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SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

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

THURSDAY, 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

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Thereupon, the following proceedings were had:

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

Can we all rise for the pledge?

(Whereupon, the Pledge of Allegiance was recited.)

MR. MAYERSOHN: All right. Roll call?

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

THE COURT: Your microphone is not on.

MR. JABOUIN: Good morning.

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

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

Mr. Moses Barnes?

MR. BARNES: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo?

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COMMITTEE MEMBERS IN ATTENDANCE:

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

OFFICE OF THE CHIEF AUDITOR STAFF:

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

DISTRICT STAFF:

DR. VALERIE WANZA, Chief School Performance & Accountability Officer, Office of School Performance & Accountability  
DR. LEO NESMITH, Task Assigned Chief Safety & Security Officer, Office of Safety, Security & Emergency Preparedness  
MR. VINCENT VINUEZA, Task Assigned Chief Information Officer

Mr. CRAIG KOWALSKI, Chief Special Investigative Unit

INVITED GUESTS:

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

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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

<p style="text-align: right;">Page 5</p> <p>1 the Chief Auditor.</p> <p>2 MS. RADCLIFF: Wanda Radcliff, Office of the</p> <p>3 Chief Auditor.</p> <p>4 MR. SEIFER: Eric Seifer, Office of the Chief</p> <p>5 Auditor.</p> <p>6 COURT REPORTER: Tim Bass, Court Reporter.</p> <p>7 DR. LYNCH-WALSH: Most important person in</p> <p>8 the room.</p> <p>9 MR. MAYERSOHN: All right. Do I have an</p> <p>10 approval of the agenda for the March 31st, 2022</p> <p>11 Audit Committee Meeting?</p> <p>12 DR. LYNCH-WALSH: So moved.</p> <p>13 MR. MEDVIN: Second.</p> <p>14 MR. MAYERSOHN: All those in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MR. MAYERSOHN: Anybody opposed?</p> <p>17 (No response.)</p> <p>18 MR. MAYERSOHN: The ayes have it.</p> <p>19 Chief Auditor Administrative Matters.</p> <p>20 MR. JABOUIN: Thank you, Mr. Mayersohn.</p> <p>21 I'd like to report that with respect to both</p> <p>22 of our compliance items, the district's annual</p> <p>23 training program for school board established</p> <p>24 advisory committee members as well as the</p> <p>25 acknowledgement for school board advisory</p>	<p style="text-align: right;">Page 7</p> <p>1 business can proceed.</p> <p>2 Looking at the agenda, the only</p> <p>3 time-sensitive item that needs to proceed to the</p> <p>4 board is Item Number 12, the Auditor General</p> <p>5 Operational Audit. The other items are important</p> <p>6 as well, but I just wanted to mention to the</p> <p>7 Chair that that is the one item that we would</p> <p>8 definitely need approval from this meeting.</p> <p>9 That concludes the Chief Auditor</p> <p>10 Administrative Items.</p> <p>11 MR. MAYERSOHN: All right. Thank you.</p> <p>12 Do we have any public speakers on non-agenda</p> <p>13 items?</p> <p>14 MR. JABOUIN: There are no public speakers,</p> <p>15 Mr. Mayersohn.</p> <p>16 MR. MAYERSOHN: Okay. Audit Committee Chair</p> <p>17 Comments. Just a couple of housekeeping things.</p> <p>18 Policy 1.7 is going to the board for its second</p> <p>19 workshop on Tuesday. There was also -- did we</p> <p>20 send out the letter regarding the Florida</p> <p>21 Volunteer?</p> <p>22 MR. JABOUIN: No, I did not forward it to the</p> <p>23 audit committee.</p> <p>24 MR. MAYERSOHN: All right. If you could do</p> <p>25 that? There is -- the Florida Volunteer --</p>
<p style="text-align: right;">Page 6</p> <p>1 committee members responsibility form, we have</p> <p>2 received those forms from all the members and all</p> <p>3 the members have completed the training for</p> <p>4 fiscal year 2022.</p> <p>5 Regarding the cabinet members attending</p> <p>6 today's meeting, there is a cabinet meeting that</p> <p>7 started at 8:00 a.m. off-site. The cabinet</p> <p>8 members will conclude that meeting and those that</p> <p>9 are needed for this meeting will attend. I</p> <p>10 anticipate that they will arrive by, the first</p> <p>11 one will arrive by 12:20 for the Auditor General</p> <p>12 Report discussion. But they will be here later</p> <p>13 today.</p> <p>14 We do have the audit committee timeframes.</p> <p>15 That was also provided to them so that they can</p> <p>16 be here on time. Please remember that they are a</p> <p>17 guide. We did provide them to district staff and</p> <p>18 cabinet members so that they can manage their</p> <p>19 time.</p> <p>20 With respect to quorum today, we do have</p> <p>21 physically present in the room six members.</p> <p>22 Given the membership of the audit committee that</p> <p>23 is quorum. So if a member needs to leave the</p> <p>24 room for whatever reason, then no official</p> <p>25 business can be conducted but nonofficial</p>	<p style="text-align: right;">Page 8</p> <p>1 Florida Volunteer Act, which is important, I</p> <p>2 asked Mr. Vignola, or actually through Mr.</p> <p>3 Jabouin, for Mr. Vignola to opine as far as when</p> <p>4 you read the document you'll kind of understand</p> <p>5 about any civil liability that we may have as</p> <p>6 individual members acting in good faith as a</p> <p>7 member of this committee, and if we are liable</p> <p>8 for any comments that we may say within our</p> <p>9 action of this committee. And he opined on it</p> <p>10 basically saying that, you know, as long as you</p> <p>11 are within the scope and framework of what your</p> <p>12 role and duty is as an audit committee member,</p> <p>13 that we do have immunity from any civil liability</p> <p>14 that might come upon us.</p> <p>15 So, as an example, if a -- I'll just say RSM</p> <p>16 came before us and I said, you know, they are the</p> <p>17 worst auditors that we've ever had, they're</p> <p>18 terrible, I think the district should get rid of</p> <p>19 them, and that is within my role and purview as</p> <p>20 an audit committee member, and they were to sue</p> <p>21 the district and claim that, you know, my</p> <p>22 comments caused them irreparable harm, I would be</p> <p>23 protected by this Florida Volunteer Protection</p> <p>24 Act.</p> <p>25 So if you can send that out to the committee</p>

<p style="text-align: right;">Page 9</p> <p>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.)</p>	<p style="text-align: right;">Page 11</p> <p>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</p>
<p style="text-align: right;">Page 10</p> <p>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</p>	<p style="text-align: right;">Page 12</p> <p>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.</p>

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<p>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.</p> <p>9 MR. MAYERSOHN: Do you have any comments?</p> <p>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.</p> <p>25 MR. JABOUIN: Would the committee members</p>	<p>1 establish one? There's no audience seating 2 either.</p> <p>3 MR. MAYERSOHN: You can sit right there at 4 the table.</p> <p>5 All right. Moving on to Item Number 9, 6 Internal Funds Audits of Selected Schools.</p> <p>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.</p> <p>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.</p> <p>24 MR. MAYERSOHN: Yes, Dr. Lynch-Walsh. 25 DR. LYNCH-WALSH: Question, where do SAC</p>
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<p>1 mind taking a picture with Mr. Barnes?</p> <p>2 MR. BARNES: Where's the gold watch?</p> <p>3 MR. JABOUIN: No gold watch. Sorry.</p> <p>4 MR. BARNES: I didn't get that when I retired 5 from the district.</p> <p>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.</p> <p>9 MS. DAHL: Where do you want it?</p> <p>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.</p> <p>13 MR. JABOUIN: We can always go to the beach 14 if you want.</p> <p>15 (A brief recess was taken.)</p> <p>16 MR. MAYERSOHN: Mr. Travis, can you just 17 introduce yourself?</p> <p>18 MR. TRAVIS: I'm Scott Travis from 19 Sun-Sentinel.</p> <p>20 Where is the press seating?</p> <p>21 MR. MAYERSOHN: Anywhere you want.</p> <p>22 MR. TRAVIS: Okay. Because I saw microphones 23 on there. Usually you don't have a microphone.</p> <p>24 MR. JABOUIN: We did not establish one --</p> <p>25 MR. TRAVIS: Is there a reason you didn't</p>	<p>1 accountability funds fall? Are those a form of 2 internal funds? I forget that whole --</p> <p>3 MS. CONWAY: They're not in it.</p> <p>4 DR. LYNCH-WALSH: They're not where?</p> <p>5 MR. MAYERSOHN: They're not in internal 6 funds.</p> <p>7 DR. LYNCH-WALSH: They're a separate type of 8 funds kept by the schools?</p> <p>9 MR. MAYERSOHN: Correct.</p> <p>10 DR. LYNCH-WALSH: Just not called internal 11 funds but kept internally by the schools?</p> <p>12 MR. MAYERSOHN: Correct.</p> <p>13 DR. LYNCH-WALSH: Okay.</p> <p>14 MS. DAHL: I think it's categorical; isn't 15 it?</p> <p>16 MR. JABOUIN: Where is the term categorical 17 used in this process? They are not within the 18 scope of this --</p> <p>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.</p> <p>22 MR. JABOUIN: Correct. Thank you. Yes.</p> <p>23 MR. MAYERSOHN: Okay. Is there any other 24 questions or discussions on this item?</p> <p>25 MR. DE MEO: Just a couple comments.</p>

