

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 2, 2022  
11:03 A.M. - 2:10 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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1 COMMITTEE MEMBERS IN ATTENDANCE :

2 MR. ROBERT MAYERSOHN, CHAIR  
MR. ANDREW MEDVIN, VICE CHAIR  
3 MS. REBECCA DAHL  
MS. MARY FERTIG  
4 DR. NATHALIE LYNCH-WALSH  
MS. PHYLLIS SHAW  
5 MS. JACLYN STRAUSS

6 OFFICE OF THE CHIEF AUDITOR STAFF:

7 MR. JORIS JABOUIN, Chief Auditor  
8 MS. ALI ARCESE, Audit Director  
MS. ANN CONWAY, Manager, Internal Funds Audits  
9 MS. JENNIFER HARPALANI, Manager, Information  
Technology Audits  
10 MS. MEREDITH ARLOTTA, Manager, Internal Funds Audits  
MS. ELENA PRITYKINA, Auditor III  
11 MR. ERIC SEIFER, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary  
12 MS. WANDA RADCLIFF, Clerk Spec B Confidential

13 DISTRICT STAFF:

14 MS. JUDITH MARTE, Deputy Superintendent, Operations,  
15 Office of the Deputy Superintendent, Operations  
MR. ALAN STRAUSS, Chief Human Resources & Equity  
16 Officer, Office of the Chief Human Resources  
Officer  
17 MS. VEDA HUDGE, Task Assigned Chief Student Support  
Initiatives & Recovery Officer, Student Support  
18 Initiatives & Recovery Office  
MR. SAM BAYS, Task Assigned Executive Director Capital  
19 Program, Office of Chief Facilities Construction  
Management  
20 MS. SAEMONE HOLLINGSWORTH, Executive Director, ESE &  
Support Services  
21 MS. SHELLEY MELONI, Director Pre-Construction  
MS. TERESA HALL, Director Support Services, Support  
22 Services  
MR. DANIEL SHAPIRO, Task Assigned Director School  
23 Counseling and Brace Advisement, School  
Counseling & Brace Advisement  
24 MS. MARISA KINNEY, Director Student Services, Student  
Services  
25

1 MS. SANDY LYONS, Budget Analyst IV, Chief Student  
2 Support Initiatives & Recovery Officer, Student  
3 Support Initiatives & Recovery Office

4 INVITED GUESTS:

5 MR. SHAUN DAVIS, Partner, S. Davis & Associates, P.A.  
6 MS. ANNETTE LEWIS, S. Davis & Associates, P.A.  
7 MR. MATTHEW BLONDELL, Business Risk Consulting, RSM  
8 MR. CHRIS GUMS, Risk Advisory Services, RSM  
9 MS. KATHLEEN LANGAN, AECOM  
10 MS. ASHLEY CARPENTER, Atkins  
11 MR. TIM BASS, Court Reporter, United Reporting

12 GUESTS:

13 MR. PIERRE NORMIL, Trimerge Consulting  
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1 Thereupon, the following proceedings were had:

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3 MR. MAYERSOHN: All right. Good morning,  
4 everybody. We have a quorum. It is the June 2nd  
5 Audit Committee Meeting.

6 If we can rise for the Pledge and then before  
7 we do the roll call I just want to have a moment  
8 of silence. So --

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

11 MR. MAYERSOHN: And if we can just take a  
12 moment of silent reflection for those families  
13 and communities that have been affected by the  
14 onslaught of mass shootings and gun violence over  
15 the last several weeks.

16 (Whereupon, a moment of silence was  
17 observed.)

18 MR. MAYERSOHN: Thank you. Roll call?

19 MR. JABOUIN: Thank you. Good morning. I  
20 just -- good morning. I just want to check to  
21 see, any final calls for public speakers?

22 Thank you.

23 Ms. Rebecca Dahl?

24 MS. DAHL: Here.

25 MR. JABOUIN: Mr. Anthony De Meo is excused.

1 Ms. Mary Fertig is in transit on her way to  
2 the meeting.

3 Ms. Itohan Ighodaro?

4 (No response.)

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

6 DR. LYNCH-WALSH: Here.

7 MR. JABOUIN: Mr. Robert Mayersohn?

8 MR. MAYERSOHN: I'm here.

9 MR. JABOUIN: Mr. Andrew Medvin?

10 MR. MEDVIN: Here.

11 MR. JABOUIN: Ms. Phyllis Shaw?

12 MS. SHAW: Present.

13 MR. JABOUIN: Ms. Jaclyn Strauss?

14 MS. STRAUSS: Present.

15 MR. JABOUIN: I am Joris Jabouin, the Chief  
16 Auditor.

17 MS. ARCESE: Ali Arcese, Audit Director.

18 COURT REPORTER: Tim Bass, Court Reporter.

19 MS. RADCLIFF: Wanda Radcliff, Office of the  
20 Chief Auditor.

21 MS. MARQUARDT: Michelle Marquardt, Office of  
22 the Chief Auditor.

23 MS. HARPALANI: Jennifer Harpalani, Office of  
24 the Chief Auditor.

25 MS. CONWAY: Ann Conway, Office of the Chief

1 Auditor.

2 MR. MAYERSOHN: In the back?

3 MR. NORMIL: I am Pierre Normil from Trimerge  
4 Consulting Group.

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

7 MR. MAYERSOHN: Okay. Do I have a motion to  
8 approve the agenda for the June 2nd, 2022 Audit  
9 Committee Meeting?

10 MS. SHAW: Phyllis Shaw, motion.

11 MR. MAYERSOHN: Motioned by Ms. Shaw.

12 MS. STRAUSS: Second.

13 MR. MAYERSOHN: Second by Ms. Strauss. Any  
14 discussion?

15 (No response.)

16 MR. MAYERSOHN: Seeing none, all those in  
17 favor signify by saying, aye.

18 COMMITTEE MEMBERS: Aye.

19 MR. MAYERSOHN: Anybody opposed?

20 (No response.)

21 MR. MAYERSOHN: The ayes have it.

22 Chief Auditor Administrative Matters.

23 MR. JABOUIN: So with respect to the  
24 district's annual training program for school  
25 board established advisory committees, as of

1 yesterday all of our members have completed it.  
2 One thing to keep in mind is the end of the  
3 fiscal year and in July we'll need the members to  
4 re-complete that again. My understanding is that  
5 after it's taken the first time, the subsequent  
6 trainings are much faster. We will send you an  
7 email over the summer with a reminder and with a  
8 link again.

9 And then with respect to the Acknowledgment  
10 for School Board Advisory Committee Member  
11 Responsibilities forms, we do have all of them.  
12 We are pending Ms. Ighodaro's, who will attend  
13 today, and, hopefully, she'll be able to have it  
14 with her, but we have an extra form for her to  
15 sign.

16 So we anticipate that both of those  
17 requirements we'll be able to meet before --  
18 before year end.

19 And then with respect to the audit committee  
20 timeframes, and we are aware that Mr. Mayersohn  
21 will depart at 11:30. Deputy Superintendent  
22 Judith Marte will attend the meeting. She's on  
23 her way, but she does need to depart at 12:50.  
24 We know that Ms. Strauss needs to step out for a  
25 moment at noon.

1           We currently have the required quorum at this  
2 time but we will go below quorum at any point if  
3 any of the members were to step out. So we'll  
4 just keep that in mind.

5           And that concludes the administrative  
6 matters.

7           Actually, I have one more comment. I  
8 apologize. With respect to the questions on the  
9 Florida Volunteer Protection Act, I did provide  
10 some documents from Deputy General Counsel Robert  
11 Vignola. He's not -- he's not in today. He did  
12 provide me with a detailed breakdown of the Act.  
13 I attached that to the memorandum.

14           During my discussions with him he did  
15 indicate and he mentions this in his memorandum  
16 that the Office of the General Counsel, they  
17 don't typically take questions on the spot as  
18 they need to research them. So if there are any  
19 similar questions with respect to the Act, he's  
20 advised me to take note of them and provide that  
21 to him. The last time I did that as well as  
22 provide him the minutes to the meeting which  
23 formed the basis of his memorandum. So that's --  
24 that was emailed to the audit committee with  
25 respect to those questions.



1           And, Mr. Mayersohn, this concludes the Chief  
2 Auditor's administrative matters.

3           MR. MAYERSOHN: Okay. Thank you.

4           Are there any public speakers?

5           MR. JABOUIN: We will do one last check.  
6 There are no public speakers.

7           MR. MAYERSOHN: Audit Committee Vice Chair  
8 comments?

9           You can make some, but I just want to remind  
10 everybody, again, you know, timeframe reminders.  
11 Our goal is to review the reports, make sure that  
12 we have explicit focus on it, don't go off on  
13 tangents. Just one other thing, you know, just  
14 so we're not speaking over each other, for Mr.  
15 Bass's record keeping, is that if we raise our  
16 hands to be acknowledged, so this way we can all  
17 be heard and be recorded.

18           The only other comment that I have is on  
19 Policy 1.7. I think that is going before the  
20 board this month. So there may be a few changes  
21 in it that may affect this committee. One of  
22 them is being the term of the chair, and I think  
23 the other one is also -- yes, Ms. Dahl.

24           MS. DAHL: It's going on the 14th.

25           MR. MAYERSOHN: On the 14th; okay. So it may

1 affect some of our decision making processes as  
2 well as I think the -- I mean, only -- I don't  
3 know if it's going to change necessarily, but for  
4 elected officials, the ethics and public records,  
5 whatever it is, may be exempted. Somebody has  
6 already taken that, so -- do you have a question  
7 Ms. Shaw?

8 MS. SHAW: Could we have a draft sent to us  
9 prior to the 14th?

10 MR. MAYERSOHN: Sure. I mean, why not? Can  
11 we, once the agenda is put up?

12 MR. JABOUIN: Yes, a draft of Policy 1.7?

13 So I will -- once it's posted to the agenda I  
14 will download it and forward it to the audit  
15 committee members.

16 I also want to take a moment to recognize  
17 Deputy Superintendent Judith Marte who has joined  
18 the meeting.

19 MRS. MARTE: Thank you, Mr. Jabouin, and I  
20 apologize for my tardiness. I'm in interviews  
21 and they're running a few minutes late. So,  
22 thank you.

23 MR. MAYERSOHN: And the committee's aware  
24 that you do need to leave at 12:50 today.

25 MRS. MARTE: I have to finish the interviews

1 today. Thank you.

2 MR. MAYERSOHN: Those are my comments.

3 Moving on, Ms. -- how do you pronounce her name?

4 MR. JABOUIN: Ighodaro.

5 MR. MAYERSOHN: Ms. Ighodaro is not here yet  
6 so we can't welcome her until she gets here. So  
7 we'll just -- we'll just put that in abeyance.

8 DR. LYNCH-WALSH: Whose appointee is she?

9 MR. MAYERSOHN: She is Ms. Leonardi's  
10 appointee.

11 MR. JABOUIN: She replaces Mr. Sabin.

12 MR. MAYERSOHN: Do I have a, moving on,  
13 motion to approve the April 28th Minutes of the  
14 Audit Committee Meeting.

15 MS. STRAUSS: Motion.

16 MR. MAYERSOHN: Who made the motion?

17 MS. STRAUSS: Jaclyn Strauss.

18 MR. MAYERSOHN: Ms. Strauss?

19 MS. SHAW: Phyllis Shaw, second.

20 MR. MAYERSOHN: Phyllis Shaw seconded.

21 Are there any further discussions?

22 (No response.)

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

25 COMMITTEE MEMBERS: Aye.

1 MR. MAYERSOHN: Anybody opposed?

2 (No response.)

3 MR. MAYERSOHN: The ayes have it.

4 Approval of the Audit Committee Nominating  
5 Committee.

6 The Nominating Committee is made up of?

7 MR. JABOUIN: The individuals would be Ms.  
8 Phyllis Shaw, Mr. Anthony De Meo and Ms. Mary  
9 Fertig. This is the same nominating committee as  
10 the prior year.

11 MR. MAYERSOHN: Is there any discussion?

12 (No response.)

13 MR. MAYERSOHN: Seeing none, do I have a  
14 motion to approve the Audit Committee Nominating  
15 Committee?

16 MR. MEDVIN: So moved.

17 MS. STRAUSS: Second.

18 MR. MAYERSOHN: Motion by Mr. Medvin, second  
19 by Ms. Strauss.

20 All those in favor signify by saying aye.

21 Committee members: Aye.

22 MR. MAYERSOHN: Anybody opposed?

23 (No response.)

24 MR. MAYERSOHN: The ayes have it.

25 Wow, we're moving along here.

1 Proposed Audit Committee Meeting Dates/Times  
2 for Fiscal Year 2023.

3 MR. JABOUIN: Thank you. So taking into  
4 account the many comments from the April 28th  
5 audit committee meeting we were able to put an  
6 additional meeting in the first half of the year.  
7 So the new meeting would occur in September. In  
8 order to do this and provide spacing, in order to  
9 stage the meeting, we moved the previous October  
10 6th audit committee meeting to October 13th in  
11 the document in your agenda and we moved up the  
12 previously August 25th meeting to August 4th.  
13 That provided a window to have a September  
14 meeting on September 8th. We did circle with  
15 different members and there were a few options as  
16 far as the August date which would have impacted  
17 the September date, but, ultimately, based on the  
18 feedback that's how the dates dropped in.

