS number does not come up
15 automatically? In other words, if I go to -- I
16 don't know what you call it now, but if I go to
17 the computer and I pull up Moses Barnes' data,
18 would my Social Security number come up as part
19 of that process right now?

20 DR. WANZA: So Mr. Vinueza has to speak to
21 whether or not they've all been like purged or
22 whatever you want to call it in TERMS, but, yes.
23 So when you go in and you put in A01, do a name
24 search, the student's information comes up,
25 definitely the FSI comes up, and so you will have

1 to speak to it. Okay.

2 MR. VINUEZA: Good afternoon. So if the
3 access is given to the system administrator,
4 which, basically, the school or school principal
5 decides who gets the access to look at those
6 records. The recommendation is that on an annual
7 basis, one, we're gonna purge the records and
8 every year they're going to have to make the
9 request over again so the same folks don't have
10 it or maybe they move or leave the organization.
11 And on a quarterly basis the application group is
12 going to go ahead and look through the SAP system
13 and look at which is going to either still be in
14 the same title position they were at before or if
15 their title changed and then reach out to the
16 school and say, here, we see a difference here,
17 what's going on, and we would remove the access.

18 MR. BARNES: No, my question is, when, I'm a
19 guidance counselor, I pull up Joe Blow's
20 information, what comes up on the screen?

21 MR. VINUEZA: If the principal requested the
22 guidance counselor have the access --

23 MR. BARNES: That's not the question. I'm in
24 my office, the principal is doing his thing, I
25 have a student sitting before me and I pull up

1 his or her records, is the SS number a part of
2 those --

3 DR. WANZA: On the A03 panel, when the A03
4 panel -- I'll text Jeff Stanley, but on the A03
5 panel, which is the general student demographic
6 information, when that panel pulls up, your
7 question is, is there data in the field for a
8 Social Security number; right; is that --

9 MR. BARNES: But does the number itself come
10 up? Is there a field and does the number come
11 up? That's all I'm saying.

12 MR. VINUEZA: There is a field, but the
13 number will be masked if the guidance counselor
14 does not have system administrator access.

15 MR. BARNES: So the answer is, no?

16 MR. VINUEZA: Only the system administrator
17 who the principal, you know, requested the
18 access, then it unmask the number.

19 MR. BARNES: And the system administrator is
20 not the data processor?

21 MR. VINUEZA: It could be anywhere from a
22 couple of folks. Anyone that he designates,
23 that's correct. He or she designates in the
24 school, that's correct.

25 MR. MAYERSOHN: Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: But to continue answering
2 your question, the answer is, it depends, because
3 of the findings. In theory, maybe they didn't
4 want that person to have access but maybe the
5 prior principal gave them access and they haven't
6 gotten around to restricting their access yet.
7 So the answer is, maybe, according to this
8 finding.

9 So why not just remove it unless you really
10 need it?

11 MR. MAYERSOHN: Okay. Any other --

12 MR. DE MEO: Mr. Chair.

13 MR. MAYERSOHN: Yes.

14 MR. DE MEO: Yes. Mr. Jabouin, this -- this
15 is what I was referring to earlier and I'm just
16 going to read one sentence and it relates to what
17 Mr. Barnes and Dr. Lynch-Walsh were just
18 discussing. This is the last sentence, third
19 paragraph, on page 4. Also, periodic evaluations
20 of employee access privileges had not been
21 performed as of April 2021.

22 Okay. Having performed many external audits,
23 not so much of school districts but public
24 companies and other companies, our firm and those
25 who interpret the standards always audited

1 access, test access.

2 As an internal audit function I think it
3 should be cyclical, maybe select 20 employees
4 every month, for this very reason, this sensitive
5 information. Who has access? I think we had a
6 finding once recently where employees who were no
7 longer in the service of the district still had
8 privileges.

9 So this is really important and the IT
10 audited and some of those things I mentioned
11 earlier I really think need to be -- see the
12 light of day in terms of policies. They need to
13 be listed.

14 MR. JABOUIN: Yeah, let me add some
15 information regarding this finding because I was
16 very involved in this audit since it started in
17 March of 2021. What the Auditor General is
18 referring to is not -- because the district does
19 have a periodic user access privileges. This
20 relates to the Social Security number as far as
21 identifying who actually had that and whether or
22 not the access -- it relates just to the SSN,
23 because the district does have user access
24 privileges. And Mr. Vinueza could describe in
25 detail on that front, but we do have that.

1 Now, obviously, you know, this is a
2 legitimate finding in that we need to identify
3 who has that access and whether or not they are
4 using it correctly.

5 MR. DE MEO: And audit it and test it.

6 MR. JABOUIN: Yeah. User access should -- it
7 is part of what a fundamental audit will do,
8 obviously, yes.

9 MR. DE MEO: Thank you.

10 MR. JABOUIN: Mr. De Meo, we have had
11 findings before that have had formal employees
12 that were still listed. So it is part of our
13 program and we've had previous findings on those
14 things before.

15 MR. DE MEO: Yeah.

16 MR. MAYERSOHN: All right. Anything else?

17 (No response.)