<p style="text-align: right;">Page 17</p> <p>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.</p>	<p style="text-align: right;">Page 19</p> <p>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</p>
<p style="text-align: right;">Page 18</p> <p>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?</p>	<p style="text-align: right;">Page 20</p> <p>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</p>

<p style="text-align: right;">Page 21</p> <p>1 next item, Item Number 12. Thank you.</p> <p>2 Number 11. Back to number 111.</p> <p>3 DR. LYNCH-WALSH: Not yet. Did you hear your</p> <p>4 name?</p> <p>5 MR. MAYERSOHN: You can stay here if you</p> <p>6 want.</p> <p>7 MR. JABOUIN: Okay. So Item Number 11, the</p> <p>8 Office of the Chief Auditor Policies, my</p> <p>9 assistant, Michelle Marquardt, is handing out</p> <p>10 something that Dr. Lynch-Walsh was kind enough to</p> <p>11 forward to us and so those are going to be handed</p> <p>12 out to all of the different members. Those are</p> <p>13 some of the Palm Beach County policies.</p> <p>14 MR. MAYERSOHN: Excuse me. Before you --</p> <p>15 can we make sure that these get added into the</p> <p>16 record on the website?</p> <p>17 MR. JABOUIN: We certainly could.</p> <p>18 MR. MAYERSOHN: Yeah, I mean, because they're</p> <p>19 now becoming public record and we need to add</p> <p>20 them into the meeting.</p> <p>21 DR. LYNCH-WALSH: And they should be</p> <p>22 disseminated to the people that aren't here to</p> <p>23 get a hard copy.</p> <p>24 MR. MAYERSOHN: Well, it's not even the hard</p> <p>25 copy. It's just that this becomes now a record</p>	<p style="text-align: right;">Page 23</p> <p>1 process of understanding how some of the other</p> <p>2 school districts function on a day to day. I've</p> <p>3 already had conversations with the chief auditor</p> <p>4 for Orange County Public Schools, Linda Lindsey,</p> <p>5 as to how they operate. I'll be speaking with</p> <p>6 John Goodman, the chief auditor for Miami-Dade</p> <p>7 County Public Schools as well, as I'll get an</p> <p>8 understanding as to how they -- how they function</p> <p>9 from a day-to-day basis.</p> <p>10 Also, as part of this process, we're going to</p> <p>11 get the peer review that we normally get done of</p> <p>12 the audit function and we'll be going through</p> <p>13 updating the different policies that affect this</p> <p>14 office. I -- there are other policies besides</p> <p>15 the ones that I have listed. I just included the</p> <p>16 primary policies that are more -- the other</p> <p>17 policies that I did not include are more</p> <p>18 operational in nature, such as the 3204 on</p> <p>19 property accountability responsibility 3411 on</p> <p>20 internal accounts and 1163 on charter schools.</p> <p>21 Those are more operational in nature as to the</p> <p>22 audit function. But the ones I've included here</p> <p>23 are more higher-level policies that it's worthy</p> <p>24 to get some commentary from the committee members</p> <p>25 as we proceed to update them.</p>
<p style="text-align: right;">Page 22</p> <p>1 that we have to maintain so it needs to be added</p> <p>2 into the documentation. I mean, you can add a</p> <p>3 link if it's easier.</p> <p>4 MR. JABOUIN: Sure. There was a document</p> <p>5 that came up in a previous meeting that we did</p> <p>6 that, so we could have these documents -- we have</p> <p>7 a line that we've added below the agenda that,</p> <p>8 we've done this before so we will do this again</p> <p>9 for this one. And what I also could do is,</p> <p>10 regarding the previous question on the Florida</p> <p>11 Volunteers Act, I could attach that memorandum as</p> <p>12 well; if you so wish.</p> <p>13 MR. MAYERSOHN: Okay. You could do that,</p> <p>14 too.</p> <p>15 MR. JABOUIN: So back to Agenda Item Number</p> <p>16 11, as I jumped ahead. So on March 8th of 2022</p> <p>17 at the school board meeting the school board did</p> <p>18 pass a motion changing the reporting line for the</p> <p>19 Office of the Chief Auditor to the school board.</p> <p>20 This is in line with the motion that the audit</p> <p>21 committee had previously passed. So there was a</p> <p>22 lot of work to do with respect to this change.</p> <p>23 I previously had a position at the company I</p> <p>24 worked for before the school district where I</p> <p>25 reported to the board. I, now, I'm going through</p>	<p style="text-align: right;">Page 24</p> <p>1 So, if I may, we do have the policies that</p> <p>2 Dr. Lynch-Walsh provided. I will be utilizing</p> <p>3 those policies from Palm Beach County as well as</p> <p>4 the ones from Dade and the ones I obtained from</p> <p>5 other districts in order to merge some of the</p> <p>6 positive aspects of them into the eventual</p> <p>7 documents that will represent this function here</p> <p>8 at the school board of Broward County.</p> <p>9 So, Mr. Mayersohn, what I wanted to do was go</p> <p>10 through different policies starting with 1002.1</p> <p>11 and get some comments.</p> <p>12 MR. MAYERSOHN: Just before you do that. So</p> <p>13 my understanding would be the process is, it will</p> <p>14 take two workshops and board approval to get</p> <p>15 these policies changed, amended, reviewed, et</p> <p>16 cetera, et cetera; is that correct?</p> <p>17 MR. JABOUIN: Ultimately, yes, it will take</p> <p>18 two board workshops to get these policies as well</p> <p>19 as the others that are not in the package also</p> <p>20 approved.</p> <p>21 MR. MAYERSOHN: Okay. So it will give us the</p> <p>22 ability to see this as it continues to evolve</p> <p>23 along the way.</p> <p>24 MR. JABOUIN: Agreed. There will be</p> <p>25 additional opportunities besides today as well.</p>

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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 to 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

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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

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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

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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.

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

DR. LYNCH-WALSH: Incidents of fraud.

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

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

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

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

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

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

MR. JABOUIN: Agreed. Yeah.

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

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

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

MS. DAHL: See, we keep saying that.

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

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

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

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

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MR. MAYERSOHN: Just for the record.

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

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

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

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

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

MR. MAYERSOHN: Go ahead.