19 MR. MAYERSOHN: Anybody have any questions on  
20 it?

21 MS. STRAUSS: Yes. Is that meeting still at  
22 11 a.m.?

23 MR. JABOUIN: Yes, 11 a.m. I'm sorry. All  
24 the meetings would be at 11 a.m.

25 MS. STRAUSS: Okay. Thank you.

1 MR. MAYERSOHN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Okay. So there's no  
3 December meeting, which I'm guessing would be due  
4 to the holidays, and then the January meeting  
5 isn't until the 26th, and then there's no  
6 February meeting. So we have some huge gaps  
7 occurring in the middle. And that would be fine  
8 if the school board did absolutely nothing with  
9 itself in the holidays all the way through to the  
10 end of January, but there are a lot of things  
11 that get squeezed onto agendas right before the  
12 winter break and then they come back with a  
13 vengeance in January. So it seems like a huge  
14 gap between November and January. It would be  
15 fine if it were earlier in January, but then  
16 there's no February meeting because, I guess,  
17 January is so late.

18 MR. MAYERSOHN: Yes, Ms. Shaw.

19 MS. SHAW: My only question is surrounding  
20 the annual report. Will we be able to have the  
21 annual report in time for it to be presented?  
22 Because the goal is to present it at the December  
23 meeting?

24 MR. JABOUIN: Yes, so, Ms. Shaw, some of the  
25 points that you brought up, as well as Dr.

1 Lynch-Walsh, we were able to touch base at the  
2 last meeting. There are some key dates that are  
3 unmovable. So, for example, the November audit  
4 committee meeting date works with the compilation  
5 of CAFR, of the ACFR, excuse me. Then --

6 MRS. MARTE: The AFR is September.

7 MR. JABOUIN: What used to be called the CAFR  
8 is called the ACFR now, A-C-F-R. So we want the  
9 audit committee to approve --

10 MRS. MARTE: I thought you said AFR. The AFR  
11 is September. I apologize for interrupting you,  
12 sir.

13 MR. JABOUIN: So, Ms. Shaw, so that date is a  
14 firm date. Then you have the holiday factor.  
15 Then the reports from the external auditor that  
16 we need to file, we need to have those ready in  
17 January, but we have to give them enough time for  
18 MSL to prepare those.

19 Also, district staff is just coming back from  
20 the holiday and the fact that the package needs  
21 to go out the week before, it's a very compressed  
22 timeframe to be able to get that all done. So  
23 moving it back and forth was discussed, but we  
24 really couldn't move it ahead of time and then  
25 have an impact on the other meetings that would

1 follow afterwards.

2 But overall, though, and I asked the  
3 committee members that were here in previous  
4 years, this whole schedule includes two  
5 additional meetings than the committee  
6 historically has had. So, you know, the adding  
7 of all the meetings, of more meetings, was done  
8 based on the request.

9 Now comes the timing as to when they can be  
10 done. Because, ultimately, we need to have  
11 information for the committee to review, and if  
12 the information is not ready, then there won't be  
13 much business for the committee to discuss.

14 MR. MAYERSOHN: So any other questions?

15 MS. SHAW: My only comment is, not for this  
16 coming up year, but for future years, and I'm not  
17 sure where I'll be then, to have the meeting on a  
18 particular date, whether it's the third Thursday  
19 or whatever the -- I think it makes for better  
20 planning not just for you and the board but also  
21 for us. So -- because for right now we're kind  
22 of moving it around. But I also understand that  
23 there may be times when, if we even have, let's  
24 say, the third Thursday of every month, that it  
25 may move depending on whatever is going on with



1 audits, the district or even outside audits from  
2 the -- from Tallahassee that may affect it. But  
3 just something to consider.

4 MR. JABOUIN: Thank you.

5 MR. MAYERSOHN: Anybody else?

6 (No response.)

7 MR. MAYERSOHN: All right. We don't need to  
8 take any action on this?

9 MR. JABOUIN: Yes, we would like to have a  
10 motion and a second and a vote, please.

11 MR. MAYERSOHN: So do I have motion? Yes?

12 MS. SHAW: Phyllis Shaw, motion to approve.

13 MR. MAYERSOHN: Phyllis Shaw made a motion.

14 MS. STRAUSS: Second.

15 MR. MAYERSOHN: Second by Ms. Strauss.

16 Any other additional comments?

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: The ayes have it.

24 All right. Moving on to Item Number 11.

25 MR. JABOUIN: Thank you. We're ahead of

1 schedule.

2 MR. MAYERSOHN: I know.

3 MR. JABOUIN: All right. So Agenda Item  
4 Number 11 is our Internal Funds Audits of 35  
5 schools. This audit was performed by various  
6 members of the Office of the Chief Auditor team  
7 and it was managed by Internal Funds Audit  
8 Manager, Ann Conway.

9 This audit was done similarly to the scopes  
10 that were discussed in the previous meetings  
11 where the different accounts and funds from  
12 Athletics, to Music, to Clubs, to Departments, to  
13 Trust, to General, were all reviewed in  
14 accordance with policy and required  
15 documentation.

16 So based on the work that was performed there  
17 were no findings in these audits at those  
18 schools.

19 MR. MAYERSOHN: Any discussion on this?

20 (No response.)

21 MR. MAYERSOHN: Do I have a motion to  
22 approve?

23 MS. SHAW: Motion to approve and transmit.

24 DR. LYNCH-WALSH: Second.

25 MR. MAYERSOHN: Motion by Ms. Shaw, second by

1 Dr. Lynch-Walsh.

2 Welcome, Ms. Fertig.

3 All those in favor signify by saying aye.

4 COMMITTEE MEMBERS: Aye.

5 MR. MAYERSOHN: Anybody opposed?

6 (No response.)

7 MR. MAYERSOHN: The ayes have it.

8 Moving on to Item 12, Property and Inventory  
9 of Select Locations.

10 MR. JABOUIN: Thank you. Agenda Item Number  
11 121 is a property and inventory audit that was  
12 done by 18 locations. This audit was performed  
13 by various members of the Office of the Chief  
14 Auditor team. It was managed by Audit Director  
15 Ali Arcese, to my right.

16 If the committee would go to page 4 and 5 of  
17 the report you'll see the different departments  
18 that were reviewed. The team reviewed 961 items  
19 that had a historical cost of 2,713,218 across  
20 the various departments. It included several  
21 cabinet chiefs. We do have a threshold of one  
22 percent for exceptions.

23 If you look across those departments,  
24 obviously, there were no repeat exceptions as  
25 there were no exceptions. We had two items that

1 were unaccounted for and then -- for \$1,400 and  
2 then we had some items that were out of  
3 compliance, but below the threshold.

4 MR. MAYERSOHN: That's it?

5 MR. JABOUIN: That is it. I did want to  
6 mention to the audit committee that inventory  
7 audits and the process is taken seriously at the  
8 district. I sit on a group with Deputy  
9 Superintendent Marte and other cabinet chiefs  
10 where we are looking at the inventory process  
11 from beginning to end.

12 We, throughout our audits, have sometimes  
13 found audit reports on inventory that had a  
14 numerous amount of exceptions and some that  
15 don't. But what's always important in the  
16 inventory or other areas is that we look at the  
17 process. And we know through our other audits  
18 that there are some process improvement  
19 opportunities that are out there. And so we're  
20 going to look and we're in the process of looking  
21 at those, because in some ways, maybe -- I mean,  
22 obviously, there's a good amount of effort that  
23 comes out of that, but we want to make sure that  
24 the process works as opposed to the individual  
25 audits. So that group has been meeting. It's

1 focused now mostly on the payroll process  
2 improvement project. And over summer the  
3 inventory process improvement will continue on  
4 that work. I just wanted to mention that simply  
5 because I would like, obviously, everybody on the  
6 committee to know that it's important to look at  
7 everything holistically and across the processes.  
8 In this case I want to congratulate the people  
9 that did good, but also recognize that we know  
10 historically from these audits that there are  
11 some pockets of areas where we need improvement.  
12 I just wanted to make that clear for the  
13 committee.

14 MR. MAYERSOHN: Are there any comments?

15 MS. STRAUSS: Yeah, I do, through the Chair.

16 Sorry. Go ahead.

17 MS. DAHL: Thank you. I just want to say,  
18 Mr. Jabouin, over the years with audits for  
19 inventory they have improved dramatically. And I  
20 credit Dr. Wanza with the system that she has set  
21 up with the schools for that.

22 It's very frustrating -- it's very  
23 nerve-wracking to have the audit committee come  
24 in for inventory, because it's very hard, you  
25 know, I had a school of 1,600 students and all

1 the computers and everything else that go with  
2 it, to make sure where everything is. So, again,  
3 I want to acknowledge Dr. Wanza with her ability  
4 to get the schools in line with that. Thank you.

5 MR. JABOUIN: And thank you.

6 Just to add, since there were no exceptions I  
7 asked -- Dr. Wanza asked if and I just said she  
8 did not need to attend and that's the only reason  
9 why she's not here. But, yes, it's good to see  
10 that Dr. Wanza and her emphasis on internal  
11 controls have led to some improved results.

12 MR. MAYERSOHN: Ms. Strauss?

13 MS. STRAUSS: Yes, I just had a question.  
14 What is the average cost of -- because I see for  
15 SMART purchases the threshold is a thousand  
16 dollars and for other items it was \$5,000. So  
17 can you just share with me what is the average  
18 cost of a laptop, let's say?

19 MR. JABOUIN: Yeah, we -- we don't have that  
20 information here at the meeting. I want to  
21 mention two things, Ms. Strauss. Originally, the  
22 threshold of a thousand dollars was put into the  
23 state statute. Now, the state has increased that  
24 threshold from 1,000 to 5,000. Now, Ms. Arcese  
25 and I are strategizing. Of course we want to

1 move it to 5,000, but we're analyzing what are  
2 the high value items? What are the things that  
3 can walk away? And those become -- I can't  
4 recall the term, is it a list of valuables, Ms.  
5 Arcese?

6 MS. ARCESE: So the state has a new  
7 definition and they're considered attractive  
8 items. So, prone to theft, something that is  
9 movable. So those are the things that we're  
10 looking towards possibly having a list of those  
11 items so that it's clear for anyone who has to do  
12 inventory, that they know exactly what's  
13 considered as far as trackable and what's not  
14 considered prone to theft or an attractive item.

15 MR. JABOUIN: And just to add to what Ms.  
16 Arcese is saying, we also want to analyze other  
17 property inventory that are below the 5,000  
18 threshold that may have requirements. It could  
19 be a grant that requires us to do certain things  
20 with it. SMART Bond assets, for example, where  
21 we've reported certain things to the public. So  
22 you've got the state threshold, which is really,  
23 unfortunately, based on historical cost. So, Ms.  
24 Strauss, we have had items before that were back  
25 purchased in 1994. I recall there was an audit,

1 maybe about eight months ago, where there were  
2 some radios that were purchased in 1994 but the  
3 price that they were purchased, because that's  
4 how much they used to cost in 1994, and that  
5 historical number sticks. And so those make  
6 their way into the audit report. And so now that  
7 amount has gone up to 5,000, so you won't see  
8 those unless we think that those fall into the  
9 attractive items or they were purchased with  
10 funds that require us to do certain types of  
11 things.

12 So we want to go ahead and add to what the  
13 state is doing but it needs to make sense from a  
14 risk standpoint.

15 MS. STRAUSS: So I appreciate that. So for  
16 the attractive item list, will you all be  
17 presenting that and what will the threshold be  
18 for those items?

19 MR. JABOUIN: So we still would like to have  
20 the one percent threshold on there. Now, it  
21 comes like what's the population of what we're  
22 looking for? It should be what the state  
23 requirement is and what -- what -- what we have  
24 to do.

25 As far as the attractive items I anticipate



1 that they're going to be a lot of technology  
2 items. Things that we think that somebody would  
3 want to take and sell and so forth.

4 So there is going to have to be some judgment  
5 on that front because, you know, some things --  
6 that may differ amongst people, but valuable  
7 items, you know, laptops are going to be on  
8 there.

9 MS. STRAUSS: Right.

10 MR. JABOUIN: You know, devices like iPads  
11 and so forth, I mean, those are below 5,000 and  
12 1,000 but they fall into the attractive items  
13 category.

14 MS. STRAUSS: Okay. Thank you.

15 MR. MAYERSOHN: Ms. Shaw or Dr. Lynch-Walsh?

16 DR. LYNCH-WALSH: Thank you. Okay. So on  
17 page 4 and 5, are any of these items fully  
18 depreciated?

19 MS. ARCESE: When you say -- which items, of  
20 the 900 and --

21 DR. LYNCH-WALSH: Right. How much of these  
22 are fully -- because when we get all the detail  
23 then we can see that. I can't tell from a  
24 summary.

25 Let's say the business support center, you

1 audited 177 items, were they -- and I'm going  
2 somewhere, bear with me, we're going to connect  
3 some dots here.

4 MS. ARCESE: I do not have what the fully  
5 depreciated -- there is depreciation that's done,  
6 but that is not part of this report and I do not  
7 have available to give you right now. That's  
8 something that I could follow up with if you'd  
9 like.