18 MR. MAYERSOHN: Seeing none, do I have a
19 motion to transmit?

20 MR. BARNES: So moved.

21 MR. MAYERSOHN: Motioned by Mr. Barnes.

22 MS. SHAW: Phyllis Shaw, second.

23 MR. MAYERSOHN: Second by Phyllis Shaw.

24 All those in favor -- any further discussion?

25 (No response.)

1 MR. MAYERSOHN: All those in favor signify by
2 saying aye.

3 COMMITTEE MEMBERS: Aye.

4 MR. MAYERSOHN: Anybody opposed?

5 (No response.)

6 MR. MAYERSOHN: This motion transmits.

7 Item Number 13.

8 MR. JABOUIN: I wanted to quickly ask Mr. De
9 Meo, do you still have your 1 p.m. time
10 constraint?

11 MR. DE MEO: Yeah, I've got a 2 p.m. meeting
12 all the way back north.

13 MR. JABOUIN: So, if I may then, let me
14 present 12 and 13 together.

15 So, as I mentioned, back in 2018 we were over
16 200 internal funds audits behind and the payroll
17 procedures and processes were part of those
18 internal funds audits. They're not required by
19 the state with the internal funds audit
20 requirements, but from a risk standpoint that is
21 an area that should be subject to audit review.
22 We needed to take them out in order to catch up
23 with the internal funds audit requirements, but
24 from a risk standpoint we needed to do those
25 audits separately, but choose schools that

1 through our knowledge of internal funds audits
2 that we knew had historical issues and so we
3 selected eight schools to perform the payroll
4 procedures that we have.

5 And the procedures are documented on page 1
6 of the report. The schools selected are
7 documented in the table of contents section. You
8 can see them from Hollywood Hills to Westwood
9 Heights.

10 The reason why you have Agenda Item Number 14
11 is we had told the Inspector General that we
12 would perform additional payroll procedures and
13 review the purchase card for that school and so
14 we separated that and it has its own report.

15 But, ultimately, you can see there were four
16 schools that had no issues. You had four schools
17 plus Coconut Creek had issues with respect to the
18 policies and procedures. We have been in
19 conversation with the schools. We have been in
20 conversation with the cadre director. We've seen
21 and what's included in the response from OSPA
22 Chief, Dr. Valerie Wanza, is communications to
23 her team members with respect to following the
24 policies and procedures.

25 You know, we do anticipate that we will see

1 some improvement given the importance that this
2 matter has received from OSPA.

3 So those are -- that's my quick introduction
4 for both of them as Mr. De Meo is still here.

5 MR. DE MEO: I have a comment.

6 MR. MAYERSOHN: Go ahead.

7 MR. DE MEO: Okay. I've read both reports
8 and I -- if you like, I'm happy to be part of an
9 affirmative vote to transmit them.

10 The procedures seem fairly comprehensive
11 and -- but the scope -- I have a question about
12 the scope. Real basic procedure; right; payroll?
13 How do we look for ghost employees or
14 compensation, added-on compensation? I think
15 there's a procedure in here that addresses
16 unauthorized compensation, extra hours, that type
17 of thing. But how about ghost employees or
18 former employees still -- do we test for any of
19 that?

20 MR. JABOUIN: Within our program we do run
21 into those type of circumstances, so we do look
22 for that in that process. It's kind of like the
23 comment I made earlier regarding the IT, we do
24 run into those type of circumstances. You know,
25 unfortunately, overpayments that have

1 historically existed in the previous Auditor
2 General reports, those type of controls are part
3 of the payroll work the district is trying to
4 improve on the payroll process improvement
5 project, but that is something that we look for.

6 MR. DE MEO: Okay. So we look for ghost
7 employees. We check to see that they're -- you
8 know, years ago --

9 MR. MAYERSOHN: Rebecca Dahl is still getting
10 paid.

11 MS. DAHL: I wish.

12 MR. DE MEO: I mean, I had an employee who
13 is -- I'm the principal and I had an employee who
14 is a relative of mine and the relative gets a
15 check and hands it over to me.

16 MR. MAYERSOHN: Dr. Wanza, you wanted to
17 comment?

18 DR. WANZA: So I appreciate and I respect the
19 question and we did have that -- it's been maybe
20 a year or two ago, but at one of the middle
21 schools when the principal through approving the
22 Monday morning ZTIM is what it's called, but it's
23 the time entry sheet, and Ms. Conway may remember
24 this, it was one of the middle schools and the
25 principal noticed someone that just didn't look

1 copacetic and requested an audit and we did have
2 an issue where there was something less than
3 legal, something less than professional, and it
4 was, you know, it was through the process that it
5 was determined that there was something that
6 needed to be resolved and there were some actual,
7 I believe, I'm not sure if it rose to the
8 criminal level but it was definitely an SIU issue
9 where it was identified and you're shaking your
10 head, you --