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

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



<p style="text-align: right;">Page 33</p> <p>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</p>	<p style="text-align: right;">Page 35</p> <p>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.</p>
<p style="text-align: right;">Page 34</p> <p>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</p>	<p style="text-align: right;">Page 36</p> <p>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</p>

<p style="text-align: right;">Page 37</p> <p>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.</p> <p>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?</p> <p>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.</p> <p>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.</p> <p>24 MR. JABOUIN: Yeah, I think ultimately a  25 thorough risk assessment process and when we get</p>	<p style="text-align: right;">Page 39</p> <p>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.</p> <p>4 MR. DE MEO: Thank you.</p> <p>5 MR. MAYERSOHN: Dr. Lynch-Walsh.</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 38</p> <p>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.</p> <p>12 MR. DE MEO: Okay.</p> <p>13 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>14 DR. LYNCH-WALSH: Yes, a couple of things.</p> <p>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.</p> <p>21 MR. DE MEO: Yeah, I'd like to do that.</p> <p>22 MR. JABOUIN: Okay. Thank you.</p> <p>23 MR. DE MEO: And I should not send them to  24 everyone, just to you?</p> <p>25 MR. JABOUIN: Yeah, send them to me and I'll</p>	<p style="text-align: right;">Page 40</p> <p>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 time 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.</p> <p>13 MR. MAYERSOHN: Okay. I'm gonna reel you in  14 because we're getting off --</p> <p>15 DR. LYNCH-WALSH: I'm giving an example of  16 why --</p> <p>17 MR. DE MEO: But this would be caught in an  18 audit of the budget process?</p> <p>19 DR. LYNCH-WALSH: Exactly.</p> <p>20 MR. MAYERSOHN: But, no, we're talking about,  21 I think the commentary was Mr. De Meo sending  22 information to Mr. Jabouin.</p> <p>23 DR. LYNCH-WALSH: I know, but I'm giving an  24 example to everybody else of why --</p> <p>25 MR. MAYERSOHN: Right. But if -- if -- I'd</p>

<p style="text-align: right;">Page 41</p> <p>1 rather not have it go back and forth in an email 2 scenario.</p> <p>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.</p> <p>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.</p> <p>15 MR. DE MEO: But am I -- can I distribute it 16 to the members?</p> <p>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.</p> <p>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,</p>	<p style="text-align: right;">Page 43</p> <p>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.</p> <p>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.</p> <p>14 MR. MAYERSOHN: Right. You can continue.</p> <p>15 MS. DAHL: What did we decide?</p> <p>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.</p> <p>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.</p>
<p style="text-align: right;">Page 42</p> <p>1 let's discuss it at the next meeting --</p> <p>2 DR. LYNCH-WALSH: Okay. Well --</p> <p>3 MR. MAYERSOHN: I --</p> <p>4 DR. LYNCH-WALSH: My only concern is that we 5 get exactly what Mr. De Meo has written.</p> <p>6 MR. MAYERSOHN: Right, which can be included 7 the same way as when we get backup of 8 information. There's an email --</p> <p>9 DR. LYNCH-WALSH: Preferably as soon as he 10 sends it.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 44</p> <p>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.</p> <p>4 DR. LYNCH-WALSH: Send it when you get it and 5 it becomes backup for the next meeting.</p> <p>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.</p> <p>10 DR. LYNCH-WALSH: Perfect. That way that 11 should work.</p> <p>12 MR. MAYERSOHN: Okay. That works. That's 13 your answer, Ms. Dahl.</p> <p>14 MS. DAHL: Thank you.</p> <p>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.</p> <p>18 MR. DE MEO: I have a question on Number 6.</p> <p>19 MR. JABOUIN: Number 6?</p> <p>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.</p> <p>25 DR. LYNCH-WALSH: It shouldn't.</p>

<p style="text-align: right;">Page 45</p> <p>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?</p>	<p style="text-align: right;">Page 47</p> <p>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.</p>
<p style="text-align: right;">Page 46</p> <p>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</p>	<p style="text-align: right;">Page 48</p> <p>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.)</p>

<p style="text-align: right;">Page 49</p> <p>1 MR. MAYERSOHN: Okay. All right.</p> <p>2 MR. JABOUIN: Okay. So with respect</p> <p>3 to policy 1003, which is the next one, and that</p> <p>4 is the follow-up on audit recommendations.</p> <p>5 DR. LYNCH-WALSH: So number 11 flows into</p> <p>6 policy 1 -- number 11 from 1002.1 flows into</p> <p>7 policy 1003.</p> <p>8 MR. JABOUIN: Yes, it does. I see that</p> <p>9 there.</p> <p>10 MR. MAYERSOHN: Okay. So now --</p> <p>11 MR. JABOUIN: And Dr. Lynch-Walsh, even</p> <p>12 though there will be a separate follow-up policy,</p> <p>13 wording keeping follow-up into 1002.1 will also</p> <p>14 occur.</p> <p>15 I also want to mention that as the school</p> <p>16 district updates the policies the numbering</p> <p>17 scheme is going to change. It doesn't matter</p> <p>18 from a substance standpoint, but I just wanted to</p> <p>19 mention at some point these policies when you see</p> <p>20 them they'll have a different number.</p> <p>21 DR. LYNCH-WALSH: Well, one of the things</p> <p>22 that I hope will also change is -- when I say</p> <p>23 Palm Beach is organized, they do a beautiful job</p> <p>24 when they're proposing a policy change. They</p> <p>25 explain the rationale, the state statute it ties</p>	<p style="text-align: right;">Page 51</p> <p>1 MR. MAYERSOHN: Okay.</p> <p>2 MR. JABOUIN: All right. So on Policy 1003,</p> <p>3 I do -- so Palm Beach County has incorporated a</p> <p>4 follow-up process that is in line with how I</p> <p>5 eventually would like to have our follow-up</p> <p>6 process as well and they have captured that into</p> <p>7 their language. So the way the follow up is</p> <p>8 primarily done here is an audit ends and there's</p> <p>9 some findings that are there and they require a</p> <p>10 natural follow-up to the actual audit. But what</p> <p>11 should be happening is that we should track all</p> <p>12 of them across all audits to look at trends and</p> <p>13 sort of, you know, split the data to be able to</p> <p>14 provide better risk assessment as well. But to</p> <p>15 do that requires the setting up of a database and</p> <p>16 to being able to analyze it, which is all things</p> <p>17 that are in our plans as well. So we do have</p> <p>18 some of the follow-up you see from RSM on the</p> <p>19 findings, some of the ones on the previous</p> <p>20 reports. And since we audit the schools every</p> <p>21 year, there's follow-up that's built in, but I</p> <p>22 think we need to raise that level a little bit to</p> <p>23 be able to do better work on that front. Which</p> <p>24 is interesting, because the follow-up actually is</p> <p>25 easier than doing the audit, because you've</p>
<p style="text-align: right;">Page 50</p> <p>1 to, they check, you know, dot their Is and cross</p> <p>2 their Ts, at least the ones I've looked at. So</p> <p>3 one that I provided to the audit committee at the</p> <p>4 end, it has statutory authority, laws</p> <p>5 implemented, other requirements, history, and</p> <p>6 then cross-references.</p> <p>7 So, for instance, the chief auditor policy</p> <p>8 where its number 11 mentions follow up. It</p> <p>9 should also mention that there's a policy on</p> <p>10 follow up. Because we do have policies that</p> <p>11 exist in silos around here.</p> <p>12 MR. MAYERSOHN: Ms. Shaw, are you on the</p> <p>13 line?</p> <p>14 MS. SHAW: Good morning. I am. Thank you.</p> <p>15 DR. LYNCH-WALSH: So cross-referencing would</p> <p>16 be handy.</p> <p>17 MR. MAYERSOHN: Phyllis is on the line. She</p> <p>18 replaced Ms. Fertig.</p> <p>19 MR. JABOUIN: Ms. Shaw, did you just join a</p> <p>20 few minutes ago?</p> <p>21 MS. SHAW: Yes, I joined not too long ago.</p> <p>22 MR. JABOUIN: Thank you.</p> <p>23 MR. MAYERSOHN: By the way, we're on Item</p> <p>24 Number 11.</p> <p>25 MS. SHAW: Yes, I know. Thank you.</p>	<p style="text-align: right;">Page 52</p> <p>1 already done the work and you want to make sure</p> <p>2 that the commitment that management has given has</p> <p>3 been adhered to, the deadlines, and making sure</p> <p>4 that the control that failed before now passes.</p> <p>5 So there is going to be a progression of that and</p> <p>6 I want to make sure that the eventual Policy 1003</p> <p>7 captures that. But, obviously, Palm Beach as</p> <p>8 well as the other ones that we'll have will pick</p> <p>9 up that language from there.</p> <p>10 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>11 DR. LYNCH-WALSH: I don't think there's any</p> <p>12 reason for this next iteration of 1003, which has</p> <p>13 not been updated since I was 16, shouldn't bear</p> <p>14 resemblance to the Palm Beach one in its first</p> <p>15 go-around. The language -- I mean, it's -- as</p> <p>16 well as heads of administrative activities will</p> <p>17 personally and vigorously follow up on conditions</p> <p>18 and programs and activities whenever such</p> <p>19 conditions and recommendations are agreed upon,</p> <p>20 this is not professional language. The Palm</p> <p>21 Beach one, the difference in the policy writing,</p> <p>22 it just sounds more professional. It's more</p> <p>23 businesslike, for lack of a better term. It</p> <p>24 reflects the gravity of what it is they're</p> <p>25 supposed to be doing. This almost comes off</p>