10 DR. LYNCH-WALSH: Well, basically -- well,  
11 we'll take a general approach. So there may or  
12 may not be items on these lists that are eligible  
13 for being surplus?

14 MS. ARCESE: Yes.

15 DR. LYNCH-WALSH: Okay. We just don't know  
16 right now.

17 Okay. So on page 7 it lists State Statute  
18 274.05. So surplus property, we have things that  
19 go -- I visited B-Stock. There are things in  
20 there older than I am.

21 MS. ARCESE: Yes.

22 MR. MAYERSOHN: Wait, before, I have to  
23 leave, so I don't want to interrupt you, but I'm  
24 going to.

25 DR. LYNCH-WALSH: You have to leave right

1 now?

2 MR. MAYERSOHN: Right now. So Mr. Medvin is

3 --

4 DR. LYNCH-WALSH: Taking over.

5 MR. MAYERSOHN: Mr. Medvin is taking over.

6 As they say, I'm done.

7 (Mr. Mayersohn exited proceedings.)

8 DR. LYNCH-WALSH: Okay. So 274.05 speaks to  
9 surplus property but 274.06 has an alternative  
10 procedure where if property is without commercial  
11 value it may be donated, destroyed or abandoned.

12 Does the district actually do that?

13 MS. ARCESE: I would not be able to answer  
14 that question as far as what the district does  
15 with the assets once it makes it to B-Stock. I  
16 think they do have a process in place and there  
17 are different -- so, for example, the district  
18 has a surplus vendor that will pick up, we can  
19 surplus technology equipment, and so they will  
20 take care of that surplus items. But as far as  
21 the process and who does what once it gets to  
22 B-Stock, we would have to have the Procurement &  
23 Warehousing Services Department provide us an  
24 explanation; if that's what's being requested.

25 DR. LYNCH-WALSH: Okay. I'm less concerned

1 about technology than maybe a food service line  
2 that looks like it's from 1957 that's sitting in  
3 B-Stock and when does it ever go somewhere.  
4 Let's say nobody wants to buy these things, what  
5 happens to them? Do they sit in B-Stock and is  
6 B-Stock the only place they would sit? Or if you  
7 have, let's say, a warehouse, because the  
8 district is at a minimum 285,000 square feet  
9 above the requirements for administrative  
10 facilities, so it sort of begs the question, are  
11 we warehousing -- is this like hoarders extreme  
12 where we have stuff that is fully depreciated  
13 throughout the district that is sitting because  
14 there is no clear-cut vehicle for getting rid of  
15 things that are just trash?

16 Because the idea is they can only be  
17 auctioned or donated. But they can be destroyed.  
18 And if we were to go to these warehouses, like  
19 the Twin Lakes Warehouse & Transportation Hub is  
20 265,000 square feet, and then there are others  
21 nearby. And then I have seen portables full of  
22 stuff at schools. And, again, getting back to  
23 B-Stock.

24 So because the district is contemplating  
25 consolidating schools, are we -- and, again, this

1 has nothing necessarily to do with internal  
2 controls or inventory, but it speaks to the next  
3 steps and the door got opened by leaving me these  
4 lovely state statutes. 274.06 is when you can  
5 destroy stuff. So the question I'm raising,  
6 before we scare people about their schools, we  
7 have to get this administrative space under  
8 control. Does the district have tons of square  
9 footage and is paying money every year to store  
10 stuff like they're in a hoarders episode where we  
11 are paying to store junk? That is the question  
12 I'm trying to get answered.

13 MR. JABOUIN: All right. So two points to  
14 mention with what Dr. Lynch-Walsh stated. We  
15 have, what's in process right now, an audit that  
16 is looking at the warehouse. So some of the  
17 points that are of interest to you as to whether  
18 or not the assets were disposed appropriately is  
19 part of that work.

20 There are some business questions that will  
21 occur when we present that audit which is not  
22 what the audit function would do. We'll make  
23 sure that the appropriate persons can answer  
24 business decisions that are made on that end.  
25 But we will look to make sure that a proper audit

1 is done on the proper sale and disposal of  
2 district assets.

3 DR. LYNCH-WALSH: Yeah, but we have Ms. Marte  
4 here, and she is, if I'm not mistaken, the Deputy  
5 Superintendent of Operations. So I also have a  
6 question about Policy 3202.

7 MR. JABOUIN: You're going beyond the scope  
8 of the audit.

9 DR. LYNCH-WALSH: But she's literally sitting  
10 here and part of why you do audits is to  
11 undercover issues and we have uncovered a  
12 potential issue.

13 There is a policy called Disposal of Surplus  
14 And/Or Obsolete Property, which doesn't actually  
15 have the word destroy in here, so really I'm  
16 trying to figure out, if things go to B-Stock or  
17 land or stay in other places because there's a  
18 misunderstanding as to what you're allowed to do  
19 with them. The state statute is clear, but this  
20 policy doesn't seem to allow or have a process by  
21 which you simply dispose, as in throw in the  
22 garbage. If nobody wants it, it has no  
23 commercial value, you can't donate it, sell it,  
24 give it away, trick somebody into taking it, what  
25 do you do?

1 MR. JABOUIN: I've answered the audit  
2 questions. If Ms. Marte chooses to answer an  
3 item that's not in scope, then that's her choice.

4 MRS. MARTE: Through the Chair?

5 So I've heard your concerns, Dr. Lynch-Walsh.  
6 There is a process in place and items are  
7 surplus. As to the examples you gave around, I  
8 don't know if there's a stove in there from 1957  
9 and I don't know that you know that either,  
10 because --

11 DR. LYNCH-WALSH: I said it looks like. But  
12 I have been to B-Stock.

13 MRS. MARTE: I don't know that. So we do  
14 have a surplus process, but, as in my other  
15 experiences in other school districts, there are  
16 oftentimes items that do not necessarily have a  
17 value and sometimes we're faced with the  
18 situation where hauling it away has a cost.

19 We own this space. The space is finite. And  
20 I absolutely agree that we shouldn't be storing  
21 stuff that has no value. But oftentimes it's  
22 also difficult to get somebody to take it away.

23 The other thing we need to look at is federal  
24 statutes around disposing of assets that were  
25 bought with federal dollars differ, and, quite

1 frankly, trump state statutes as it relates to  
2 anything bought with federal dollars, which would  
3 be the case with food service equipment.

4 So I heard your concerns. I am working with  
5 Ms. Coker, as you know. Today marks my eighth  
6 week back with the district and my first eight  
7 weeks as the Deputy Superintendent of Operations.  
8 But I absolutely hear your concerns and will look  
9 into them further.

10 MR. JABOUIN: I just want to add, from an  
11 audit standpoint, we will look to see adherence  
12 to the policies and procedures regarding surplus  
13 assets. And then we also will take a look to see  
14 if they're effectively designed, as well, not  
15 just the way that they are written, to see if  
16 there are issues with the existing policy. So  
17 that's part of what will be the standard scope.  
18 But there will be things that are organizational  
19 decisions that others will have to respond to and  
20 we'll invite them to the meeting when that report  
21 is presented.

22 DR. LYNCH-WALSH: I get all that. My concern  
23 is, of course, that we are spending -- this audit  
24 committee is also supposed to look at whether the  
25 audit function is effective. And continuing to



1 have to audit things that have no value and  
2 haven't had value for some time is not an  
3 effective use of their time, of this -- of your  
4 office's time. And if we go and look at your  
5 policy, that is the role of this group among  
6 others. So I get that you -- I'm not debating  
7 with you. Thank you.

8 MR. JABOUIN: No problem.

9 DR. LYNCH-WALSH: Thank you.

10 MR. JABOUIN: You're welcome.

11 DR. LYNCH-WALSH: So I know you've only been  
12 back, but, surely, I can't be the first person to  
13 ask if we are, you know, essentially, extreme  
14 hoarders where there isn't an analysis, a cost  
15 benefit analysis that is done on a regular basis  
16 to determine what it would cost to get rid of  
17 things.

18 The district tends to not be the most  
19 proactive, but, again, there is 285,000 square  
20 feet over in administrative space and I know that  
21 I have seen things at locations that just sit  
22 there and sometimes the problem over COVID was  
23 that they couldn't get it into B-Stock, that's  
24 why some stuff was sitting there, but from a  
25 global strategic planning standpoint, it seems

1 like this is something that ought to be getting  
2 done where there is an analysis to determine the  
3 marketability of the things that have been  
4 surplus.

5 My issue isn't with the surplus process, it's  
6 with what happens once something is surplus and  
7 whether 274.06, the alternative procedure that  
8 allows you to donate, destroy or abandon property  
9 is being adhered to. Because there does seem to  
10 be a gap in the board's policy, which has not  
11 been updated since I was 18 years old in 1987,  
12 Policy 3202 does not mention destroying or  
13 abandoning property. It does mention 274.06.

14 So I just want to make sure we're not missing  
15 opportunities to downsize administrative space by  
16 getting rid of things that have no value. And I  
17 get that sometimes it may cost to get rid of  
18 them, but you only know that if you analyze it.

19 MS. SHAW: I was waiting. I've been waiting.

20 So every time inventory comes up, in my small  
21 accounting brain 101 I scream because inventory  
22 is not this. But I understand what we're doing.  
23 So you talk about doing a policy, updating the  
24 policy. Are you taking into consideration fiscal  
25 sustainability, which will include what Ms. Marte

1 is talking about, the federal aspect of it in  
2 terms of how you replace costs? So which -- same  
3 as your asset management program, because that's  
4 basically really what this is at the end of the  
5 day. Because if you're looking at items in terms  
6 of how many years, and the life, and so on and so  
7 forth, then there should be something that's  
8 showing replacement cost, the number of years, et  
9 cetera, et cetera. Is that going to be  
10 incorporated as part of the updating the policy?

11 MR. JABOUIN: We can look at that in  
12 strategizing it. Much of it, Ms. Shaw, was meant  
13 towards the proper disposal and security of  
14 assets that have moved over. But also there --  
15 to our knowledge as we've started this work,  
16 there have been some concerns expressed to us as  
17 far as the pickups and the deliveries and assets  
18 that are -- I know that I ran into a principal  
19 who mentioned that they were having issues with  
20 getting the pickups of some stale items that are  
21 there. So it's worth us looking into a lot of  
22 aspects of it though.

23 MS. SHAW: Right. And I'm not necessarily  
24 talking about the actual physical disposal of it  
25 because that's a district thing, that's outside

1 the realm of here, I'm just talking about in  
2 terms of incorporating a policy that's going to  
3 look at each asset, that replacement cost, et  
4 cetera, et cetera, that's incorporated as part of  
5 your current policy, which is outside of  
6 inventory. Inventory in itself to me is we're  
7 replacing a part and we need six of those parts  
8 we keep on hand and replace it. Asset  
9 management, on other hand, is a totally different  
10 thing.

11 MR. JABOUIN: So as Dr. Lynch-Walsh indicated  
12 some of these policies are old. The district  
13 under the Office of the Chief of Staff is  
14 updating all their policies. I'm going to take  
15 note of that to talk to the person responsible  
16 for Policy 3320 to have them take into account  
17 replacement cost. I just don't think that a  
18 standard audit would include that type of a  
19 business analysis. But I think it's obviously  
20 worthy that the district does that.

21 MS. SHAW: Thank you.

22 MR. MEDVIN: Ms. Fertig?

23 MS. FERTIG: Yeah, I think this is a worthy  
24 topic but I think we're off the topic of the  
25 audit in front of us. And what would probably be

1 better if we were going to have this conversation  
2 is to be prepared for it with a presentation.

3 Ms. Marte, I can't even believe you've been  
4 here eight weeks and you have not solved all  
5 these problems.

6 MRS. MARTE: I'm working on it.

7 MS. FERTIG: So I -- I -- I would just say I  
8 think it's a good topic -- oh, thank you so much.  
9 I think it's a great topic to talk about and  
10 something that really needs to be talked about,  
11 but if we could do it in the context of an  
12 organized presentation on that topic as opposed  
13 to this audit which is not going to get us where  
14 we need to go.

15 MR. MEDVIN: Ms. Strauss?

16 MS. STRAUSS: Yes, can I make a motion to  
17 please have a formal presentation on this topic  
18 presented to us, specifically, for 33-20? I  
19 understand that, as the chief auditor expressed,  
20 this is more of a business decision rather than  
21 an audit decision, but evaluate the business  
22 decision in reference to potentially including it  
23 into future audits and/or updating the policy in  
24 regards to this. I just think what it comes down  
25 to is a cost benefit analysis and whether you

1 need to do it or potentially approach it with  
2 your federal purchased assets, your state  
3 purchased assets, and then county purchased  
4 assets. Potentially that may be an approach.

5 So I just want to make a formal motion that  
6 we request that to move forward on this.

7 MS. FERTIG: Second.

8 MR. MEDVIN: Okay.

9 MR. JABOUIN: I want to make sure I have the  
10 wording correctly. It's a formal -- actually,  
11 before that I do want to mention that before  
12 Policy 3320 gets presented to the board there is  
13 a workshop that would be done for the policy  
14 update. But the wording that I wrote down is, a  
15 formal presentation on Policy 3320 which includes  
16 the evaluation of business decisions, cost  
17 benefit analysis and replacement cost. That's  
18 the wording I wrote down.