11 MS. CONWAY: I remember that.

12 DR. WANZA: So, yes, we do, to the greatest
13 extent possible at the school there's a process
14 but it's also reflected in the audit process when
15 they start to look at the, you know, the weekly
16 timesheets. And you'll see that in a couple of
17 these where a couple of principals were not as
18 diligent in that weekly ZTIM report where they
19 actually have to verify all the people on the
20 list and sign off and make sure the certificates
21 of absence are there and things of that nature,
22 and you'll see in my response, and I don't want
23 you all to believe that it's boilerplate, because
24 it is not, but it is necessary that the person in
25 my office who processes the payroll for all the

1 principals and several departments under me, I
2 have now, you know, charged her with, she has to
3 put together a quarterly type of something to
4 work with school based payroll processes either
5 through the audit process or just us wanting to
6 do some kind of a check to work with them because
7 you also see, and I know you have to go, a piece
8 about the training component, because when
9 training went virtual there was something lost in
10 people being able, and Mr. Barnes and Ms. Dahl
11 will remember, you know, back in the day when we
12 had the hot labs set up at the Wingate or
13 Atlantic Tech and people actually brought their
14 work with them and could ask questions and get
15 stuff done in real time, and when it went
16 completely virtual there was something lost in
17 that professional learning process.

18 MR. DE MEO: So I think you've described that
19 there is a procedure in place to ensure that
20 every person that's getting paid should be paid
21 and are authorized employees.

22 What I want to hear is, do we test for that,
23 for every person that is being paid is an
24 authorized employee and has been properly
25 processed?

1 It's a yes or no kind of question.

2 MR. JABOUIN: Yes, we do check to see that
3 the procedure was followed but I get the point on
4 that end. We can -- I can look to further
5 enhance those tests to do what I think you --

6 MR. DE MEO: If you think it's necessary.
7 I'm just asking because I would be surprised if
8 the answer was, no, we don't test for that. I
9 would be really surprised.

10 MR. JABOUIN: There is a traditional, if you
11 sort of think about it, right, you get, whatever,
12 30 pay stubs, there should be 30 people on that
13 end.

14 MR. DE MEO: So maybe you send an auditor to
15 say, Principal Barnes, would you introduce me to
16 such and such?

17 I make a motion to transmit, if you want.

18 MR. MAYERSOHN: Well, wait. Dr. Lynch-Walsh
19 did you have a --

20 DR. LYNCH-WALSH: Yes, I am torn as to what
21 to do, but, I mean, I have a lot of stickies here
22 and I can't do them in two minutes.

23 MR. MAYERSOHN: Can't we -- well, here's the
24 question. And I guess this is more procedural
25 than anything else.

1 Can we make a motion to transmit and then
2 further discuss?

3 MR. DE MEO: I won't be hear to vote.

4 MR. MAYERSOHN: No, no, no. No, we make a
5 motion to transmit, transmit it, and then we can
6 continue to ask questions, but we've already made
7 the motion.

8 Do you object to making the motion to
9 transmit?

10 DR. LYNCH-WALSH: In theory, I don't. I just
11 have a lot of questions.

12 MR. MAYERSOHN: No, no, we're going to get to
13 the questions. We just -- I just don't want to
14 necessarily --

15 DR. LYNCH-WALSH: Well, there may be a motion
16 that comes out of the discussion, but it would
17 have to wait until April 28th.

18 MR. MAYERSOHN: Does that -- I mean, I'm
19 asking you, does that -- does that present a
20 problem to you?

21 DR. LYNCH-WALSH: Not necessarily.

22 MR. MAYERSOHN: Okay.

23 DR. LYNCH-WALSH: But then we'd have to bring
24 it back; basically.

25 MR. MAYERSOHN: Correct. And if you vote in

1 the affirmative you can bring it back, so --

2 MR. JABOUIN: I can't see that if it goes
3 through there, that there's a question to bring
4 it back, it's not going to be an agenda item.

5 MR. MAYERSOHN: No, we just want to have --
6 we're making a motion to transmit it because we
7 have a quorum. If not, we're going to lose the
8 quorum and we're not going to have it and we'll
9 have to bring it back for April. This way we can
10 dispense of it. Any questions that any of the
11 committee members have can still be addressed.

12 MR. JABOUIN: Sure. Okay.

13 MR. MAYERSOHN: It's just that we've already
14 made the motion to transmit.

15 If we need to have a motion to add whatever
16 it may be we can do that at our April meeting.

17 MS. DAHL: I move to transmit the item.

18 MR. MAYERSOHN: Okay. Motioned by Ms. Dahl,
19 a second by --

20 MR. DE MEO: I'll second.

21 MR. MAYERSOHN: -- Mr. De Meo.

22 Is there any more discussion?

23 You look lost, Dr. Walsh.

24 MR. JABOUIN: So the motion is for both
25 reports. Remember that there's two sets or

1 reports, Agenda items 13 and 14.

2 MR. MAYERSOHN: So we're still asking staff
3 to stay for additional questions.

4 MR. JABOUIN: Sure. So could you please make
5 two separate motions, one for --

6 MR. MAYERSOHN: Let's make a motion for --

7 MR. JABOUIN: Item 13. Thank you.

8 MR. MAYERSOHN: Let's make a motion for --

9 MR. JABOUIN: Let's make sure I got this
10 correct. Items Number -- Report Number 13, OCA
11 Payroll Procedures, that's the motion that Mr. De
12 Meo or Ms. Dahl has and Mr. De Meo seconded.