<p style="text-align: right;">Page 53</p> <p>1 like, hey, we need you to do something within 60</p> <p>2 days. So this you could almost -- I'm sure there</p> <p>3 are things in here that need to be tweaked and it</p> <p>4 needs to be reviewed to make sure it's consistent</p> <p>5 with what we're doing so we don't leave things</p> <p>6 out, but it has a -- the tone is more appropriate</p> <p>7 than what is currently in place. I haven't seen</p> <p>8 if we have a timeframe in here. I have to look.</p> <p>9 MR. MAYERSOHN: Mr. De Meo, did you want to</p> <p>10 go with your number 5?</p> <p>11 MR. DE MEO: Yeah, I would add a fifth item,</p> <p>12 the first paragraph says school officials and</p> <p>13 those responsible for various school board</p> <p>14 activities are not obligated to accept all audit</p> <p>15 recommendations, they are required to -- and then</p> <p>16 we have the iteration 1, 2, 3, 4. I would add</p> <p>17 that they report to the OCA and the audit</p> <p>18 committee and so on, superintendent,</p> <p>19 recommendations that are not accepted and the</p> <p>20 reasons why they were not accepted, and an</p> <p>21 alternative, if applicable.</p> <p>22 MR. JABOUIN: So noted. Thank you for the</p> <p>23 good comment.</p> <p>24 I also wanted to mention to the committee, as</p> <p>25 they see the different findings and</p>	<p style="text-align: right;">Page 55</p> <p>1 would allow my involvement into the different</p> <p>2 audits that are going on organization-wide, so</p> <p>3 liaising with the different groups and being aware</p> <p>4 of the different audits. It could be an audit</p> <p>5 that's done by a grant, an organization that's</p> <p>6 auditing, like some of the grants have their own</p> <p>7 auditors to ensure that, there are requirements</p> <p>8 on there that I be aware of the issues and be</p> <p>9 involved in. So, I mean, I -- it's obviously a</p> <p>10 worthy policy that will benefit me and my program</p> <p>11 to identify areas that we may want to dedicate</p> <p>12 audit resources to.</p> <p>13 MR. MAYERSOHN: So I guess my question to</p> <p>14 that is, why do you really need a separate policy</p> <p>15 if you can include that in Policy 1002.1?</p> <p>16 MR. JABOUIN: Agreed. So, for example, some</p> <p>17 of the follow-up language will also make it into</p> <p>18 1002.1.</p> <p>19 MR. MAYERSOHN: Right. So, I mean, the whole</p> <p>20 idea is to try to streamline all these policies</p> <p>21 so you don't have 8,000 policies that you're</p> <p>22 looking at.</p> <p>23 MR. JABOUIN: That's a good point.</p> <p>24 MR. MAYERSOHN: I mean, I would -- I mean, I</p> <p>25 think the audit recommendations in follow-up as</p>
<p style="text-align: right;">Page 54</p> <p>1 recommendations, ultimately, in order to close</p> <p>2 out a finding either an alternative or something</p> <p>3 to cure the concern has to occur. So when we do</p> <p>4 get the follow-up database the way that it is,</p> <p>5 there could be a finding that's perpetually open</p> <p>6 because they haven't resolved it. It's kind of</p> <p>7 interesting because the last place I worked at we</p> <p>8 actually had a finding that was open for eight</p> <p>9 years. But we wouldn't know that without the</p> <p>10 proper reporting. Thank you.</p> <p>11 MR. MAYERSOHN: Anything else on this policy?</p> <p>12 MR. DE MEO: Number 4 on the --</p> <p>13 MR. MAYERSOHN: On the rules?</p> <p>14 MR. DE MEO: Yeah, on the rules. I would</p> <p>15 just -- again, I would add the audit committee.</p> <p>16 For some reason, director, office of management,</p> <p>17 audit, the name has changed, will report the</p> <p>18 status of all open recommendations to</p> <p>19 superintendent and school board simultaneously.</p> <p>20 I know you're already reporting to us, but, I</p> <p>21 mean, if we're gonna make revisions, I would add</p> <p>22 the audit committee.</p> <p>23 MR. JABOUIN: Thank you. So noted.</p> <p>24 Okay. That's 1003.</p> <p>25 So Policy 3101, so this is the policy that</p>	<p style="text-align: right;">Page 56</p> <p>1 well as, you know, coordination of examination by</p> <p>2 outside audit groups, I think --</p> <p>3 MR. JABOUIN: That's a good point.</p> <p>4 MR. MAYERSOHN: -- we may be better off just</p> <p>5 including it as Office of the Chief Auditor and</p> <p>6 hear what the responsibilities are and eliminate</p> <p>7 the two policies that haven't been updated since</p> <p>8 Dr. Lynch-Walsh went to elementary school.</p> <p>9 MR. JABOUIN: What I like about the</p> <p>10 separation is, though, those other policies,</p> <p>11 also -- Policy 1002.1 applies to the Office of</p> <p>12 the Chief Auditor and this group here. Those</p> <p>13 other two policies also have responsibilities for</p> <p>14 management. So there is a benefit to having them</p> <p>15 having their own spotlight on that end. But I --</p> <p>16 I think that -- I think that there's a benefit to</p> <p>17 giving them their own policy because they're</p> <p>18 important enough. I think the follow-up process</p> <p>19 is important enough and you can lay out the</p> <p>20 management responsibilities a little bit more on</p> <p>21 that front.</p> <p>22 But I think that your logic makes sense,</p> <p>23 though, Mr. Mayersohn. But I think certain key</p> <p>24 things and given the importance of a follow-up in</p> <p>25 this -- but, yes, you are right on that regard.</p>