19 MS. STRAUSS: Yes, and consider it at the  
20 federal, state and county level if it has to be a  
21 three-tiered approach.

22 MS. SHAW: No, I'm sorry.

23 DR. LYNCH-WALSH: Well, can we first get the  
24 policy number straight?

25 MR. JABOUIN: What's a the policy number, Dr.

1 Lynch-Walsh?

2 DR. LYNCH-WALSH: Well, are we talking about  
3 the policy I referenced; 3202.

4 MS. STRAUSS: Yes, I'm sorry.

5 DR. LYNCH-WALSH: Okay. Because 3320 I think  
6 might be M/WBE, which is a whole other thing.

7 MS. STRAUSS: Okay. Sorry about that.

8 MR. JABOUIN: The number again, Dr.

9 Lynch-Walsh?

10 DR. LYNCH-WALSH: 3202, the disposal of  
11 surplus and/or obsolete property.

12 MR. JABOUIN: Thank you.

13 DR. LYNCH-WALSH: And since you raised the  
14 asset management system, that's supposed to be  
15 Maximo, so if the presentation could include  
16 where the district is in implementing Maximo,  
17 because Maximo, I've lost track of how many years  
18 it's been, but they've -- that was supposed to be  
19 a three-year initiative, the implementation of  
20 that and that's supposed to be the asset  
21 management system.

22 MR. MEDVIN: Ms. Shaw?

23 MS. SHAW: So I think prior -- before we can  
24 have this presentation I think there's some  
25 background work that needs to be done inhouse

1 before, and that may -- I'm an accountant and I  
2 work for a local government and before all of  
3 that can be done it's going to take months before  
4 a presentation can be done.

5 I would rather that whatever is going to the  
6 board provide that information to us and at that  
7 point down the road, whether it's three, six  
8 months, then we can decide how we want a  
9 presentation.

10 I think at this point if we ask for a  
11 presentation we may get something that may not be  
12 comprehensive enough or analysis may not be done.  
13 This is just my take on it.

14 DR. LYNCH-WALSH: What's going to the board  
15 then? There's going to be a workshop on --

16 MS. STRAUSS: This procedure.

17 DR. LYNCH-WALSH: On Policy 3202?

18 MS. SHAW: No.

19 DR. LYNCH-WALSH: Okay. So what is it that  
20 you're suggesting we wait on, Phyllis?

21 MR. JABOUIN: Just to mention that there is a  
22 policy update project, and as part of the policy  
23 update there will be a school board workshop  
24 before every policy goes up.

25 DR. LYNCH-WALSH: Ah, but hold on. This is a



1 policy. But what's happening with that policy  
2 review and those workshops is things are going to  
3 the board, and this came up yesterday, so like  
4 TAC, the Technology Advisory Committee, did not  
5 have input before it went to the board, and they  
6 found out -- people are finding out, advisory  
7 committees are finding out that a policy related  
8 to them is getting in front of the board without  
9 them having provided any input.

10 So I -- I hear you, and I don't disagree, but  
11 if we don't have sort of a where are we in the  
12 process before it goes to the board, we're gonna  
13 have the board doing their first workshop on a  
14 policy that we've had no input on.

15 MS. SHAW: I just don't want to ask the  
16 district to do undue, unnecessary work at this  
17 point or -- I want them to do comprehensive work  
18 and give us the data versus trying to get  
19 something done just to appease us. I would  
20 rather --

21 DR. LYNCH-WALSH: But they have until,  
22 there's August, September, it's not going to  
23 be -- because we're done; aren't we? This is our  
24 last --

25 MS. STRAUSS: I mean, at the end of the day,

1 the longer we wait, the more money we waste.

2 Period. Done. So --

3 MR. MEDVIN: Ms. Fertig?

4 MS. FERTIG: I think all of this can work  
5 together, because the policy's being reviewed.  
6 I'd kind of like to see -- I don't -- I wasn't  
7 necessarily thinking in terms of next month for a  
8 workshop, but in conjunction with the process of  
9 reviewing this policy. And also getting us a  
10 comprehensive view of the different levels, on  
11 federal and state, as Ms. Strauss said, I think  
12 that works together. If we could have that  
13 presentation before the board workshop, and while  
14 the policy -- so we have some input as to the  
15 revision of the policy, that's great if that  
16 works out. But I don't know that -- I don't know  
17 that we have to do this next month. I think we  
18 can do it on a timeframe that Ms. Marte is -- so  
19 and it works with the audit that you're doing.  
20 So --

21 DR. LYNCH-WALSH: And I just want to add to  
22 that. I believe one of the policies being looked  
23 at would give the board chair the discretion to  
24 skip another policy development step where they  
25 can just decide that the policy is good to go.

1 So it's -- it's skipping one of the steps that it  
2 used to take to go through a review process.

3 So I don't know what the timeline is or if  
4 this -- when is this workshop supposed to take  
5 place? And does this policy have to be on that  
6 workshop or can it be on a later workshop?

7 MS. FERTIG: Well, I think what he was saying  
8 is it's not scheduled. They're going to revise  
9 the policy. So as part of revising that policy  
10 they're probably going to come up with a  
11 presentation anyways, which, in the course of it  
12 can be shared with us and we can have our input  
13 before it goes to the board and kind of  
14 everything works together.

15 MS. STRAUSS: So it's not included, Nathalie,  
16 to my understanding, so we just made a motion to  
17 have it included in a future workshop; correct?

18 DR. LYNCH-WALSH: Okay. But just to be clear  
19 on the timeline --

20 MR. MEDVIN: One at a time, please.

21 Thank you.

22 Ms. Marte?

23 MRS. MARTE: Thank you. Through the Chair,  
24 this particular policy is not on any board  
25 workshop schedule. The cadence that the policies

1       come to the board, the policy staff, the staff  
2       who are involved with that policy, have some say.  
3       And under Operations I've got literally hundreds  
4       and hundreds of policies. So I'm working with  
5       Mr. Moquin's team to say, Finance is going to  
6       bring here, and Procurement is going to bring  
7       here, and HR is going to bring here, and trying  
8       to get across my reporting lines a little bit of  
9       work instead of killing one part of my org unit  
10      buried in policies all summer.

11           I absolutely am happy to bring forth a  
12      presentation on the topic that I was asked to  
13      bring it on, how we surplus, how it should  
14      happen, the work that we are pairing with Ms.  
15      Arcese to do around the controls around  
16      inventory. And I am absolutely not saying that  
17      we need to do a better job on stuff hanging  
18      around warehouses. Acknowledged. I absolutely  
19      agree that -- and if you saw my house there's no  
20      hoarding going on in my house even though my  
21      husband would love there to be because I think --  
22      well, anyways, it doesn't matter what I think  
23      about clutter.

24           So, to that end, summer is a very heavy lift  
25      for me as it relates to getting a budget adopted

1 by the district. I actually wrote next to  
2 September 8th, be prepared to do that  
3 presentation. So if it is the will of this body  
4 that that presentation happen and if the vote is  
5 favorable I am absolutely ready to do that. I  
6 would respectfully ask that the expectation be  
7 set that it be September 8th.

8 As it relates to asset management, I think  
9 there is some linkage that needs to happen here.  
10 Because in an ad hoc type of way the board is  
11 taking actions to manage assets. They have a  
12 white fleet replacement schedule. They have a  
13 technology replacement schedule. They have  
14 developed a commitment to a bus replacement  
15 schedule. And I, as I sit here now, haven't put  
16 the pieces together to bring that into a unified  
17 presentation, but I heard that when you spoke.  
18 So I absolutely think that asset management --  
19 that there is an opportunity to get input from  
20 you all about how that all should come together.  
21 And I agree it should come here first before I do  
22 the workshop because I do value your input,  
23 you're seasoned professionals in this space, and  
24 I would be interested in hearing your feedback.

25 MS. STRAUSS: Thank you.

1 MR. JABOUIN: If I may add to it, Mr. Medvin  
2 and the committee, as I mentioned, Ms. Arcese has  
3 an ongoing warehouse audit. I actually think  
4 it's worthy of letting that happen, because I  
5 think it's worthy of doing something like that  
6 after the report is presented. Obviously, you  
7 can choose to get it ahead of time but then  
8 you'll have the audits and they'll be, there may  
9 be findings.

10 MS. STRAUSS: Right, but my only concern with  
11 that, with all due respect, is it does not sound  
12 like there is a policy or directive on how to get  
13 rid of stuff. So she's doing this audit and  
14 she's going to find a bunch of stuff that's like,  
15 you know, potentially from 1950 and she's going  
16 to count it, account for it, and nothing's going  
17 to be done with it. So nothing's really getting  
18 solved; right? So those audit findings, it would  
19 be nice to be able to say, as a result of your  
20 audit, this is what was found and this is the  
21 policy to move forward to improve; right? We're  
22 only looking for solutions. We're only looking  
23 to get better.

24 So that's what I think that there is a great  
25 opportunity to -- to marry the two, since you're

1 in the middle of this audit, rather than just  
2 say, okay, we did the audit and we found all this  
3 stuff.

4 So what's the solution to that? The solution  
5 is, I think we all agree that there needs to be a  
6 policy and directive on how to move it out. And  
7 if we had that information then we can go ahead  
8 and be most efficient and get that done. That's  
9 all I'm saying.

10 MR. MEDVIN: Well, if Ms. Marte is going to  
11 prepare this presentation for us on September  
12 8th, I think it makes us much more able to come  
13 up with an intelligent decision.

14 MS. FERTIG: I agree. So can we just  
15 transmit --

16 MR. MEDVIN: So to keep us on schedule I  
17 would like a motion to transmit this --

18 MS. SHAW: No, no, no, we already have a  
19 motion on the table.

20 DR. LYNCH-WALSH: We're discussing.

21 MS. SHAW: She had a motion except we're in  
22 discussion, so either --

23 MR. MEDVIN: I'm not sure -- at this point,  
24 if Ms. Marte gives us a report the motion has no  
25 purpose.

1 MS. SHAW: No, the motion is still good. We  
2 have to vote it up or down.

3 MR. MEDVIN: Or withdraw it.

4 DR. LYNCH-WALSH: I have a question.

5 MR. MEDVIN: Yes.

6 DR. LYNCH-WALSH: Just to get clarity, when  
7 will your audit be complete?

8 MR. JABOUIN: We won't be telling you the  
9 timing because we have to do our review process.  
10 But it is in process right now.

11 It's difficult to ever estimate the timing of  
12 an audit anyway. It depends on the findings and  
13 the management responses.

14 DR. LYNCH-WALSH: Okay. But if we're trying  
15 to coordinate and we're not trying to work in  
16 silos, if we're trying to have a presentation --

17 MR. JABOUIN: But Ms. Arcese has indicated  
18 that September 8th would probably be sufficient.

19 DR. LYNCH-WALSH: I am speaking. I believe I  
20 have the floor. Why do you keep insisting on  
21 doing this?

22 MR. JABOUIN: You do have the floor. I'm  
23 sorry to interrupt you.

24 But an audit has to go through the process.

25 DR. LYNCH-WALSH: I was still talking.



1 Mr. Medvin, help me out.

2 MR. MEDVIN: Ms. Arcese, do you anticipate  
3 the audit will be ready by September 8th?

4 MS. ARCESE: I can't give a date right now  
5 because there's a lot of process that has to go  
6 through as far as getting responses and ensuring  
7 that they're addressing the findings and there  
8 are findings and making sure that at the end of  
9 day we have a very comprehensive corrective  
10 action going forward so that we do have a fix  
11 instead of it being just a quick let me get a  
12 response in. I mean, that's really what my goal  
13 is, to ensure that it gets fixed.

14 So to say that it could be done by September,  
15 right now, I can't say that right now.

16 MR. MEDVIN: Ms. Marte?

17 MRS. MARTE: Ms. Arcese and I are in  
18 agreement that it's important that she look at my  
19 presentation before it come here to make sure  
20 there's proper alignment. And she also mentioned  
21 that it is quite likely part of the response to  
22 her ultimate audit. So I think we can be  
23 effective, get the valuable input we need from  
24 you before the audit's done, because I think that  
25 has some value, too, as to what our responses are

1 and what our path forward is, because you all may  
2 have insight that, in spite of the fact that I've  
3 done this a long time, none of us know  
4 everything, and I think I want to hear from you  
5 at the point before the audit's done.  
6 Respectfully, I think it adds value.

7 MS. FERTIG: And so I just want to call the  
8 question because I feel that her presentation is  
9 going to help us not just with that one audit but  
10 with all the property inventory audits, and,  
11 therefore, I have complete confidence in you all  
12 to schedule this. Can we just vote on this  
13 motion and --

14 MR. MEDVIN: Well, the motion on the floor  
15 is?

16 MS. FERTIG: Is to do a presentation.

17 MR. MEDVIN: Do you have the motion?

18 MR. JABOUIN: I do. I can read it. It's a  
19 formal presentation of Policy 3202 which includes  
20 an evaluation of business decisions, cost,  
21 benefit analysis and replacement costs  
22 considering federal, state and county  
23 requirements and it includes Maximo.