13 MR. MAYERSOHN: Okay. So seeing that there's
14 a motion by Ms. Dahl and a second by Mr. De Meo,
15 is there any additional questions; comments;
16 concerns?

17 (No response.)

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

20 COMMITTEE MEMBERS: Aye.

21 MR. MAYERSOHN: Anybody opposed?

22 (No response.)

23 MR. MAYERSOHN: Okay. That transmits.

24 Item Number 14. Ms. Dahl, are you making the
25 motion?

1 MS. DAHL: I make a motion to transmit Number
2 14.

3 MR. MAYERSOHN: Which is the Payroll and
4 Purchasing Card Procedures of Coconut Creek.

5 Mr. De Meo, will you second it?

6 MR. DE MEO: Yes, second.

7 MR. MAYERSOHN: Okay. Second.

8 Is there any more discussion?

9 (No response.)

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

12 COMMITTEE MEMBERS: Aye.

13 MR. MAYERSOHN: Anybody opposed?

14 (No response.)

15 MR. MAYERSOHN: Ms. Shaw, are you an aye or a
16 nay?

17 MS. SHAW: I'm an aye. Thank you.

18 MR. MAYERSOHN: Okay. We make a motion to
19 transmit.

20 Now, okay, Dr. Lynch-Walsh, did you have some
21 additional questions?

22 DR. LYNCH-WALSH: Yes, because there are a
23 few things that are not clear.

24 MR. MAYERSOHN: Okay.

25 DR. LYNCH-WALSH: So the audit period for

1 this first bunch, for Item, whatever number it
2 is, 13, is from January 1, 2020 through March
3 31st, 2021. In Item 14 that goes through
4 September 30th, 2021.

5 When was the complaint to the Florida
6 Department of Education? When did that take
7 place?

8 Because it seems like -- so let me back up.
9 Was this school ever part of this bunch that was
10 being audited or it came up solely as a result of
11 this complaint?

12 MR. JABOUIN: We added it because of the
13 complaint because we would have done the eight
14 schools that are in Item Number 13.

15 DR. LYNCH-WALSH: Okay. So it got added.
16 When was the complaint made; and when did the
17 district have a response; and when did this get
18 added?

19 MR. JABOUIN: I don't recall when we added
20 it, but the complaint was received in the first
21 quarter of 2021.

22 DR. LYNCH-WALSH: Okay. First quarter 2021.
23 So kind of like a year ago. We're in the --
24 we're approaching second quarter of the calendar
25 year. Do you mean the school year -- well, it's

1 a calendar year?

2 MR. JABOUIN: The calendar year.

3 DR. LYNCH-WALSH: Okay. So somewhere between
4 January and March of 2021. And that's when you
5 received notification of the complaint?

6 MR. JABOUIN: That is when we received the
7 complaint and that's when this -- when I
8 committed to the state to perform the payroll and
9 the additional purchase card procedures for
10 Agenda Item Number 14.

11 DR. LYNCH-WALSH: Okay. But there were no
12 P-card findings?

13 MR. JABOUIN: Correct. There were no
14 purchase card findings in that report. But the
15 scope did include the purchase card findings for
16 Agenda Item Number 14, but not Agenda Item Number
17 13.

18 DR. LYNCH-WALSH: Okay. So sticking with
19 Item 14, on page, I'm trying to figure out what
20 page it is, the bottom of the page says 10, it's
21 in the back matter in the, I guess, exhibit, and
22 it's the letter to you from Dr. Wanza dated March
23 9th that said that on August 27, 2021 the payroll
24 processor in my office sent an email, and so on
25 and so forth, to -- basically to all principal

1 secretaries.

2 So that was August and this audit was going
3 on through September. Now -- then the next
4 paragraph informs everybody that the principal of
5 the school is no longer employed. Well, that's
6 certainly true. But he was employed back in
7 August.

8 So was there no response from Coconut Creek?

9 MR. JABOUIN: So regarding your questions on
10 timing, there was not a specific timing
11 requirement with respect to being able to perform
12 the work. So in addition to doing the payroll
13 and the purchase card work there was also the
14 normal internal funds and property and inventory
15 work that's going to go through its normal cycle.

16 So we -- you know, we did perform the work
17 but I don't understand the questions on the
18 timing part of it.

19 DR. LYNCH-WALSH: Well, I'm just trying to
20 understand, so were there any findings during --
21 so this school got added in the first quarter or
22 sometime thereafter of 2021 and the audit went
23 through September and came up with findings that,
24 frankly, don't sound any worse than the findings
25 in Item 13.

1 MR. JABOUIN: Correct.

2 DR. LYNCH-WALSH: Yet the principal then
3 left, subsequent. So we don't know what action
4 would have been taken against the principal
5 because we have no response from the principal
6 because this audit, the audit period concluded
7 for the rest of the schools a year ago but kind
8 of started for this school a year ago, and so
9 we'll never know what the response is unless
10 someone pulls a public records request or
11 something. So -- because it's -- so what was the
12 action taken on this? It's very all well and
13 good to say the guy is no longer here, but is he
14 no longer here because of this audit?