<p style="text-align: right;">Page 57</p> <p>1 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>2 DR. LYNCH-WALSH: I'm trying to figure out,</p> <p>3 what was the Office of Management Audit, was that</p> <p>4 --</p> <p>5 MR. JABOUIN: It's the previous name of the</p> <p>6 department.</p> <p>7 DR. LYNCH-WALSH: Okay. That's what I</p> <p>8 thought. I was trying to follow the dates, but</p> <p>9 I'm not quiet sure -- it looks like they created</p> <p>10 a policy for the Office of the Chief Auditor and</p> <p>11 forgot that this one was here even though the</p> <p>12 years are like similar. It just shows you how</p> <p>13 much the left doesn't know what the right hand is</p> <p>14 doing. So, yeah, there's no reason to not</p> <p>15 consolidate these two while taking the audit</p> <p>16 committee out of it.</p> <p>17 MR. JABOUIN: Yeah, I think keeping them</p> <p>18 separate but making the reference comments that</p> <p>19 you mentioned --</p> <p>20 DR. LYNCH-WALSH: Keeping which separate?</p> <p>21 MR. JABOUIN: You mentioned cross-referencing</p> <p>22 earlier, but keeping the follow-up policy</p> <p>23 separate as well as the coordination policy</p> <p>24 separate has some worthy benefits in the sense</p> <p>25 that it highlights those areas on their own.</p>	<p style="text-align: right;">Page 59</p> <p>1 operation, auditing functions, can still be</p> <p>2 consolidated in one policy but referred to that</p> <p>3 other management policy. And that takes a lot of</p> <p>4 legwork, but -- yes, Dr. Lynch-Walsh.</p> <p>5 DR. LYNCH-WALSH: I mean, I can see keeping</p> <p>6 it separate because it's -- as I'm reading</p> <p>7 through each item, it sounds more like it's</p> <p>8 directed to people who might be contacted, board</p> <p>9 member or whoever within the district, not, what</p> <p>10 do I do now? I've been contacted by the state,</p> <p>11 OMG, what do I do? And this would tell them.</p> <p>12 But that would presume that they're looking at</p> <p>13 their own policies.</p> <p>14 MR. MAYERSOHN: It could be in a school board</p> <p>15 policy. It could be in an employee policy. I</p> <p>16 mean, it could be in 20 different things, but</p> <p>17 this way, my opinion is it's all consolidated in</p> <p>18 one. Then you identify what that policy is that</p> <p>19 it might relate to and let somebody look at that</p> <p>20 policy or vice versa.</p> <p>21 DR. LYNCH-WALSH: Yeah, I think it probably</p> <p>22 does fall under something else, like the OCA and</p> <p>23 also something to do with board members and</p> <p>24 other -- because, yeah, I think the risk is that</p> <p>25 it would get forgotten even if it were</p>
<p style="text-align: right;">Page 58</p> <p>1 There is some other departments that are impacted</p> <p>2 whereas 1002.1 is the Office of the Chief</p> <p>3 Auditor.</p> <p>4 But I also think that what you mentioned</p> <p>5 earlier, Dr. Lynch-Walsh, as far as making that</p> <p>6 the cross referencing of policies would also help</p> <p>7 a leader coordinated between them.</p> <p>8 DR. LYNCH-WALSH: Well, they would at least</p> <p>9 know that the policy was there for sure.</p> <p>10 MR. MAYERSOHN: But when you read -- I mean,</p> <p>11 when you take a look at state statutes and the</p> <p>12 way it reads is that there may be a specific</p> <p>13 statute that says X, Y and Z, and then as you</p> <p>14 move down and continue to read is that whatever</p> <p>15 statute it applies to, which may be a completely</p> <p>16 different area, is usually highlighted so you can</p> <p>17 click on that and figure out, you know, what's</p> <p>18 related to what. I mean, I know auditing in five</p> <p>19 different chapters in the state, in the state</p> <p>20 statute. One is obviously for educational needs,</p> <p>21 one is for, you know, other areas. So all these</p> <p>22 things are kind of morphed together in one area</p> <p>23 but the key elements that would lend itself</p> <p>24 toward, as you say, maybe there's a management</p> <p>25 policy that kind of relates to a management</p>	<p style="text-align: right;">Page 60</p> <p>1 cross-referenced.</p> <p>2 MR. JABOUIN: Of course remember though I've</p> <p>3 just took out some of the significant ones where</p> <p>4 this office is mentioned. There are others that</p> <p>5 I didn't include. I mean, ultimately, we</p> <p>6 obviously want to make sure that the substance is</p> <p>7 correct, but we also want to make it efficient,</p> <p>8 effective, not confusing to people when they read</p> <p>9 it and those type of other benefits that we</p> <p>10 discuss here.</p> <p>11 So either way, Mr. Mayersohn, there are some</p> <p>12 benefits in one way or another on this front but</p> <p>13 duly noted.</p> <p>14 MR. MAYERSOHN: Okay. Are there any other</p> <p>15 further comments?</p> <p>16 MR. DE MEO: On number 5 it's just a matter</p> <p>17 of consistency. One of these rules, one of these</p> <p>18 policies --</p> <p>19 MR. JABOUIN: 3101?</p> <p>20 DR. LYNCH-WALSH: Policy 3101 Number 5?</p> <p>21 MR. DE MEO: Yeah, I just want to add audit</p> <p>22 committee. One of these policies says all</p> <p>23 reports will go through the audit committee, the</p> <p>24 school board and so on and then here we say, will</p> <p>25 review outside audit groups the results of their</p>

<p style="text-align: right;">Page 61</p> <p>1 examinations and advise the school board. Well,</p> <p>2 we regularly get advised on external audits and</p> <p>3 it should be part of that -- formally part of</p> <p>4 that rubric.</p> <p>5 DR. LYNCH-WALSH: So basically anything that</p> <p>6 mentions the school board and the audit committee</p> <p>7 should be added in there for consistency's sake.</p> <p>8 MR. JABOUIN: For consistency; yeah.</p> <p>9 DR. LYNCH-WALSH: Because, technically, I'm</p> <p>10 not even sure the superintendent needs to be a</p> <p>11 word in these anymore.</p> <p>12 MR. JABOUIN: Well, even though the reporting</p> <p>13 line has changed the superintendent is a</p> <p>14 significant part of the organization on that end.</p> <p>15 DR. LYNCH-WALSH: Yeah, they're the person in</p> <p>16 charge of all the people you're auditing.</p> <p>17 MR. JABOUIN: So communication to them is</p> <p>18 appropriate in this organization as well as</p> <p>19 others.</p> <p>20 MR. MAYERSOHN: Okay. Is there any more</p> <p>21 discussion? And, again, anybody who has</p> <p>22 additional comments, send them to Mr. Jabouin and</p> <p>23 then Mr. Jabouin will circulate them.</p> <p>24 MR. JABOUIN: And thank you very much for the</p> <p>25 comments and thank you very much for the Palm</p>	<p style="text-align: right;">Page 63</p> <p>1 MR. JABOUIN: That was Raysa Lugo from the</p> <p>2 Office of the Chief Auditor.</p> <p>3 MS. PRITYKINA: Elena Pritykina, Office of</p> <p>4 the Chief Auditor.</p> <p>5 MR. JABOUIN: As well as Elena Pritykina from</p> <p>6 the Office of the Chief Auditor.</p> <p>7 DR. LYNCH-WALSH: Are they here for 12 or 13</p> <p>8 and 14?</p> <p>9 MR. JABOUIN: They're here for 13 and 14.</p> <p>10 DR. LYNCH-WALSH: Okay. So if they get asked</p> <p>11 questions no one can hear them. Is there any</p> <p>12 reason with all this real estate available --</p> <p>13 MR. JABOUIN: They'll move up when Item 13</p> <p>14 and 14 comes.</p> <p>15 MR. MAYERSOHN: They're here early.</p> <p>16 MR. JABOUIN: Okay. So --</p> <p>17 MR. MAYERSOHN: And the gentlemen who just</p> <p>18 came in, can you identify yourselves please?</p> <p>19 MR. VINUEZA: Yes, good afternoon. My name</p> <p>20 is Vincent Vinueza, I'm Task Assigned Chief</p> <p>21 Information Officer.</p> <p>22 MR. MAYERSOHN: Mr. Kowalski? Or Chief</p> <p>23 Kowalksi.</p> <p>24 MR. KOWALKSI: Good afternoon. Craig</p> <p>25 Kowalski, Chief of Special Investigative Unit.</p>
<p style="text-align: right;">Page 62</p> <p>1 Beach policies as well.</p> <p>2 MR. MAYERSOHN: All right. Moving on to Item</p> <p>3 Number 12.</p> <p>4 MR. JABOUIN: Which is the item that I was</p> <p>5 discussing an hour ago.</p> <p>6 MR. MAYERSOHN: Yes. Now you can discuss it.</p> <p>7 MR. JABOUIN: Okay. Thank you very much.</p> <p>8 Okay. So Item Number 11, this is the --</p> <p>9 MS. DAHL: 12.</p> <p>10 MR. JABOUIN: One moment while I get this in</p> <p>11 order.</p> <p>12 Agenda Item Number 12.</p> <p>13 MR. MAYERSOHN: Are they here for Item 12?</p> <p>14 MR. JABOUIN: Yes.</p> <p>15 MR. MAYERSOHN: Can they identify themselves?</p> <p>16 MR. JABOUIN: They're here for me but they</p> <p>17 can identify themselves.</p> <p>18 DR. LYNCH-WALSH: Who are they?</p> <p>19 MR. MAYERSOHN: If you guys can identify?</p> <p>20 MS. ARLOTTA: Oh, I'm Meredith Arlotta for</p> <p>21 the Office of the Chief Auditor.</p> <p>22 MR. JABOUIN: That was Meredith Arlotta from</p> <p>23 the Office of the Chief Auditor.</p> <p>24 MS. LUGO: Raysa Lugo from the Office of the</p> <p>25 Chief Auditor.</p>	<p style="text-align: right;">Page 64</p> <p>1 MR. JABOUIN: So with respect to the Auditor</p> <p>2 General Operational Audit, now there are multiple</p> <p>3 Auditor General audits that are going on, so what</p> <p>4 you have in Agenda Item Number 11 is the</p> <p>5 operational audit. That audit began in March of</p> <p>6 2021 and was released in on March 15th, of 2022,</p> <p>7 that's Agenda Item Number 12, but there are other</p> <p>8 Auditor General audits going on. There's a</p> <p>9 financial audit. Now, that was released</p> <p>10 yesterday on March 30th and it's not included in</p> <p>11 your packet just due to timing. My team is in</p> <p>12 the process of filing this report as well as the</p> <p>13 next report, the federal grants or the single</p> <p>14 audits, those we need to file with the different</p> <p>15 departments at the state and federal level, those</p> <p>16 were released yesterday. They'll be discussed at</p> <p>17 the next meeting. But when you see them, you'll</p> <p>18 see that there are no findings in the federal</p> <p>19 audit. That includes all the different grants,</p> <p>20 Title 1, ESSER and so forth. And in financial</p> <p>21 audit, which is not here as well, that we had</p> <p>22 yesterday, also has no findings and that's mostly</p> <p>23 review of the accounting and financial reporting</p> <p>24 area.</p> <p>25 This audit here, the operational audit, we'll</p>