24 MS. STRAUSS: And which it also includes  
25 collaboration between these two departments.

1 MR. JABOUIN: Ms. Marte has a comment for me  
2 on the motion.

3 MR. MEDVIN: Ms. Marte?

4 MRS. MARTE: So, if I may, the  
5 differentiation between assets is federal and  
6 state. Because the bundle of money with the  
7 state and the county is actually one pot.

8 MS. STRAUSS: Okay. Fair.

9 MRS. MARTE: So if I might offer, it's  
10 federal and state, please.

11 MS. STRAUSS: Fair. Thank you.

12 MR. JABOUIN: Adjust it accordingly to say  
13 federal and state.

14 MS. STRAUSS: And can you, please, adjust it  
15 to add that there will be collaboration between  
16 the two departments? Therefore, we can prevent  
17 anybody working in silos.

18 MS. SHAW: I'm accepting the friendly  
19 amendment. Who seconded it?

20 DR. LYNCH-WALSH: I seconded. I'll second.

21 MS. SHAW: I'm sorry, Mr. Medvin, I don't  
22 mean to run the meeting for you.

23 MR. MEDVIN: Any other comments?

24 (No response.)

25 MR. MEDVIN: All in favor signify by saying

1 aye.

2 COMMITTEE MEMBERS: Aye.

3 MR. MEDVIN: Opposed?

4 (No response.)

5 MR. MEDVIN: Motion carries.

6 MS. FERTIG: Motion to transmit.

7 MS. SHAW: Second, Phyllis.

8 MR. MAYERSOHN: Any final comments?

9 (No response.)

10 MR. MEDVIN: All in favor please say aye.

11 COMMITTEE MEMBERS: Aye.

12 MR. MEDVIN: Opposed?

13 (No response.)

14 MR. MEDVIN: Okay. Motion is to be  
15 transmitted.

16 MR. JABOUIN: Thank you very much.

17 We're just checking to see if the guests are  
18 here for the next agenda item.

19 MS. DAHL: Did we just lose quorum?

20 DR. LYNCH-WALSH: I think we are.

21 MR. MEDVIN: No, it's five.

22 MR. JABOUIN: Five is what's needed for  
23 quorum. And Ms. Strauss indicated before that  
24 she needed to step out.

25 With respect to Agenda Item 13, this is the

1 report on the Secure The Next Generation  
2 Referendum. This audit was performed in  
3 accordance to the Office of the Chief Auditor  
4 audited plan. I engaged the outside firm of S.  
5 Davis & Associates to perform this audit on the  
6 referendum and it covered the first two years of  
7 the referendum which were fiscal years 2019 and  
8 2020 and 2020 and 2021. So we're currently in  
9 the third year of the current referendum, which  
10 is fiscal year 21-22.

11 Now, the primary purpose of this audit was to  
12 determine if the district utilized and ran the  
13 referendum in accordance with the language that  
14 was approved by the voters. S. Davis did include  
15 a copy of the ballot as Exhibit 1. And you can  
16 see in their response that based on their  
17 procedures, the results of their tests indicate  
18 that the district expended SNG funds for 2019 and  
19 2020 -- 2019-2020 and 2020 through '21 in  
20 accordance with the purpose of the enhanced  
21 funding and programs approved by the voters on  
22 August 28th of 2018. The district was in  
23 compliance with the different buckets for  
24 teachers and school staff compensation, safety  
25 and essential programs.

1           So this audit report was distributed to the  
2 school board members on Monday, April 18th, prior  
3 to their discussion of the referendum on Tuesday,  
4 April 19th. It was included and discussed at the  
5 April 28th audit committee meeting.

6           S. Davis took note on the audit committee  
7 member's comments and they have updated the  
8 report that is as Agenda Item Number 13.

9           We do have here to go over the report and to  
10 respond to any of the committee's questions from  
11 the firm of S. Davis is the managing partner,  
12 Shaun Davis and the audit manager, Annette Lewis.

13           Mr. Davis?

14           MR. DAVIS: Good afternoon.

15           DR. LYNCH-WALSH: Mr. Medvin?

16           MR. MEDVIN: Yes.

17           DR. LYNCH-WALSH: Is there any reason, given  
18 the scarcity of bodies, instead of us having to  
19 turn, that they could join us at the table?  
20 There's plenty of room.

21           MR. JABOUIN: Thank you. That's a very good  
22 idea.

23           DR. LYNCH-WALSH: And then, secondly, if I  
24 could, when I have the floor, if you could  
25 control the Chief Auditor from taking it from me,

1 I'd appreciate it.

2 MR. MEDVIN: So noted.

3 DR. LYNCH-WALSH: Thank you.

4 MR. JABOUIN: And I apologize, Dr.  
5 Lynch-Walsh.

6 MR. MEDVIN: Now we can see you.

7 MR. DAVIS: Good afternoon members of the  
8 committee, Audit Committee of the School Board of  
9 Broward County and staff of the district.

10 I am Shaun Davis, managing partner of S.  
11 Davis & Associates, CPAs and consultants located  
12 here in Broward County.

13 We were engaged -- this is our second time  
14 coming before you for this particular item, which  
15 is the independent auditor's report on the  
16 performance audit for the Broward County Public  
17 School Secure the Next Generation Referendum for  
18 the period beginning July 1st 2019 through June  
19 30th, 2021.

20 We can go through the report again if you'd  
21 like. We can highlight what we did. We were  
22 here and you asked us to expand some of the  
23 columns that we had. There was a question about  
24 work papers and we can discuss that as well. But  
25 we can go in as much depth or just answer

1 questions depending on the chair and the audit  
2 committee members.

3 MR. MEDVIN: Well, Mr. Davis, can you point  
4 out the actual changes that you made?

5 MR. DAVIS: Absolutely. I'm going to have  
6 Annette and also join. Annette, I should also  
7 introduce. Annette is my senior manager from S.  
8 Davis & Associates and has worked on this  
9 engagement and other engagements through the  
10 district for probably the last 15, 20 years.

11 MS. DAHL: You're aging her.

12 MR. DAVIS: And she's got the battle scars,  
13 as well.

14 MS. DAHL: I'm glad to see it's not like this  
15 (indicating).

16 MS. LEWIS: The cast is off now.

17 MR. DAVIS: Okay. As we go through, if you  
18 look at the executive summary, on page 2 of the  
19 executive summary we have expanded that table  
20 that is there. You will also see, back in the  
21 actual page 10 of the document you'll see that  
22 that was expanded as well. And I'm going to ask  
23 Annette to just go through the detail of it.

24 But this was a performance audit that we  
25 performed for the two years. We have an



1 executive summary. We have the actual audit  
2 report attached. Our scope of services, which I  
3 would refer you to on page 3, are the items that  
4 any auditor would do. It's a scope, what we do,  
5 it's limited to that, to those items that are  
6 there. I won't bore you with going through the  
7 scope, itself, but if there are any additional  
8 requests, as we had at the last audit committee,  
9 we're happy to perform those, and we did do that  
10 as well.

11 So, Annette?

12 MS. LEWIS: Good afternoon. Annette Lewis,  
13 S. Davis & Associates. On the -- within the  
14 executive summary, which is page 2 and then page  
15 10 which relates to tab 6, the table that's here,  
16 we went ahead and expanded it to include in item  
17 number 2 with the carryover to give you a  
18 breakdown. Because when you do the budgeted to  
19 actual, it doesn't quite -- there's some  
20 variance. So we just clarified what it was and  
21 that's in the table on the bottom of that 2 and  
22 10. And then we also added exhibit 2, which is  
23 on pages 16 and 17, which was requested, a  
24 breakdown of the expenditures by category and  
25 bargaining unit. And on page 16 and 17 we also

1 added or expanded our exhibit 3 to add the  
2 bargaining units to the schedule.

3 So that's essentially what we did based on  
4 the requests from the last meeting for a  
5 breakdown of information within the charts or the  
6 presentation in the report itself.

7 So if you want us to go specifically through  
8 those updates, we can.

9 MR. MEDVIN: Does anyone have any specific  
10 questions on this?

11 DR. LYNCH-WALSH: Yes.

12 MR. MEDVIN: Dr. Lynch-Walsh.

13 DR. LYNCH-WALSH: Okay. So let me just  
14 double-check. I think we, on Task 1, verifying  
15 the reports were on the website as stipulated in  
16 the resolution, did -- did Task 1 -- I think we  
17 may have had this discussion, but just to  
18 reiterate, because we have tasks that were  
19 done -- let me get to Task 1.

20 MR. JABOUIN: Page 4.

21 DR. LYNCH-WALSH: Gain an understanding of  
22 referendum and the associated goals.

23 The board then passed a resolution, and this  
24 sort of ties into Task Number 2. The Task 1,  
25 verify reports were on the website as stipulated

1 in the resolution, did you review the board's  
2 resolution? You mentioned them passing it.

3 MS. LEWIS: We did review the resolution.  
4 However we were just to gain an understanding of  
5 the associated goal that's related to the SNG  
6 referendum.

7 DR. LYNCH-WALSH: Okay. So the resolution  
8 stipulated that there would be reports on-line.  
9 So Task 1 did not include verifying that, per the  
10 resolution, they were doing what they said they  
11 were doing?

12 MS. LEWIS: Correct. It was just to gain an  
13 understanding, not to test anything else in terms  
14 of presentations on the website regarding any  
15 other reports.

16 DR. LYNCH-WALSH: Okay. So then for Task 2  
17 on the actual ballot language, which we have  
18 here -- and the issue isn't that anyone's going  
19 to begrudge bus drivers or food service workers,  
20 but when you read the ballot language it says,  
21 strictly speaking, to enhance funding for school  
22 resource officers, including individual charter  
23 schools with more than 900, hire district school  
24 security stuff, increase compensation to recruit  
25 and retrain highly qualified teachers, and fund

1 other essential instruction-related expenses  
2 preserving important programs in the district  
3 schools for a period of four years. And that was  
4 the plan.

5 Then the board passed the resolution that  
6 essentially then clarified what they meant by  
7 that, which was mental health workers and then  
8 that's where they got specific about all of these  
9 other positions beyond teaching or safety and  
10 security.

11 So the categories that you have here are  
12 teaching and school staff compensation, but you  
13 have on -- under Task 2, teachers and school  
14 staff compensation, safety, and then essential  
15 programs.

16 So is it your understanding that the school  
17 staff was part of essential programs? And, if  
18 so, because it's lumped on to teachers, which is  
19 consistent with the resolution, but not  
20 necessarily with the ballot language; if you get  
21 my drift.

22 MS. FERTIG: Can I just comment on that? How  
23 do you not -- I'm just asking. You don't feel  
24 that mental health, food service and delivering  
25 kids to school have -- I mean --

1 DR. LYNCH-WALSH: I'm going -- this is  
2 strictly the task and the language.

3 MS. FERTIG: I know. I'm looking at other  
4 essential instruction-related expenses. Because  
5 for many children they're not going to get to  
6 school --

7 DR. LYNCH-WALSH: I'm not debating any of  
8 that.

9 MS. FERTIG: Okay. I'm wondering what your  
10 point is because I'm missing it.

11 DR. LYNCH-WALSH: The audit was, review  
12 official ballot language. This is where words  
13 matter. So I'm debating whether there should  
14 have been a finding that maybe they didn't  
15 strictly adhere to it, but we can move on.

16 Okay. So those -- then moving on to -- I had  
17 a question that I sent in, please clarify or  
18 explain the purpose of Task Number 5 and how does  
19 it differ from Task Number 6? Were these  
20 transactions from the report -- I sent in these  
21 questions ahead of this meeting. I sent them in  
22 on May 12th. I didn't get an answer.

23 So please clarify or explain the purpose of  
24 Task Number 5, how does it differ from Task  
25 Number 6? And were these transactions from the

1 reports referred to in the resolution?

2 MS. LEWIS: Task 5 was just the act of  
3 reviewing the expenditures -- selecting --  
4 gathering the information for the transactions  
5 for expenditures, reviewing it with staff to make  
6 sure that we understood what was in the  
7 transaction itself, then drawing examples from  
8 those transactions.

9 MR. DAVIS: And preparing the actual testing.  
10 So Task 5 is actually selecting a random sample  
11 and Task Number 6 is planning to test those  
12 particular items within the sample. And we  
13 actually did the actual testing under 6.

14 DR. LYNCH-WALSH: Okay. So Task 5 was  
15 getting the samples, then testing was 6. Okay.  
16 That's one reason I was wondering.

17 And then you tested them against the MOUs  
18 that were agreed upon to make sure that the  
19 individuals -- what was the actual test in Task  
20 6?

21 MS. LEWIS: The test, and it's laid out in  
22 the verbiage supporting it, reviewing it, its  
23 relation, what it was expended for, the type of  
24 expense, i.e. if it was properly categorized in  
25 the funds, who it affected, just basically what

1 the transaction encompassed, and testing each of  
2 the components to see if it meets the referendum  
3 requirements, i.e., if it was a salary item, what  
4 position, and we ended up getting employee  
5 information, which, of course, we don't disclose.  
6 But as you test each of them, depending on the  
7 time period, because, for example, you could be a  
8 math teacher in 2020 and then you could be an  
9 English teacher in 2021. So we looked at the  
10 person and the title that they held and if that  
11 title or that job classification was eligible for  
12 SNG funds.