15 MR. JABOUIN: We performed the audit and the
16 exceptions that are here are the ones that you
17 see in the report.

18 DR. LYNCH-WALSH: Okay.

19 MR. JABOUIN: If we needed to have a response
20 then we would have gotten it.

21 DR. LYNCH-WALSH: But everybody's responding
22 so late. I mean, he's been gone since December,
23 early January, so he wouldn't be here to make a
24 response in time for this report because he's
25 already gone. So the new principal that has

1 nothing to do with what was going on there is the
2 one responding.

3 So there's that that doesn't quite add up for
4 me. Especially since the thing that was
5 reported, which was about P-cards was not even a
6 finding. So someone complained, presumably, that
7 there was some funky P-card business going on,
8 got the school audited, had no P-card findings,
9 and have findings that are similar to everywhere
10 else, it seems like much ado about nothing except
11 that it's a repeated -- it's a principal with
12 repeated findings.

13 MR. JABOUIN: So we don't know if there's
14 going to be a finding prior to doing the work.
15 So there conceivably could have been a purchase
16 card finding. In this particular case there
17 wasn't. So going into the project we will
18 approach it objectively and if there is a finding
19 it's treated like the other findings that we
20 have. And in this particular case there were no
21 purchase card findings. Had there been, it would
22 have been treated accordingly.

23 DR. LYNCH-WALSH: No, I'm not concerned about
24 the P-card. I'm saying that the findings there
25 were there that had to do with payroll, because

1 it's sort of like it got rolled into payroll,
2 since there was no P-card findings it was
3 extended to payroll.

4 So was the concern to the OIG simply about
5 P-cards or you decided to then do payroll?

6 MR. JABOUIN: So I knew that payroll was
7 going to be part of our program so we added it so
8 it became the ninth school. I didn't want to
9 combine it into one report because the scope is
10 different on Item Number 14. But I easily could
11 have put it into Item 13 and put some explanatory
12 language. I thought it was much simpler to just
13 go ahead and present it separately.

14 DR. LYNCH-WALSH: Not the question I'm really
15 asking. So the question I'm really asking I
16 think is for Dr. Wanza. Was the principal ever
17 spoken to about this finding seeing as he was a
18 repeat -- we're all pretending we don't know who
19 this principal is, but --

20 DR. WANZA: Thank you, Dr. Lynch-Walsh. So
21 when my office received the report it was in
22 February, so that's when we were able to do the
23 work. So the principal was already --

24 DR. LYNCH-WALSH: He was gone.

25 DR. WANZA: Yes.

1 DR. LYNCH-WALSH: Okay. So he never had --
2 he was being audited at the behest of a complaint
3 from the Florida OIG and was being audited and
4 the findings were -- okay. So -- so would this
5 have resulted in the same -- because he was more
6 of a repeat, and, in fact, a number of these,
7 when we get through this one, were repeat
8 findings. What would have been the course of
9 action given that he's had findings before in
10 different areas?

11 DR. WANZA: So I'll say -- so I'm going to
12 answer that in two parts. The first part is, is
13 that even though one of the schools, I think it's
14 Floranada, even though it's a repeat, it's under
15 different principals, right, so then there's the
16 question like from my office, the previous
17 principal, where is that individual now? And are
18 we doing something to add additional monitoring
19 controls over where that person is now, knowing
20 that there was a concern at the previous
21 location; right? So you will see, for some of
22 the responses, you will see that it is indicated
23 in the evaluation because it may be the first
24 time of something, but you we want to document
25 the finding at least in the evaluation. I can

1 tell you that we do have a methodology for
2 progressive discipline when it comes to repeat
3 audit exceptions and I would have to see where,
4 you know, in that continuum would this have
5 fallen had the previous principal still have been
6 there.

7 DR. LYNCH-WALSH: Okay. Because I'm kind of
8 curious.

9 MR. JABOUIN: I also wanted to ask for the
10 committee's sake, Dr. Wanza, when bookkeepers
11 have changed you've also communicated issues to
12 their new school; if I recall.

13 DR. WANZA: So there is -- there was a
14 question at one of the middle schools, but the
15 individual, although she had transferred to an
16 elementary school, she is now no longer in the
17 district. So just like I did with the principal
18 change, it's the same thing with the bookkeeper,
19 the payroll processor.

20 DR. LYNCH-WALSH: Okay. So bouncing back to
21 Item 13, Bair Middle, on page 7 and 8, and this
22 is sort of a repeat observation of mine because I
23 tried to look up these positions to make sure
24 that the people in these positions are doing --
25 like they're not working outside the scope of

1 their job description. So payroll preparer seems
2 to fall to the office manager confidential, but I
3 see people being referred to as payroll this or
4 that, but I can't find that position listed in
5 the job description database. And the only
6 payroll, I want to say processor is more district
7 where they take it from different departments.
8 So when you say payroll preparer, so like at Bair
9 Middle and I know that person changed, are these,
10 in fact, office manager confidential people?