<p style="text-align: right;">Page 65</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 67</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 66</p> <p>1 the finance, strategy operations, HR, academics,  2 IT, that needed to address those particular  3 findings.</p> <p>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 though 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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 68</p> <p>1 committee at the January 22 meeting, January  2 20th, 2022 meeting, and then the board at the  3 February 2022 meeting.</p> <p>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.</p> <p>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.</p> <p>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.</p>

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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 KOWALSKI: 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

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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

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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,

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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,

<p style="text-align: right;">Page 73</p> <p>1 personally?</p> <p>2 CHIEF KOWALSKI: That's my responsibility;</p> <p>3 yes.</p> <p>4 MR. MAYERSOHN: He's taking on the challenge.</p> <p>5 MR. BARNES: Okay.</p> <p>6 CHIEF KOWALSKI: I hear what you're saying.</p> <p>7 MR. BARNES: Who took on the challenge</p> <p>8 before?</p> <p>9 We have a finding and we had a chief then.</p> <p>10 We have a recommendation here and you're the</p> <p>11 chief.</p> <p>12 So all I'm saying is that we have a finding</p> <p>13 and we had a chief. Now you're the chief and you</p> <p>14 said it's your responsibility.</p> <p>15 So all I'm saying is, looking at the size and</p> <p>16 complexities with all of the schools, if you say</p> <p>17 that it's you, it's you.</p> <p>18 I just find it difficult to believe that you</p> <p>19 can be at all these places and make sure it's</p> <p>20 done without having someone else that you can</p> <p>21 turn to. The superintendent turns to Mr. Jabouin</p> <p>22 when it comes to audit stuff, but you're saying</p> <p>23 that you've got it all. My case rests if he says</p> <p>24 he's it.</p> <p>25 MR. MAYERSOHN: How many SROs are there?</p>	<p style="text-align: right;">Page 75</p> <p>1 like I said, I just don't see you being able to</p> <p>2 make sure that all this is done. But as you're</p> <p>3 sitting with the committee today and you're</p> <p>4 saying it's going to happen, I'm through with it,</p> <p>5 but I just think it's kind of --</p> <p>6 MR. MAYERSOHN: I just -- Mr. Barnes, I can</p> <p>7 echo it and certainly understand where you're</p> <p>8 going to. Maybe when you finalize the contract</p> <p>9 and have a template with the Chief's Association</p> <p>10 that you can bring that back to us as a follow-up</p> <p>11 and say here is how we're implementing this. So</p> <p>12 maybe that will help answer your questions and</p> <p>13 give us that line of -- is that -- do we need to</p> <p>14 have a motion for that?</p> <p>15 MR. BARNES: I like that.</p> <p>16 MR. MAYERSOHN: So do you want to make a</p> <p>17 motion, Mr. Barnes? Your last motion.</p> <p>18 MR. BARNES: You made the motion. I don't</p> <p>19 know what you're saying.</p> <p>20 MR. MAYERSOHN: I can't. That Chief</p> <p>21 Kowalski, once he forms a template, an SRO</p> <p>22 template or agreement, he will bring that back to</p> <p>23 the audit committee for review.</p> <p>24 Is that the motion that you want to make?</p> <p>25 MR. BARNES: That's the motion.</p>
<p style="text-align: right;">Page 74</p> <p>1 CHIEF KOWALSKI: Approximately 202.</p> <p>2 So let me expand upon that. We're going to</p> <p>3 have processes in place, but, ultimately, if it</p> <p>4 doesn't get reported, especially since I'm</p> <p>5 accepting ownership of this now, so in the past</p> <p>6 these findings are based on, we don't know what</p> <p>7 we don't know; right? If an agency doesn't tell</p> <p>8 us, we can't report it within the statutory</p> <p>9 requirement of 72 hours. So that's why we</p> <p>10 included the specific language in the contract so</p> <p>11 they would be in violation of the contract at</p> <p>12 that point.</p> <p>13 MR. BARNES: Let me expound on it a little</p> <p>14 bit further.</p> <p>15 Usually when we get an exception from a</p> <p>16 school the response through Dr. Wanza's office</p> <p>17 and through the principal is saying we agree with</p> <p>18 the findings and here are the steps that the</p> <p>19 school, meaning the principal, is going to take,</p> <p>20 and we know as an audit committee that you have</p> <p>21 procedures in place to check this so it won't</p> <p>22 happen again.</p> <p>23 But what I'm hearing you say is that in your</p> <p>24 office it's a little bit different. You don't</p> <p>25 have to have those subordinates doing that. And,</p>	<p style="text-align: right;">Page 76</p> <p>1 MR. MAYERSOHN: Do we have a second?</p> <p>2 MR. JABOUIN: I just want to make sure I have</p> <p>3 the language correctly. That Chief Kowalski,</p> <p>4 once he forms an SRO template, that he will bring</p> <p>5 that back to the audit committee meeting?</p> <p>6 MR. MAYERSOHN: Yes.</p> <p>7 MR. JABOUIN: Thank you.</p> <p>8 MR. MAYERSOHN: So we have a motion by Mr.</p> <p>9 Barnes. A second?</p> <p>10 MR. DE MEO: Do we need a second before we</p> <p>11 have discussion?</p> <p>12 MR. MAYERSOHN: Yes.</p> <p>13 MR. DE MEO: All right. I'll second it and</p> <p>14 then we can have a discussion.</p> <p>15 MR. MAYERSOHN: Okay. Now we can have</p> <p>16 discussion.</p> <p>17 MR. DE MEO: I think Mr. Barnes was also</p> <p>18 interested if not in an individual other than</p> <p>19 you, Chief, the process. So I think the template</p> <p>20 and the process for coordinating and reporting</p> <p>21 these incidents. I think that's really</p> <p>22 important.</p> <p>23 CHIEF KOWALSKI: May I comment?</p> <p>24 MR. MAYERSOHN: Yes, you may.</p> <p>25 CHIEF KOWALSKI: So understood what both of</p>

<p style="text-align: right;">Page 77</p> <p>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.</p>	<p style="text-align: right;">Page 79</p> <p>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.</p>
<p style="text-align: right;">Page 78</p> <p>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</p>	<p style="text-align: right;">Page 80</p> <p>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</p>