13 DR. LYNCH-WALSH: But you didn't look at  
14 whether it fulfilled what was negotiated by the  
15 different bargaining units?

16 MS. LEWIS: We did, too. By the time we  
17 ended up selecting a sample and based on the  
18 results of the sample item we tested those  
19 persons and where they belong, which was also to  
20 determine whether their income aligns by funding  
21 that particular transaction with SNG money.

22 DR. LYNCH-WALSH: So you're saying you did  
23 verify whether, let's say you're a math teacher  
24 and the first year you were supposed to get a  
25 certain percent of your base salary, that that

1 particular person because they fell into this --  
2 because the MOUs are very specific.

3 MS. LEWIS: Right. We did not go that deep  
4 into drilling down to an individual and their  
5 scale and what they were entitled to. We used  
6 the MOUs to determine which categories of  
7 employees or which jobs were entitled to be  
8 funded by SNG moneys.

9 DR. LYNCH-WALSH: So you were looking for  
10 something like if -- if you got somebody that got  
11 money, you made sure that they fell into one of  
12 those categories. So let's say if Mr. Jabouin's  
13 name popped up and he got a supplement, he didn't  
14 fall into one of those categories, and that would  
15 have been a finding?

16 MS. LEWIS: Correct.

17 DR. LYNCH-WALSH: But in terms of whether  
18 everybody got, per the MOUs that were negotiated,  
19 that was beyond what you tested for?

20 MS. LEWIS: That would have been outside  
21 simply because it would be another layer of  
22 testing, which was outside.

23 MR. DAVIS: And the actual scope of services  
24 gives the detail of what that testing is. We  
25 don't have that testing. That was outside of the



1 scope of what we had to do.

2 DR. LYNCH-WALSH: I hear you. Part of my  
3 issue with this audit, in fact, probably my  
4 biggest questions are coming from the scope as it  
5 was designed, not with what you actually did.

6 But I was a little confused on what was  
7 actually tested. So now I'm clear on that,  
8 actually.

9 And then I have questions -- I don't know if  
10 people have questions on a specific task, but I  
11 do have questions on the expanded information  
12 when we get there, which would be exhibit 2.

13 Is it me again?

14 MR. MEDVIN: Go ahead.

15 DR. LYNCH-WALSH: Okay. And just to finish  
16 up with my list here, you mentioned work papers.  
17 I sent evidence -- to my understanding between  
18 state statute and policy they would no longer be  
19 exempt. We haven't received them. So I'm not  
20 sure what the debate is. But just so you know,  
21 they were requested. And because, by definition,  
22 this group wouldn't get an audit that was  
23 incomplete, and because work papers are no longer  
24 exempt once an audit is complete, by those  
25 definitions they would have been no longer

1 exempt. I'm not sure if the plan is to turn them  
2 over, but they are now public record.

3 MR. DAVIS: I can talk to that if you'd like.  
4 So we are an independent CPA firm, a CPA  
5 consulting firm. We are not employees of the  
6 district nor are we employees of Mr. Jabouin's  
7 office, which is the Chief Auditor. So we are a  
8 separate independent entity that's regulated by  
9 not only the American Institute of CPAs but the  
10 Florida Institute of CPAs and the Auditor General  
11 within the State of Florida. So I believe you  
12 referenced to Chapter 119 within the statutes.  
13 There is also a chapter 473.318 that references  
14 to the ownership of work papers and specifically  
15 accountants and audit work papers for public  
16 accountancy. And it reads, and I can -- it's  
17 real quick, so if you don't mind, I'll just read  
18 it.

19 MR. MEDVIN: Uh-huh.

20 MR. DAVIS: Ownership of Work Papers,  
21 473.318, Regulation of Professions and  
22 Occupations, Chapter 473, Public Accountancy  
23 Section 318, Ownership of Work Papers. All  
24 statements, records, schedules, work papers and  
25 memorandum made by a certified public accountant

1 or firm or her or his employee incident to or in  
2 the course of professional services to a client,  
3 except those reports submitted by a CPA or a firm  
4 to a client, except for records which are part of  
5 the client's records, shall be and remain the  
6 property of the certified public accountant or  
7 firm in the absence of an expressed agreement  
8 between the CPA, certified public accountant, or  
9 firm and the client to the contrary. That's  
10 Florida Statutes. Then you have, and you talked  
11 about 119 and I think you referenced that as  
12 well. As it relates to the American Institute of  
13 CPAs, which regulates all of the CPAs within the  
14 State of Florida, that language is also  
15 consistent.

16 I bring that to you as a former chair of the  
17 Board of Accountancy, which regulates the CPAs  
18 within the State of Florida for eight years.

19 We actually look at these kind of items and  
20 this is -- this has been going on for some time,  
21 not only within the State of Florida but  
22 throughout the country as well.

23 So these are the guidance that a CPA that is  
24 independent of any entity should be following.

25 DR. LYNCH-WALSH: Unless you agree otherwise.

1 So there's nothing prohibiting the work papers  
2 from becoming part of what you agree to have be  
3 the clients documents. But you haven't agreed to  
4 that, so if you had then this would be a  
5 different conversation.

6 Okay. So I'm fine with that. I don't want  
7 to hold everybody up. Especially since your  
8 answer on Task Number 5 and 6 kind of clarified  
9 where the limitations -- where the scope ended.

10 Okay. So exhibit 2, so the three categories  
11 were basically teachers, safety and mental  
12 health. But putting all of the bargaining units  
13 under education there are positions -- and we  
14 know that because a board member also requested  
15 information, so we have some positions that are  
16 FOPE that belong, and possibly some others, that  
17 belong under either safety or mental health.

18 Because what I was trying to do is get  
19 numbers so that you can confirm that if the ideas  
20 was X percent was for this category then we have  
21 something that adds up to the total that can be  
22 picked and tied back to the percentage. But  
23 there are positions within this education  
24 category that are actually positions like --  
25 where they got supplements, armed safe school

1 officer, and they seem to have gotten supplements  
2 in the first year, in fiscal year '20 but not in  
3 '21. I guess the question is, why? Was it  
4 because there weren't kids in school? Campus  
5 monitor is under FOPE 4, that's a safety  
6 position. So the top, yes, it ties to this  
7 schedule in terms of all of the bargaining units,  
8 but when we were breaking it down by category we  
9 still don't know, every -- everyone isn't in  
10 their proper category. We know that BTU EP is  
11 teachers and then if we looked at BTU ESPs from  
12 my other lists that I have, but there are  
13 positions that are not where they kind of ought  
14 to be, so it's hard to tie, pick and tie.

15 And can you explain, under safety, what are  
16 the positions under support? There is 6.9  
17 million, what are those positions in exhibit 2?

18 MR. DAVIS: So these -- the source of the  
19 document here was prepared -- was given to us and  
20 we looked at it and picked and tied from the  
21 finance department. Judith, would you like to  
22 talk about this at all?

23 MS. LEWIS: I apologize, we did not walk with  
24 that detail document, but there is support for  
25 what's in that \$6.9 million. And we can get back

1 to the office and present it and forward the  
2 information to Mr. Jabouin.

3 DR. LYNCH-WALSH: Okay. Because -- so then  
4 there's a column for fringe benefits and one of  
5 the differences between what was prepared for the  
6 board member and this audit, is this only had  
7 supplements, what came to the board member. And  
8 it didn't have salaries or fringes. Because the  
9 follow-up question was, where are the funds for  
10 the SROs? So I'm a looking for clarity on what  
11 does support mean; is that the SRO number?

12 MRS. MARTE: No.

13 DR. LYNCH-WALSH: No? So where are the SROs  
14 in this?

15 MRS. MARTE: Through the Chair?

16 MR. MEDVIN: Yes.

17 MRS. MARTE: The SROs are paid for out of the  
18 state categorical general funds and they're not  
19 part of the referendum.

20 DR. LYNCH-WALSH: So to enhance funding -- so  
21 on the ballot it says, to enhance funding for  
22 school resource officers.

23 MRS. MARTE: That's for the charter schools.  
24 So the charter school SROs are under safety.

25 DR. LYNCH-WALSH: Well, okay. It says to

1 enhance funding for school resource officers,  
2 comma, including individual charter schools with  
3 more than 900 students. I mean --

4 MRS. MARTE: So I will -- I will go back and  
5 check, but I believe that -- I'm going to have  
6 the year wrong, but we had an enhancement to our  
7 contracts with the municipalities and the county  
8 for an incremental increase in what we were  
9 paying the SROs. I will verify. That may be  
10 part of the 10.8 million.

11 The preponderance of the 10.8 million  
12 supports campus monitors in elementary schools.

13 DR. LYNCH-WALSH: And when you say  
14 "supports", did it add campus monitors or --

15 MRS. MARTE: It added nearly 500 of them.

16 DR. LYNCH-WALSH: Okay. So that's the 388 on  
17 yesterday's handout.

18 MRS. MARTE: On what?

19 DR. LYNCH-WALSH: Well, I'm going off of the  
20 district's own document.

21 It says 388 campus monitors; armed school  
22 safety officers, 29; building security, 4;  
23 clerical support, 14; security specialists, 82.  
24 And when I asked yesterday they said that these  
25 were all referendum funded positions. So --

1 MRS. MARTE: Yes, I prepared that; yes.

2 DR. LYNCH-WALSH: Okay. So it's right.

3 Okay. So one -- yeah, if you have a detailed  
4 breakdown of what that word "support" means. And  
5 then why would fringe benefits be almost, you  
6 know, the support is 6.9, the fringe benefits are  
7 4.2 million. Maybe I'm not understanding what  
8 goes into fringe benefits?

9 MS. DAHL: A lot.

10 DR. LYNCH-WALSH: Not that much. 16 percent  
11 versus, that's more like 60.

12 Okay. So SROs, even though the ballot says  
13 SROs, it's not in here. Okay. That would  
14 explain --

15 MRS. MARTE: Point of clarification?

16 MR. MEDVIN: Ms. Marte?

17 MRS. MARTE: I said I would go back and  
18 check, but I believe the incremental increase in  
19 the contracts is included here.

20 DR. LYNCH-WALSH: Okay. So that would be  
21 under support?

22 MRS. MARTE: Again, I need to go verify.

23 DR. LYNCH-WALSH: Okay. All right.

24 Incremental increase.

25 Okay. So what would be under state -- so we



1 know that the FOPE positions are up above when  
2 they should be under safety.

3 MRS. MARTE: No.

4 DR. LYNCH-WALSH: They're under education.

5 MRS. MARTE: Clarification, please, through  
6 the Chair?

7 Part of educating our students I believe back  
8 to Ms. Fertig's point is staff to feed them in  
9 the cafeterias, custodians to clean the school  
10 building, and existing school safety staff that  
11 were in place before the referendum who got a two  
12 percent referendum supplement. Those are all  
13 listed under the education of our students.

14 DR. LYNCH-WALSH: Okay. That probably should  
15 have been clarified.

16 So then what you're telling me is the  
17 additional campus monitors, the 388 campus  
18 monitors are part of this support number? That's  
19 the only other logical place they could be,  
20 because if they -- or are you adding -- you just  
21 said existing campus monitors that got  
22 supplements, which does tie to this supplement  
23 handout, so then the additional, all of these  
24 additional 540 positions then, if you're saying  
25 the ones that were added, not preexisting that

1 got --

2 MRS. MARTE: The added ones are under safety.

3 DR. LYNCH-WALSH: Okay. So then the biggest  
4 number here is 6.9, so what you're saying is that  
5 they should be in this 6.9 when --

6 MRS. MARTE: I'm not seeing 6.9. I don't  
7 know what you're pointing at.

8 MR. JABOUIN: I'm pointing to exhibit 2 in  
9 the audit has a line, it's the biggest line,  
10 maybe they're under instructional support.

11 MRS. MARTE: I see it. I was looking at  
12 2021. I apologize.

13 DR. LYNCH-WALSH: I mean, it's the same issue  
14 both years. I'm just looking for clarity,  
15 because there's no, and this is not on the  
16 auditors, because they're providing us a set of  
17 numbers, this was provided yesterday. There's  
18 been a one-page from the district, we got the  
19 supplemental numbers and no narrative to explain  
20 that this breakdown was preexisting versus  
21 referendum. So then if this is referendum, are  
22 the -- were there area security managers?  
23 Because if my memory serves me --

24 MRS. MARTE: There are nine area security  
25 managers funded with the referendum and seven

1 funded out of general fund.

2 DR. LYNCH-WALSH: And did those seven exist  
3 before the referendum?

4 MRS. MARTE: I don't have the answer, and,  
5 quite frankly, don't know what it has to do with  
6 this document, whether they existed or not.

7 DR. LYNCH-WALSH: I'm just trying to clarify.

8 MS. FERTIG: Okay. I'm trying to understand  
9 what it is you're going after.

10 DR. LYNCH-WALSH: Clarity.

11 MS. FERTIG: It doesn't say in here that it's  
12 the only, they have -- all the money for each of  
13 these things is going to come from this  
14 referendum; does it?

15 DR. LYNCH-WALSH: What?

16 MS. FERTIG: I mean, I'm trying to figure out  
17 what your point is.

18 DR. LYNCH-WALSH: I'm trying to get clarity.  
19 If one document says that you have these two and  
20 they were funded, then where is it here?