11 DR. WANZA: So more than likely at the school
12 base the office manager confidential is the
13 person who prepares the payroll. In some schools
14 it may be the bookkeeper.

15 DR. LYNCH-WALSH: Okay.

16 DR. WANZA: And the job description of the
17 office manager does include payroll.

18 DR. LYNCH-WALSH: Yeah, office manager
19 confidential, yes. I'd have to go look at the
20 bookkeeper.

21 So the office manager confidential is
22 required to have at least a two-year degree, an
23 associate's. Is the bookkeeper required to have
24 any kind of degree?

25 DR. WANZA: I'd have to go look because I

1 don't know if the office manager is required to
2 have an associate's.

3 DR. LYNCH-WALSH: Well I'm looking at the job
4 description.

5 DR. WANZA: Okay.

6 DR. LYNCH-WALSH: So -- yeah, so it says for
7 the confidential one at elementary and middle,
8 that's the one I'm looking at.

9 DR. WANZA: Okay.

10 DR. LYNCH-WALSH: Because what I'm getting at
11 is, you can give all the training in the world,
12 but if you're trying to impress upon somebody
13 training that -- and they don't have the
14 foundational knowledge, it's never going to
15 stick.

16 And another question that kept popping up on
17 me is, except for Bair where it's clear that the
18 person is new, at these other schools with
19 exceptions, how long has the person doing payroll
20 been there? Are they new as well? Because I
21 can't tell except where it's noted that these
22 people have been there. I mean, Bair definitely
23 seems to have a problem, but they --

24 MR. JABOUIN: Dr. Lynch-Walsh?

25 DR. LYNCH-WALSH: Yes.

1 MR. JABOUIN: Dr. Lynch-Walsh, Ms. Arcese can
2 explain a little bit about those titles and how
3 they appear in SAP, if you can?

4 MS. ARCESE: Yes. Thank you. Ali Arcese,
5 from the Office of the Chief Auditor.

6 So a payroll processor is an SAP role.
7 That's why when you do a search in SAP for a
8 position you're not going to find payroll
9 processor, because it's a role that's created
10 within SAP function.

11 DR. LYNCH-WALSH: I get that, but they should
12 have an actual job description.

13 MS. ARCESE: So the SAP processor can be
14 assigned to any clerical position. That's why
15 Dr. Wanza said it could be a bookkeeper or it
16 could be an office manager.

17 DR. LYNCH-WALSH: Right. So the positions
18 that are in the job description database are
19 things like office manager confidential,
20 bookkeeper and all of that.

21 MS. ARCESE: Correct. Correct.

22 DR. LYNCH-WALSH: So what I'm trying to
23 understand is, who do you have fulfilling this
24 role and are they qualified? And especially at
25 schools where they've had repeat findings. So

1 Bair it's clear that we went, you know, and the
2 principal wrote an explanation. I think part of
3 the issue might be the principal, itself, but
4 they switched out who they had there. Hopefully,
5 with somebody that has some sort of
6 qualifications.

7 Then at other schools, though, Floranada, new
8 principal, that's clear, but the payroll
9 preparer, that person, I don't know what their
10 job title is. Because I imagine it's not payroll
11 preparer, that's a function. But what is there
12 actual job?

13 MS. ARCESE: So, again, that would be found
14 in SAP, itself, under that role.

15 So the person who is trained by the district
16 to perform payroll, they have to go through
17 training, that payroll processing training before
18 they're given the role of a payroll processor.
19 They can't just.

20 MR. MAYERSOHN: Or payroll preparer.

21 MS. ARCESE: Well, yeah. I mean, is it one
22 in the same? Yeah, it's one in the same.

23 DR. LYNCH-WALSH: Well, okay. But that still
24 gets me back to my question. In these specific
25 cases are they the bookkeeper or are they the

1 office manager? Who is at each of these
2 locations?

3 MS. ARCESE: It could be any of those
4 depending on who the principal task assigns that
5 task to.

6 DR. LYNCH-WALSH: So at Floranada has this
7 person changed? Because it doesn't list how long
8 they've been there.

9 DR. WANZA: So I will go -- and I don't want
10 to like definitely say on the record, but I
11 believe the person has not changed. I believe it
12 is the office manager. I will have to -- I will
13 respectfully request to send a follow-up email
14 for all four of them. I know at Nova High School
15 that individual is the office manager. And I
16 will -- at Bair Middle I believe it is the office
17 manager. I believe it's the office manager at
18 all four schools, but I would like to have the
19 opportunity just to verify that.

20 DR. LYNCH-WALSH: Okay. Because at some
21 schools it'll say that it's a repeat finding. So
22 what I'm trying to determine is whether not just
23 the principal has had issues but that particular
24 person that's doing payroll. Because you could
25 change out the principal, but if the person

1 that's actually preparing payroll keeps having a
2 problem, that needs to be looked at as well. And
3 the new principal, you know, is taking the heat
4 for it.