<p style="text-align: right;">Page 81</p> <p>1 sentence in the second paragraph, while the</p> <p>2 district does not require Social Security numbers</p> <p>3 from students, and I stop right there, because if</p> <p>4 it's not required, then why do we have all these</p> <p>5 people -- I mean, over a million Social Security</p> <p>6 numbers of former students, are you kidding me,</p> <p>7 just floating around? And I don't know how we</p> <p>8 make it through all these audits without a</p> <p>9 mention of a data security breach, but, okay. So</p> <p>10 it says, while the district does not require</p> <p>11 Social Security numbers from students, the</p> <p>12 district's student registration form includes an</p> <p>13 optional field for the student Social Security</p> <p>14 number and, if provided, they're maintained,</p> <p>15 yada-yada, in the Student Information System.</p> <p>16 Okay. So take the field out. It doesn't --</p> <p>17 it costs probably next to nothing and I'm not</p> <p>18 clear on, when we say "registration form",</p> <p>19 whether we mean the initial one when you sign the</p> <p>20 child up for school. I looked at the ones I</p> <p>21 complete when my kids went from one level to the</p> <p>22 next and I didn't see it but I was kind of</p> <p>23 scanning it quickly.</p> <p>24 So if it's not required and you don't need</p> <p>25 it, to avoid the people that are bigger on</p>	<p style="text-align: right;">Page 83</p> <p>1 there's, you know, all of these Social Security</p> <p>2 numbers floating around in a seemingly unsecured</p> <p>3 environment. So I'm not -- I'm trying to think</p> <p>4 of who is responsible for that registration form.</p> <p>5 MR. MAYERSOHN: Dr. Wanza?</p> <p>6 DR. WANZA: Good afternoon. Valerie Wanza.</p> <p>7 So the student registration process is</p> <p>8 coordinated by district guidance and right now</p> <p>9 the task assigned chief officer for that is Ms.</p> <p>10 Veda Hudge. So I wrote down some notes and I'll</p> <p>11 take it back. But that whole registration</p> <p>12 process is coordinated through District Guidance.</p> <p>13 DR. LYNCH-WALSH: It's not Student Support</p> <p>14 Services or --</p> <p>15 DR. WANZA: So that department is under that</p> <p>16 division. District Guidance is under Student</p> <p>17 Support Initiatives &amp; Recovery.</p> <p>18 DR. LYNCH-WALSH: I usually know the head</p> <p>19 honcho department, not all the --</p> <p>20 DR. WANZA: I'm sorry. That's why I said Ms.</p> <p>21 Hudge, the Task Assigned Chief of Student Support</p> <p>22 Initiatives &amp; Recovery.</p> <p>23 DR. LYNCH-WALSH: Got it. Thank you.</p> <p>24 MR. MAYERSOHN: So you'll bring -- we don't</p> <p>25 need to make a motion, you'll bring back --</p>
<p style="text-align: right;">Page 82</p> <p>1 compliance and less crotchety than I am, because</p> <p>2 I refuse to just throw that on sheets of paper,</p> <p>3 just take it out. That doesn't seem to be a</p> <p>4 recommendation the state made, but they might be</p> <p>5 thinking within confines of their audit.</p> <p>6 Is there any reason it can't come out?</p> <p>7 MR. MAYERSOHN: Dr. Wanza, is that you?</p> <p>8 MR. VINUEZA: Yeah, good afternoon. Vincent</p> <p>9 Vinueza, Task Assigned Chief Information Officer.</p> <p>10 Yeah, we do not require it, to answer the</p> <p>11 question. Sometimes the students, and seniors,</p> <p>12 specifically, will come request it because they</p> <p>13 are applying to universities and it's easier for</p> <p>14 them to either request the transcript or the</p> <p>15 university makes the request. So we don't</p> <p>16 request it, the student will come and ask us to</p> <p>17 please include it to make it easier for the</p> <p>18 transfer.</p> <p>19 DR. LYNCH-WALSH: But it's on the district</p> <p>20 student registration form. And I get that piece</p> <p>21 of it, but what I'm trying to avoid is another</p> <p>22 generation of parents providing a Social Security</p> <p>23 number that's not required because it happens to</p> <p>24 be an empty field and they're being compliant</p> <p>25 filling out the form in its entirety. I mean,</p>	<p style="text-align: right;">Page 84</p> <p>1 DR. WANZA: I have a note to take that back.</p> <p>2 I'll probably text her sitting in here.</p> <p>3 MR. MAYERSOHN: Okay. All right.</p> <p>4 Any other questions?</p> <p>5 MR. BARNES: Through the Chair?</p> <p>6 MR. MAYERSOHN: Yes, Mr. Barnes.</p> <p>7 MR. BARNES: Let me understand this to make</p> <p>8 sure. Even though I'm a lame duck, I don't know</p> <p>9 why I'm asking these questions.</p> <p>10 MR. MAYERSOHN: That's all right. Smith</p> <p>11 Barney, when Mr. Barnes talks, people listen.</p> <p>12 MR. BARNES: I may get drafted back.</p> <p>13 So when a guidance counselor accesses the</p> <p>14 student's records the SS number does not come up</p> <p>15 automatically? In other words, if I go to -- I</p> <p>16 don't know what you call it now, but if I go to</p> <p>17 the computer and I pull up Moses Barnes' data,</p> <p>18 would my Social Security number come up as part</p> <p>19 of that process right now?</p> <p>20 DR. WANZA: So Mr. Vinueza has to speak to</p> <p>21 whether or not they've all been like purged or</p> <p>22 whatever you want to call it in TERMS, but, yes.</p> <p>23 So when you go in and you put in A01, do a name</p> <p>24 search, the student's information comes up,</p> <p>25 definitely the FSI comes up, and so you will have</p>

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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

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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

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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?

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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.

<p style="text-align: right;">Page 89</p> <p>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.)</p>	<p style="text-align: right;">Page 91</p> <p>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</p>
<p style="text-align: right;">Page 90</p> <p>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</p>	<p style="text-align: right;">Page 92</p> <p>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</p>

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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

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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?

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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

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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.



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<p>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</p>	<p>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?</p>
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<p>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</p>	<p>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</p>

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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

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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.

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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

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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

<p style="text-align: right;">Page 105</p> <p>1 nothing to do with what was going on there is the 2 one responding.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 107</p> <p>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?</p> <p>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</p>
<p style="text-align: right;">Page 106</p> <p>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.</p> <p>4 So was the concern to the OIG simply about 5 P-cards or you decided to then do payroll?</p> <p>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.</p> <p>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 --</p> <p>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 --</p> <p>24 DR. LYNCH-WALSH: He was gone.</p> <p>25 DR. WANZA: Yes.</p>	<p style="text-align: right;">Page 108</p> <p>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.</p> <p>7 DR. LYNCH-WALSH: Okay. Because I'm kind of 8 curious.</p> <p>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.</p> <p>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.</p> <p>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</p>

<p style="text-align: right;">Page 109</p> <p>1 their job description. So payroll preparer seems</p> <p>2 to fall to the office manager confidential, but I</p> <p>3 see people being referred to as payroll this or</p> <p>4 that, but I can't find that position listed in</p> <p>5 the job description database. And the only</p> <p>6 payroll, I want to say processor is more district</p> <p>7 where they take it from different departments.</p> <p>8 So when you say payroll preparer, so like at Bair</p> <p>9 Middle and I know that person changed, are these,</p> <p>10 in fact, office manager confidential people?</p> <p>11 DR. WANZA: So more than likely at the school</p> <p>12 base the office manager confidential is the</p> <p>13 person who prepares the payroll. In some schools</p> <p>14 it may be the bookkeeper.</p> <p>15 DR. LYNCH-WALSH: Okay.</p> <p>16 DR. WANZA: And the job description of the</p> <p>17 office manager does include payroll.</p> <p>18 DR. LYNCH-WALSH: Yeah, office manager</p> <p>19 confidential, yes. I'd have to go look at the</p> <p>20 bookkeeper.</p> <p>21 So the office manager confidential is</p> <p>22 required to have at least a two-year degree, an</p> <p>23 associate's. Is the bookkeeper required to have</p> <p>24 any kind of degree?</p> <p>25 DR. WANZA: I'd have to go look because I</p>	<p style="text-align: right;">Page 111</p> <p>1 MR. JABOUIN: Dr. Lynch-Walsh, Ms. Arcese can</p> <p>2 explain a little bit about those titles and how</p> <p>3 they appear in SAP, if you can?</p> <p>4 MS. ARCESE: Yes. Thank you. Ali Arcese,</p> <p>5 from the Office of the Chief Auditor.</p> <p>6 So a payroll processor is an SAP role.</p> <p>7 That's why when you do a search in SAP for a</p> <p>8 position you're not going to find payroll</p> <p>9 processor, because it's a role that's created</p> <p>10 within SAP function.</p> <p>11 DR. LYNCH-WALSH: I get that, but they should</p> <p>12 have an actual job description.</p> <p>13 MS. ARCESE: So the SAP processor can be</p> <p>14 assigned to any clerical position. That's why</p> <p>15 Dr. Wanza said it could be a bookkeeper or it</p> <p>16 could be an office manager.</p> <p>17 DR. LYNCH-WALSH: Right. So the positions</p> <p>18 that are in the job description database are</p> <p>19 things like office manager confidential,</p> <p>20 bookkeeper and all of that.</p> <p>21 MS. ARCESE: Correct. Correct.</p> <p>22 DR. LYNCH-WALSH: So what I'm trying to</p> <p>23 understand is, who do you have fulfilling this</p> <p>24 role and are they qualified? And especially at</p> <p>25 schools where they've had repeat findings. So</p>
<p style="text-align: right;">Page 110</p> <p>1 don't know if the office manager is required to</p> <p>2 have an associate's.</p> <p>3 DR. LYNCH-WALSH: Well I'm looking at the job</p> <p>4 description.</p> <p>5 DR. WANZA: Okay.</p> <p>6 DR. LYNCH-WALSH: So -- yeah, so it says for</p> <p>7 the confidential one at elementary and middle,</p> <p>8 that's the one I'm looking at.</p> <p>9 DR. WANZA: Okay.</p> <p>10 DR. LYNCH-WALSH: Because what I'm getting at</p> <p>11 is, you can give all the training in the world,</p> <p>12 but if you're trying to impress upon somebody</p> <p>13 training that -- and they don't have the</p> <p>14 foundational knowledge, it's never going to</p> <p>15 stick.</p> <p>16 And another question that kept popping up on</p> <p>17 me is, except for Bair where it's clear that the</p> <p>18 person is new, at these other schools with</p> <p>19 exceptions, how long has the person doing payroll</p> <p>20 been there? Are they new as well? Because I</p> <p>21 can't tell except where it's noted that these</p> <p>22 people have been there. I mean, Bair definitely</p> <p>23 seems to have a problem, but they --</p> <p>24 MR. JABOUIN: Dr. Lynch-Walsh?</p> <p>25 DR. LYNCH-WALSH: Yes.</p>	<p style="text-align: right;">Page 112</p> <p>1 Bair it's clear that we went, you know, and the</p> <p>2 principal wrote an explanation. I think part of</p> <p>3 the issue might be the principal, itself, but</p> <p>4 they switched out who they had there. Hopefully,</p> <p>5 with somebody that has some sort of</p> <p>6 qualifications.</p> <p>7 Then at other schools, though, Floranada, new</p> <p>8 principal, that's clear, but the payroll</p> <p>9 preparer, that person, I don't know what their</p> <p>10 job title is. Because I imagine it's not payroll</p> <p>11 preparer, that's a function. But what is there</p> <p>12 actual job?</p> <p>13 MS. ARCESE: So, again, that would be found</p> <p>14 in SAP, itself, under that role.</p> <p>15 So the person who is trained by the district</p> <p>16 to perform payroll, they have to go through</p> <p>17 training, that payroll processing training before</p> <p>18 they're given the role of a payroll processor.</p> <p>19 They can't just.</p> <p>20 MR. MAYERSOHN: Or payroll preparer.</p> <p>21 MS. ARCESE: Well, yeah. I mean, is it one</p> <p>22 in the same? Yeah, it's one in the same.</p> <p>23 DR. LYNCH-WALSH: Well, okay. But that still</p> <p>24 gets me back to my question. In these specific</p> <p>25 cases are they the bookkeeper or are they the</p>