21 MS. FERTIG: Okay. But we have this document  
22 in front us. Are you working off of other  
23 documents?

24 DR. LYNCH-WALSH: Yes, I tend to work off of  
25 more than one because I'm trying to mesh them.

1 So on this audit or if you follow me under  
2 safety --

3 MS. FERTIG: I just would like to say,  
4 maybe -- I would just hope that we're all working  
5 off the same documents and if someone has others  
6 can they be provided to us? Because I am --  
7 okay.

8 DR. LYNCH-WALSH: Mary, you were at the same  
9 meeting I was at yesterday.

10 MS. FERTIG: I was at that meeting yesterday,  
11 but it doesn't occur to me that when we're doing  
12 an audit that's in front of us we're going to  
13 bring in information from anyplace else that  
14 we've been in the last, you know --

15 DR. LYNCH-WALSH: Okay. Well, can we start  
16 with a breakdown, which the auditors have agreed  
17 to a breakdown of what those numbers, under  
18 safety, and then my follow-up question would be  
19 same question under mental health. If there was  
20 additional detail that you guys have, if you  
21 could forward it and then that would provide, if  
22 I'm just sticking to the audit and not looking at  
23 all the other documents that tie to the same  
24 referendum spending, that would provide some  
25 clarity in terms of, for both years, what

1 positions are under here so that I know what  
2 these numbers tie back to.

3 MR. MEDVIN: Ms. Shaw?

4 MS. SHAW: I want to go home. Oh, I'm sorry.

5 DR. LYNCH-WALSH: You said that out loud.

6 MS. SHAW: Never mind.

7 Are there any other questions because I would  
8 like to move this?

9 MS. FERTIG: I agree.

10 MS. SHAW: Motion to transmit?

11 MS. DAHL: No, wait, I have one question.  
12 It's a simple one.

13 Through the Chair to Ms. Marte because I  
14 believe you're the one that can answer it. On  
15 page 10 it shows percentage used, 83 percent for  
16 the first year, 92 percent for the second year  
17 and then surplus.

18 So what's happening with the surplus money?  
19 Are you able to go back and add other people?  
20 Because I'm sure we're not sending it back to  
21 anybody.

22 MRS. MARTE: So through the Chair? So,  
23 absolutely, we're not sending it back. We have a  
24 commitment that we have made that says in the  
25 existing referendum at least 72 percent will be

1 spent for item -- one of the referendums, then up  
2 to 20 and up to 8. So thank you for a little bit  
3 of opportunity to offer some clarification.

4 We appropriated all of these funds to the  
5 appropriate buckets and the auditors have  
6 verified that. But because of the pandemic we  
7 had significant vacancies and it made absolutely  
8 no sense to fill security vacancies while we were  
9 home. It would have been a dereliction of our  
10 responsibility to the taxpayers to use their  
11 money correctly, to have people that weren't  
12 already on board sitting at home being  
13 on-boarded. So that money rolls forward. It is  
14 in a signed fund balance as required by law,  
15 meaning that it is earmarked for those buckets in  
16 the referendum. In order to allocate that we  
17 would need to go back to the school board and get  
18 direction. We have not done that as of yet. The  
19 carryforward that we project for the current year  
20 will be much, much smaller. The preponderance of  
21 this carryforward is in the area of school safety  
22 because of the delay in getting the program  
23 ramped up and getting all those 400 people hired.

24 So we, obviously, will come back at the  
25 appropriate time when the next audit comes to

1 talk about that. But it would require action of  
2 the board. At this point I'm anxious to see what  
3 happens going forward because this may be an  
4 opportunity to create a runway to continue to  
5 support important programs.

6 And I'd like to, if I may, leave it at that.

7 MS. DAHL: Okay. Thank you very much. I  
8 figured you had a plan, but I just wanted to hear  
9 it.

10 Thank you.

11 MR. MEDVIN: Has this been transmitted to the  
12 board?

13 MR. JABOUIN: No, it was not. It would need  
14 to be transmitted today. And with that happening  
15 we will be able to get that into the June audit  
16 committee meeting -- board meeting. Excuse me.

17 MS. SHAW: Motion to transmit. Phyllis Shaw.

18 MR. MEDVIN: Second?

19 MS. FERTIG: Second. Mary Fertig.

20 DR. LYNCH-WALSH: I just want to make sure  
21 that the request for the additional detail, that  
22 those additional details are also transmitted  
23 with this audit.

24 MR. JABOUIN: That's not part of the motion  
25 and I don't recommend that because there is a

1 good amount of detail. That information can be  
2 forwarded to me for further forwarding to the  
3 committee.

4 DR. LYNCH-WALSH: Would you prefer the board  
5 members ask you for it when it comes before them  
6 as opposed to just transmitting it? Why would  
7 you not? Because I would imagine they would have  
8 the same question and would ask, what's in this  
9 support number? What are these numbers based on?

10 MR. JABOUIN: So your colleagues, they passed  
11 a certain motion and I'm just commenting on that.

12 DR. LYNCH-WALSH: We're discussing. We can  
13 make an amendment to add the requested additional  
14 detail. Because there was a schedule that they  
15 just didn't bring today that would explain these  
16 numbers that are in the exhibit.

17 MR. DAVIS: Can I give a little clarity,  
18 please?

19 MR. MEDVIN: Yes.

20 MR. DAVIS: Okay. So you have the report,  
21 itself. And you have the supplemental schedules.  
22 That's additional detail which certainly we can  
23 provide, we can get that information and provide  
24 it to the chief auditor and send it to you, but  
25 there is no change to this report here. It is an



1 item that's of detail that we will give to you,  
2 but it doesn't change the report itself.

3 DR. LYNCH-WALSH: No, no, I understand. I'm  
4 trying to get it, what you're going to send,  
5 provided, transmitted with this report as  
6 supplemental information.

7 MS. FERTIG: In the interest of getting this  
8 to the June board meeting could we just go ahead  
9 and transmit it and if the supplemental comes in,  
10 each one of us has a board member that we,  
11 hopefully, communicate with, we can send it to  
12 them. But that allows this process to begin on  
13 transmitting this to the board, which, I mean,  
14 we've had it, now we've been holding onto it  
15 since, whenever, April, and it's June, so --

16 MS. SHAW: My motion stands.

17 MR. MEDVIN: Okay. All in favor please  
18 signify by saying aye.

19 COMMITTEE MEMBERS: Aye.

20 MR. MEDVIN: Opposed?

21 DR. LYNCH-WALSH: No.

22 MR. MEDVIN: Motion carries.

23 DR. LYNCH-WALSH: Just 'cause I can.

24 MS. DAHL: And thank you for doing a good job  
25 on this.

1 MR. DAVIS: Thank you.

2 MR. JABOUIN: All right. Mr. Chair?

3 MR. MEDVIN: How many do we have here?

4 MR. JABOUIN: We do have the individuals from  
5 RSM. They can sit --

6 MR. MEDVIN: Sit over here so we can see you  
7 better.

8 MR. JABOUIN: -- next to Mr. Bass.

9 Okay. Agenda Item Number 14 is the periodic  
10 RSM internal audits of the SMART program, the  
11 program manager and the owner's representative.

12 So this is in line with the strategy that  
13 I've created with RSM on audits of the various  
14 areas and they're based on the requirements of  
15 the request for proposal, the district's policies  
16 and procedures and follow-up from previous audit  
17 findings as well as comments from the committee  
18 members.

19 This quarter's report does not have any new  
20 observations, but there is a completed project  
21 analysis that was performed and I'll ask RSM to  
22 describe it shortly. But also there was  
23 follow-up on the prior audit observations. And  
24 you can see from reading the report that of those  
25 seven prior findings one of them is now closed

1 and the others are in various stages of  
2 completion. Three of them are open and those  
3 will continue to get the same diligent follow-up  
4 as they typically do.

5 So I do have here RSM Director, Matthew  
6 Blondell and RSM Senior, Christopher Gums here,  
7 as well as AECOM's owner representative Kathleen  
8 Langan and Ashley Carpenter from Atkins and Mr.  
9 Sam Bays to answer any of the committee's  
10 questions. But I'd like to go ahead and give it  
11 to RSM to start the discussion.

12 MR. BLONDELL: Thank you, Mr. Jabouin.

13 With that introduction I think we can go  
14 straight into the completed project analysis that  
15 begins on page 4 of the report.

16 We sampled five completed projects that were  
17 either listed as closed and completed or in the  
18 process of financial closeout to perform some  
19 analysis that we bifurcated between financial  
20 performance and schedule performance. Pages 4,  
21 5, 6 and 7 summarize the key takeaways from our  
22 analysis of those five sample projects and laid  
23 out by financial performance takeaways as well as  
24 schedule performance takeaways then Appendix A,  
25 which starts on, I believe, page 26 of the report

1 has detailed project analysis for each of the  
2 individual five sampled projects. I will touch  
3 on that a bit later, but I just did want to make  
4 that note before we started.

5 So on page 4, we'll start with the financial  
6 performance, what we did was we obtained the  
7 original -- original budgets for each of the  
8 sampled projects as well as any revised budgets  
9 and then performed a budget to actual analysis to  
10 identify where deviations from the original  
11 budget or revised budgets, what was the driving  
12 force behind those.

13 We also looked at contract documents, change  
14 orders to understand, you know, what the changes  
15 would have resulted from or what they were --  
16 what they were the result of and how much those  
17 impacted the financial performance.

18 So we've broken it out by design and  
19 construction on the financial performance piece.  
20 So on the bottom of page 4 we talk about design.  
21 Three of the five sampled projects were, the  
22 design fees were based on a percentage of  
23 construction cost. So as the construction  
24 budgets, which we talk about in a later section,  
25 were -- all had seen increases as the bids came

1 in, there was also corresponding increase to the  
2 designer's fees for those. The design budget  
3 overall within the program included some  
4 contingency allowances. And for two of the three  
5 where the design changes, the design increases  
6 for the contracts, the contingencies were  
7 actually sufficient to cover those increases and  
8 so the overall design budget for that project was  
9 not exceeded because the contingencies were in  
10 place even though the actual design contracts had  
11 increased in some cases fairly substantially.

12 For one of the three projects that was based  
13 on this type of arrangement the contingency was  
14 smaller than it was noted for the other two and  
15 so it did not cover it and so that one did see an  
16 increase overall on the design cost or design  
17 budget.

18 Moving on to page 5 on the construction  
19 section, like I mentioned before -- I believe we  
20 might have a question.

21 MR. MEDVIN: Phyllis?

22 MS. SHAW: Yeah. Whose contingency was it;  
23 was it the owner's contingency or the  
24 consultant's contingency?

25 MR. BLONDELL: It was a contingency, the

1 district's contingency built into the overall  
2 budget in the program. They anticipated, from my  
3 understanding, that there would be increases  
4 based on the original budgets. I think it was  
5 well-known that those were likely to be exceeded  
6 once bids came in. And so understanding that  
7 there were contingencies added to the district's  
8 budgets to cover those anticipated increases.

9 MS. SHAW: Do you know if a change order was  
10 required to use those contingencies? Because  
11 normally with owner's contingencies you have to  
12 go back to the owner for approval.

13 MR. BLONDELL: I'm not specifically sure if  
14 there were additional approvals for those.

15 MS. CARPENTER: Through the Chair? Ashley  
16 Carpenter with Atkins.

17 I just wanted to add that for those design  
18 amendments, if the designer was hired as part of  
19 an RFQ, a Request for Qualification, then any  
20 amendment to their contract, it does go back to  
21 the board for any increases. So regardless of  
22 whether we have contingencies built into the  
23 budget or not, it still has to go back to the  
24 board for approval prior to issuing any amendment  
25 to them.

1 MR. MEDVIN: Thank you.

2 MS. FERTIG: Can I ask them a follow-up  
3 question? Are you finished?

4 MS. SHAW: Go ahead.

5 MS. FERTIG: I understood and I read in here,  
6 I think, as the designer fees increased, the  
7 construction management fees increased?

8 MR. BLONDELL: Right. So there was a --  
9 within the budget line items there is an item  
10 called construction management fees, but it's  
11 really related to the program management fees for  
12 Heery, Atkins, AECOM and other small  
13 miscellaneous items. And, yes, with the -- there  
14 were increases noted in that line item for the  
15 budgets, likely attributable to the increase in  
16 time for each of the projects and the program as  
17 a whole.

18 MS. FERTIG: But as a general rule as the  
19 designer fees increase the program manager fees  
20 increase.

21 MR. BLONDELL: I wouldn't necessarily say  
22 that.

23 MS. FERTIG: Well, that's what I'm trying to  
24 clarify here.

25 MR. BLONDELL: So the program management fees

1 are allocated to each project by capital  
2 programs, is my understanding, and that is an  
3 allocation that they do each year and it may --  
4 there would likely be an increase to program  
5 management fees if a project is extended in  
6 timeline, but not necessarily based on cost.