5 MR. JABOUIN: Dr. Lynch-Walsh, Ms. Arlotta,
6 who did the fieldwork, she knows who and what
7 schools on that end. It's still, as Ms. Arcese
8 indicated, there are different roles in SAP, but
9 she can tell you who is what.

10 But I want to tell you that Dr. Wanza, who
11 can speak for herself, when she becomes aware of
12 who's responsible or where the issue is, she does
13 speak to the individual involved such as the
14 bookkeeper that she mentioned.

15 DR. LYNCH-WALSH: And, like I said, you can
16 talk to them all you want, but if we're not
17 putting people -- I know this may seem like a
18 simplistic function, but if you have somebody
19 that isn't good at, I don't know, following
20 instructions or doesn't see the importance of
21 being precise, I mean, payroll, as you can see
22 from the findings, is something you can mess up
23 pretty easily.

24 So what I'm trying to figure out is whether
25 the person that's being tasked with the payroll

1 function is also part of the problem.

2 MS. ARLOTTA: Meredith Arlotta, from Office
3 of the Chief Auditor. At the schools for the
4 audit for the period the locations we audited,
5 those were office managers and that's something
6 that they are routinely tasked with. Because of
7 COVID and the changing of staff we had a massive
8 changeover of staff districtwide. There has been
9 kind of a -- a lack of training in this instance.
10 Not saying that's always the problem, but the
11 office managers are hired because of their skills
12 and they're detail oriented to be the office
13 manager at the location. So we don't know why --
14 we weren't at the location when this was
15 happening, we were auditing it after the fact.
16 But Dr. Wanza's response seems like it would be
17 adequate to fix the issues that schools were
18 having.

19 DR. WANZA: If I may, Dr. Lynch-Walsh?

20 One of the things that I truly believe is
21 when we got away from where we had hot labs,
22 people coming to practice, they actually brought
23 their work, they could print it out and walk
24 through the process, when we moved away from that
25 the integrity of some of the training processes

1 were lost. And so that's why you'll see in my
2 response I did put in a request to go back to an
3 in-person option where individuals can bring
4 their work with them and people can sit through
5 and answer their questions realtime and they can
6 go through processes and have the feel -- this is
7 the detailed report, this is how you read it,
8 this is how you make corrections; things of that
9 nature.

10 DR. LYNCH-WALSH: Because the thing is, in
11 the real world outside of this fairytale land
12 that we exist in you have payroll specialists.
13 You have people that do nothing, nothing but
14 payroll. And the whole company depends upon them
15 being accurate. So this is someone that's
16 wearing multiple hats in addition to payroll and
17 I just want to -- and so you're tasking them with
18 doing, they could be answering the phone while
19 they're plugging in and I could see where things
20 would get missed, but payroll is something that
21 you cannot be inaccurate on. So that's why I'm
22 belaboring this to just make sure, but I get the
23 point about the training because it does seem
24 that they have to bare some of the responsibility
25 for their own jobs or find a way to take stuff

1 off their plate when they do this function so
2 they're not distracted or anything else.

3 So those were sort of my overarching
4 questions was about that, not just the principal
5 but who's doing the work. So that answers my
6 questions.

7 MR. MAYERSOHN: Anybody else?

8 (No response.)

9 MR. MAYERSOHN: I mean, I -- Dr. Wanza, I
10 kind of bring the same thing that Dr. Lynch-Walsh
11 has kind of mentioned, is that we've got some
12 great educators, but they're also assigned to do
13 other functions which is not what they are
14 trained to do and, you know, even
15 conversations -- I mean, we have two principals
16 here, you know, discussion of monitoring
17 facilities or internal accounts, they're there to
18 educate.

19 So whether or not -- as a future
20 recommendation is whether or not to centralize
21 these, I'll call them, business operations as
22 opposed to having a -- having a principal monitor
23 or an office manager who's answering the phones
24 be responsible for stuff that's really out of
25 their realm? Can they learn it? Absolutely.

1 But it's going to take time and then they're
2 doing something else and they get distracted but
3 these are avenues that I personally think that
4 when you put somebody who has leadership in
5 education and you say, okay, now you're going to
6 make sure the plumbing works, that's not what
7 they're trained for. So that's just -- I think
8 that's what Dr. Walsh was kind of getting at.

9 DR. LYNCH-WALSH: I'm a fan of centralized
10 function, but I realize that's not always a
11 popular idea.

12 MR. MAYERSOHN: So, Ms. Dahl, and then you
13 can come back.

14 MS. DAHL: I, having been a principal for an
15 elementary and middle school, some pretty large
16 schools, yes, it takes time for them to do it,
17 but it is not an all-encompassing project.
18 Generally, at least at the school that I was
19 principal of, and I'm sure Mr. Barnes can say the
20 same thing, your office manager isn't really
21 sitting there answering the phones.

22 DR. LYNCH-WALSH: I'm just using that as an
23 example.

24 MS. DAHL: Yes, they're not necessarily
25 answering the phones, you know, they're doing the

1 other tasks, but when they're doing payroll they
2 do payroll. And that's just about all they do
3 when they're doing payroll because they know how
4 important it is.