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<p>1 office manager? Who is at each of these</p> <p>2 locations?</p> <p>3 MS. ARCESE: It could be any of those</p> <p>4 depending on who the principal task assigns that</p> <p>5 task to.</p> <p>6 DR. LYNCH-WALSH: So at Floranada has this</p> <p>7 person changed? Because it doesn't list how long</p> <p>8 they've been there.</p> <p>9 DR. WANZA: So I will go -- and I don't want</p> <p>10 to like definitely say on the record, but I</p> <p>11 believe the person has not changed. I believe it</p> <p>12 is the office manager. I will have to -- I will</p> <p>13 respectfully request to send a follow-up email</p> <p>14 for all four of them. I know at Nova High School</p> <p>15 that individual is the office manager. And I</p> <p>16 will -- at Bair Middle I believe it is the office</p> <p>17 manager. I believe it's the office manager at</p> <p>18 all four schools, but I would like to have the</p> <p>19 opportunity just to verify that.</p> <p>20 DR. LYNCH-WALSH: Okay. Because at some</p> <p>21 schools it'll say that it's a repeat finding. So</p> <p>22 what I'm trying to determine is whether not just</p> <p>23 the principal has had issues but that particular</p> <p>24 person that's doing payroll. Because you could</p> <p>25 change out the principal, but if the person</p>	<p>1 function is also part of the problem.</p> <p>2 MS. ARLOTTA: Meredith Arlotta, from Office</p> <p>3 of the Chief Auditor. At the schools for the</p> <p>4 audit for the period the locations we audited,</p> <p>5 those were office managers and that's something</p> <p>6 that they are routinely tasked with. Because of</p> <p>7 COVID and the changing of staff we had a massive</p> <p>8 changeover of staff districtwide. There has been</p> <p>9 kind of a -- a lack of training in this instance.</p> <p>10 Not saying that's always the problem, but the</p> <p>11 office managers are hired because of their skills</p> <p>12 and they're detail oriented to be the office</p> <p>13 manager at the location. So we don't know why --</p> <p>14 we weren't at the location when this was</p> <p>15 happening, we were auditing it after the fact.</p> <p>16 But Dr. Wanza's response seems like it would be</p> <p>17 adequate to fix the issues that schools were</p> <p>18 having.</p> <p>19 DR. WANZA: If I may, Dr. Lynch-Walsh?</p> <p>20 One of the things that I truly believe is</p> <p>21 when we got away from where we had hot labs,</p> <p>22 people coming to practice, they actually brought</p> <p>23 their work, they could print it out and walk</p> <p>24 through the process, when we moved away from that</p> <p>25 the integrity of some of the training processes</p>
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<p>1 that's actually preparing payroll keeps having a</p> <p>2 problem, that needs to be looked at as well. And</p> <p>3 the new principal, you know, is taking the heat</p> <p>4 for it.</p> <p>5 MR. JABOUIN: Dr. Lynch-Walsh, Ms. Arlotta,</p> <p>6 who did the fieldwork, she knows who and what</p> <p>7 schools on that end. It's still, as Ms. Arcese</p> <p>8 indicated, there are different roles in SAP, but</p> <p>9 she can tell you who is what.</p> <p>10 But I want to tell you that Dr. Wanza, who</p> <p>11 can speak for herself, when she becomes aware of</p> <p>12 who's responsible or where the issue is, she does</p> <p>13 speak to the individual involved such as the</p> <p>14 bookkeeper that she mentioned.</p> <p>15 DR. LYNCH-WALSH: And, like I said, you can</p> <p>16 talk to them all you want, but if we're not</p> <p>17 putting people -- I know this may seem like a</p> <p>18 simplistic function, but if you have somebody</p> <p>19 that isn't good at, I don't know, following</p> <p>20 instructions or doesn't see the importance of</p> <p>21 being precise, I mean, payroll, as you can see</p> <p>22 from the findings, is something you can mess up</p> <p>23 pretty easily.</p> <p>24 So what I'm trying to figure out is whether</p> <p>25 the person that's being tasked with the payroll</p>	<p>1 were lost. And so that's why you'll see in my</p> <p>2 response I did put in a request to go back to an</p> <p>3 in-person option where individuals can bring</p> <p>4 their work with them and people can sit through</p> <p>5 and answer their questions realtime and they can</p> <p>6 go through processes and have the feel -- this is</p> <p>7 the detailed report, this is how you read it,</p> <p>8 this is how you make corrections; things of that</p> <p>9 nature.</p> <p>10 DR. LYNCH-WALSH: Because the thing is, in</p> <p>11 the real world outside of this fairytale land</p> <p>12 that we exist in you have payroll specialists.</p> <p>13 You have people that do nothing, nothing but</p> <p>14 payroll. And the whole company depends upon them</p> <p>15 being accurate. So this is someone that's</p> <p>16 wearing multiple hats in addition to payroll and</p> <p>17 I just want to -- and so you're tasking them with</p> <p>18 doing, they could be answering the phone while</p> <p>19 they're plugging in and I could see where things</p> <p>20 would get missed, but payroll is something that</p> <p>21 you cannot be inaccurate on. So that's why I'm</p> <p>22 belaboring this to just make sure, but I get the</p> <p>23 point about the training because it does seem</p> <p>24 that they have to bare some of the responsibility</p> <p>25 for their own jobs or find a way to take stuff</p>

<p style="text-align: right;">Page 117</p> <p>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.</p>	<p style="text-align: right;">Page 119</p> <p>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.</p>
<p style="text-align: right;">Page 118</p> <p>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</p>	<p style="text-align: right;">Page 120</p> <p>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</p>

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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

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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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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.

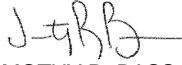
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## 1 REPORTER'S CERTIFICATE

2  
3  
4 STATE OF FLORIDA  
5 COUNTY OF BROWARD

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

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

14  
15   
16 TIMOTHY R. BASS.  
Court Reporter



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