5 So centralizing it, I thought it was a good
6 idea to centralize the bookkeepers and that kind
7 of stuff, that was great, because the little
8 elementary schools didn't have that much stuff,
9 but centralizing, you know, doing the attendance
10 and so forth and payroll, in my humble opinion,
11 having been a principal for almost 23 years, I
12 don't think that that is something that could be
13 centralized. That's my opinion.

14 MR. MAYERSOHN: Dr. Walsh?

15 DR. LYNCH-WALSH: So, actually, to piggyback,
16 that reminded me of a question I did have.

17 Is payroll on paper in any, way, shape or
18 form? Because the thing that would impact the
19 ability to centralize it is how the time is kept.
20 Or is it all electronic, in which case it really
21 doesn't matter where you're sitting when you do
22 payroll.

23 MS. DAHL: Natalie, drop it.

24 DR. LYNCH-WALSH: What? Is it on paper?
25 It's a simple question.

1 DR. WANZA: So some is and some parts of it
2 is not. But we do have a whole payroll
3 improvement project going on to really automate
4 some of the paper processes.

5 DR. LYNCH-WALSH: Okay.

6 MR. JABOUIN: Yes, I think it's a very good
7 point that Dr. Wanza mentioned. The board has
8 approved a payroll process improvement project.
9 So I sit on a group where it gives me the
10 opportunity to communicate those issues to those
11 people that are working on the project. So
12 they're aware of the issues from this audit. So
13 that way they can incorporate as much as they can
14 into the payroll process improvement project.

15 I also want to mention, as I talked about on
16 the internal funds strategy, we pulled the
17 payroll procedures from the standard audits
18 because we needed to dedicate the time to meet
19 the Auditor General requirements. But now we're
20 doing them again. People are aware that that is
21 an area subject to review. The communication has
22 gone out on that front. So let's see how the
23 future audits turn out.

24 Ms. Arlotta has been meeting with them with
25 Ms. Pritykina. We will focus on departments as

1 well, not just the schools. So we'll be going
2 around and seeing what the results are. But
3 these audit procedures are being done again.

4 DR. LYNCH-WALSH: Because there's supposed to
5 be a time clock system. The name escapes me.

6 MR. JABOUIN: Kronos.

7 DR. LYNCH-WALSH: Kronos. There you go.

8 DR. WANZA: All employees do not use Kronos.

9 DR. LYNCH-WALSH: But the ones that do, is
10 the data transmitted electronically?

11 DR. WANZA: I believe there's a download from
12 Kronos that, you know, there's an import --

13 DR. LYNCH-WALSH: So it's not live stream?

14 DR. WANZA: No, no, it's not live stream; no.

15 DR. LYNCH-WALSH: So I'm just making sure.

16 And so because I appreciate irony, so this
17 special audit was done on the guy that narrowly
18 almost became the director of the business
19 support center in 2020, do we think maybe that
20 was not the best idea?

21 MR. JABOUIN: I don't think people could
22 respond to that question.

23 DR. LYNCH-WALSH: I know. I realize you
24 can't respond. But you were on the selection
25 committee and it was quite the ordeal to have him

1 not get appointed to that position. I hope we
2 don't see that again in the future.

3 MR. JABOUIN: I also want to mention that
4 this audit was not done with respect to that
5 particular person. We applied the same
6 procedures as we do throughout all our different
7 audits.

8 DR. LYNCH-WALSH: I'm sure. And I don't
9 believe in coincidences in this district, but,
10 okay.

11 MR. MAYERSOHN: All right.

12 Moving on, is there any other audit committee
13 comments; concerns?

14 DR. LYNCH-WALSH: I have an announcement.

15 MR. MAYERSOHN: Yes.

16 DR. LYNCH-WALSH: Tonight the Facilities Task
17 Force has a subcommittee meeting on the CCC and
18 Stranahan cafeteria and to go over the conditions
19 related to facility and the indicators so I have
20 a copy to share with everybody as far as what
21 those are. So let me just -- we're.

22 MR. MAYERSOHN: Thank you, Dr. Wanza.

23 MS. DAHL: Thank you, Dr. Wanza.

24 DR. WANZA: Oh, you're welcome.

25 MR. MAYERSOHN: Thank you Vincent.

1 MR. VINUEZA: Thank you. Thank you very
2 much.

3 MR. MAYERSOHN: Any other comments?

4 (No response.)

5 MR. MAYERSOHN: Mr. Barnes, do you have any
6 closing statements?

7 MR. BARNES: Adjourned. I've got to go, too.

8 MR. MAYERSOHN: By the way, you're welcome to
9 come back any time you want, you know. We'll
10 have a standing seat for you.

11 All right. With that being said, if there's
12 no other further business, do I have a motion to
13 adjourn?

14 MR. MEDVIN: So moved.

15 MS. DAHL: Second.

16 MR. MAYERSOHN: Okay. We're adjourned.

17 (Meeting was concluded at 1:35 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 11th day of April, 2022, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS.
Court Reporter

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