7 MS. FERTIG: Okay. Thank you.

8 MS. SHAW: Okay. Number one, we just lost  
9 quorum.

10 MS. DAHL: No, I'm just going to the  
11 bathroom.

12 MS. SHAW: Number two --

13 MR. JABOUIN: Discussions can still continue  
14 no votes can occur. Thank you.

15 MS. SHAW: Number two, back to her question  
16 and your response, if it was a project that was  
17 bid, there was an RFP, an RFQ on that specific  
18 project, regardless of the extension of time,  
19 there shouldn't be any increase. Unless you're  
20 using CCNA, in-house CCNA, there should have been  
21 no increase on the project management. That  
22 should have been part of the, when you bid the  
23 project you should have projected that there's  
24 going to be an increase in salary, whatever the  
25 case may be, over that contract.



1           So why would there be an increase?

2           MR. BLONDELL: We might be talking about  
3 different things. So there was -- there's the  
4 increase to the design contract. Based on the  
5 terminology in their contract the designer's was  
6 based on a percentage of construction cost. It  
7 was originally -- obviously, when it's going  
8 through the design phase when the project is in  
9 the design phase the construction cost isn't  
10 determined yet because project the hasn't been  
11 bid.

12           Where I believe we were speaking of is the  
13 program management fees which would be PMOR and  
14 the CPCM fees is the major component of what is  
15 called construction management fees in e-Builder,  
16 but it's really representative of those PMOR and  
17 CPCM fees.

18           MR. MEDVIN: Dr. Lynch-Walsh?

19           DR. LYNCH-WALSH: Yes, thank you, Mr. Medvin.

20           So just to clarify and take us through the  
21 history of this, you're looking at the cost  
22 increasing from the 2014 through 2017 original  
23 budgets as opposed to what they were when they  
24 went to the board. So we still have projects --  
25 the projects are not trued up in the DEFP until

1 they go to the board for award. So when you have  
2 projects that were pushed out the door, and there  
3 was a period of time where the design market was  
4 flooded, but they were -- the designers, the  
5 architects, were secured under the 2014 budget.  
6 Then in a lot of cases so were the CMARs. So  
7 then you get to the point where now we've finally  
8 designed the thing, and, oopsy, we he have the  
9 project, which is mostly roofing and HVAC was  
10 based on the needs assessment, 8 to \$10 per  
11 square foot for roofing. So the increases are  
12 coming from having to go to the board to true up  
13 the budget. And when that happened the designers  
14 were under the impression they had a 2 million or  
15 \$3 million project, which is now an \$8 million  
16 project, and that would generate an increase in  
17 fees across the board. Because up until the  
18 point it goes to the board, which I have raised  
19 concerns with repeatedly, that the budget reflect  
20 reality and what is known about that budget,  
21 everybody's still operating as though this \$3  
22 million project is what the project will actually  
23 cost.

24 So I'm not surprised that they're finding,  
25 and here it says, on average, 79 percent, because

1 most of that, and Ashley can correct me if I'm  
2 wrong, has to do with truing up the budgets.

3 So understand that there are projects still  
4 out there that haven't come to the board that are  
5 on the books, so to speak, and don't have the  
6 rest of the budget allocated to it. So when they  
7 go to the board, there's often an increase to  
8 architect's fees and everything else because the  
9 amounts that they agreed to when they signed the  
10 contract were never going to be the actual  
11 project budget.

12 So this is not -- this is not necessarily  
13 inflation. This is still stemming from the  
14 roofing and HVAC and the 2014 estimates never  
15 being increased until the project, itself, goes  
16 to the board for approval. Just as a point of  
17 clarification.

18 MS. FERTIG: Just a comment as I'm reading  
19 through each of these. Just before this goes to  
20 board, is it possible to insert a chart with  
21 these numbers which might make it more readable?  
22 Particularly when you get to -- I mean, you have  
23 them in the text, you read through them, but I  
24 think a chart would make it a lot easier to --

25 MR. JABOUIN: Through the Chair? Ms. Fertig,

1 if you wouldn't mind going to page number, that  
2 would probably be helpful with that.

3 MR. MEDVIN: Which one are you referring to?

4 MR. JABOUIN: Which page are you on?

5 MS. FERTIG: Oh, I'm on this first section.  
6 That's what we're on; right? 4, 5, 6, 7.

7 MS. SHAW: 4, 5, 6.

8 MS. FERTIG: So just what I was thinking was,  
9 when we get to -- is number of days in  
10 particular. I feel like a chart would be helpful  
11 in summarizing that.

12 MR. JABOUIN: Sure. Have you gotten to the  
13 back yet, by any chance?

14 MS. SHAW: We did before.

15 MS. FERTIG: With which thing; with this  
16 topic?

17 MR. JABOUIN: Yes, with the RSM report.

18 MS. FERTIG: Can you give me a page number?

19 MR. JABOUIN: For example, on page -- where  
20 the appendix is. One moment. It's after page 20  
21 --

22 MR. BLONDELL: 26.

23 MR. JABOUIN: After page 26, please.

24 MS. FERTIG: Unfortunately, these didn't come  
25 off numbered. Maybe yours did. I printed it

1 one-sided only. Sorry.

2 MS. SHAW: I think it's much easier to insert  
3 the chart in this verbiage versus trying to dig  
4 it out of the appendix. That's -- something  
5 small and much easier. Because the information  
6 is in the appendix, so you can read it, but just  
7 to go along with the verbiage on the pages 4, 5,  
8 6 and 7, just something simple.

9 MR. JABOUIN: Yes, thank you Ms. Shaw. And  
10 Ms. Fertig.

11 MS. FERTIG: And my page 26, I don't have it,  
12 I'm sorry. But I just -- I just, as you're  
13 reading this it would flow better.

14 MR. BLONDELL: We can absolutely include a  
15 chart.

16 MS. FERTIG: So I don't know where we are,  
17 but I see that you have your hand up.

18 DR. LYNCH-WALSH: Well, as long as we're  
19 adding things, because I like when we explain why  
20 we're seeing what we're seeing or there's, you  
21 know, the clarity I just added. Because it says,  
22 bids received from contractors consistently  
23 exceeded original construction budgets.

24 Do you mean the ones that Atkins just put  
25 together or the ones that they originally agreed

1 to?

2 MR. BLONDELL: The original budget. So the  
3 budgets I believe you referred to them as the  
4 2014.

5 DR. LYNCH-WALSH: The 2014; okay.

6 Because I don't want board members to be  
7 confused and start looking over at Ashley going,  
8 oh, they're 79 percent over your estimate? And,  
9 you know, she'll take a beating when really  
10 what's meant here is the fakakta 2014 budgets  
11 that weren't based on reality because they  
12 were -- and now we're escalating roofing costs,  
13 but they were based on maybe 10 bucks a square  
14 foot and I can't think of any roof that's been  
15 put on since 2014 that cost 10 bucks a square  
16 foot. You can't even put some tape on a roof for  
17 \$10 a square foot.

18 MR. BLONDELL: We can add that.

19 DR. LYNCH-WALSH: So could you clarify that  
20 so that, you know, when you talk about a 79  
21 percent increase, I just want to make sure that  
22 there's some clarity so that the board doesn't  
23 misinterpret what this actually means.

24 MR. BLONDELL: Yes, we can add that  
25 clarification.

1 DR. LYNCH-WALSH: That would be great.

2 MR. BLONDELL: And those increases, of  
3 course, would have been included. Each of the  
4 project increases would have been included as a  
5 board item. It was always noted in the executive  
6 summaries of those board items for each  
7 individual project. When it went before the  
8 board, the original budget was X, because of the  
9 bids that have been received, we're now  
10 requesting an increase to the budget for, to  
11 cover construction costs as well as to increase  
12 contingency -- contingency budgets for the  
13 projects.

14 DR. LYNCH-WALSH: Right. I just don't want  
15 any of them, any of them, any of the nine, to  
16 misinterpret why they're seeing -- why this is in  
17 here. I'm not saying it's not valid, it is, and  
18 you do say original construction budgets, but  
19 just some clarity around that phrase.

20 MR. BLONDELL: We can add that in.

21 MS. FERTIG: And I think that's fine, but,  
22 you know, when you take that in context of how  
23 many days it takes, that's why I'd like a chart  
24 on how many days it takes for each of these  
25 phases, when you add that up you come up with an

1 enormous number. And -- and that has gone  
2 into -- you know, did they do a good job  
3 estimating in the first place, and I know you and  
4 I have strong feelings on whether or not the 2014  
5 estimates were accurate or not, but we also now  
6 are now seven years down the road and I'm looking  
7 at the number of days in this and I have to tell  
8 you that is a large number of days and that has  
9 had, I believe, as great an impact on this cost  
10 that we're seeing as the incorrect original  
11 estimates did.

12 So I -- this is a great report, as usual. I  
13 just -- I just think adding those days up for  
14 people and letting them see how many days it  
15 takes in each phase with a total at the bottom is  
16 important in understanding why we are in 2022  
17 with so much left to do, so -- and with it  
18 costing what it's costing.

19 MR. BLONDELL: Certainly.

20 So then moving through, we talked about the  
21 construction budgets and the increases there, so  
22 I won't belabor that.

23 We did have two notes that on two of the  
24 projects there were instances where bids were  
25 received that were rejected and then, you know,



1 only one bidder essentially was the one that was  
2 ultimately awarded for the Cypress Elementary  
3 School and for Miramar Elementary School. Both  
4 of those, we did note that.

5 Moving into the schedule performance. What  
6 we started with there was the original schedules  
7 that were included in the 2015 BOC reports and  
8 then also compared those to the June 2017 Heery  
9 re-schedule, the October 2018 Heery re-schedule  
10 as well as the 2020 AECOM re-baseline as it  
11 applied. Many of the projects were already  
12 completed or in closeout phase by the time AECOM  
13 came on board. But we did include some  
14 information on the individual project reports  
15 about when that delineation happened.

16 As was brought up by Ms. Fertig, the next  
17 page, on page 6, goes through each of the phases  
18 and pulls out some key elements and schedule  
19 increases, or not necessarily increases, but  
20 causes for some of the days elapsed for the  
21 schedule within each phase. For example, on the  
22 procure designer phase, the most significant  
23 amount of time for the average of 163 days to go  
24 from board approval to advertise professional  
25 services to the actual approval of the PSA

1 agreement, 96 days was -- elapsed between, on  
2 average, between when the QSEC had posted its  
3 recommendation and when the board had actually  
4 approved it.

5 DR. LYNCH-WALSH: Okay. And just to be  
6 clear, because I think this is also important,  
7 this is the -- just, again, so we don't  
8 misinterpret what we're actually seeing, this  
9 says the -- and I was kind of shocked when I got  
10 this, having had to move heaven, hell and earth  
11 to get a behavioral threat assessment done in  
12 realtime, this is the internal audit of program  
13 management for fiscal year 21-22 Q4.

14 I'm really bad with dates so for about five  
15 good minutes I was sitting here going, what  
16 quarter are we in? We're in 2022; right? So how  
17 can we have a Q4 report while we have not even  
18 finished Q4? And today may be June 2nd, but we  
19 got this while it was still May. And then  
20 there's a note in here that you were doing  
21 fieldwork between March and May of 2022. So I  
22 was having a moment trying to figure out how we  
23 got, why we were looking at performance from Q4  
24 while we're still in Q4 and why we wouldn't be  
25 getting Q4 in, say, August? But then I realized,

1 well, wait, these schools, you're mentioning  
2 initial ITB issued in May 2017, 2018, so this was  
3 before -- well, actually, I think it's during the  
4 current procurement director. But this is during  
5 the period when it was a complete zoo. And I  
6 think I'm the only person sitting in here who  
7 belongs to a seat that sits on QSEC. We were  
8 running out of people to give them to sit on QSEC  
9 because there were so many QSEC meetings to  
10 procure all of these architects. And it was  
11 complete chaos because everything -- because you  
12 can show that the program is all in design if you  
13 push it all through Procurement. And then you  
14 can show that it's in construction if you secure  
15 the CMARs and push all of that through. So you  
16 could one week, within two weeks, procure, and I  
17 remember this specifically for Plantation High  
18 School, procure the architect and then two weeks  
19 later come back and do the QSEC for the CMAR.  
20 And this would have been years before anything  
21 was starting on that project.

22 So these are not things that are happening  
23 now; am I correct? These are things that  
24 happened in the distant past?

25 MR. BLONDELL: These are for completed

1 projects. So to get the most complete view of a  
2 singular or a set of projects, to see it from  
3 cradle to grave so to speak, we did start with  
4 completed projects. So, yes, design phase was  
5 years ago. But the approach here was to select  
6 completed projects.

7 On your comment about the title of the  
8 report, I believe a few quarters ago, because  
9 there always seemed to be confusion about what  
10 the report was covering and if it was covering  
11 items that happened, I mean, because oftentimes  
12 we are looking at things that happened years past  
13 or many months past that might not have happened  
14 in the actual quarter. I believe a few quarters  
15 ago we switched the naming convention on our  
16 reports to when we would actually be presenting  
17 to this committee so that we could then refer  
18 easily back to reports of, this was a report that  
19 we presented in Q4 2022.

20 DR. LYNCH-WALSH: Well, clearly, for me at  
21 least, I still get confused. When I see a Q4  
22 report I'm expecting it to reflect something that  
23 occurred in Q4, not being given to me in Q4.

24 But, anyway, so basically these are events  
25 happening in '17 and '18 in terms of -- let's

1 see, when did the construction -- because, yes, I  
2 get it, the cradle to grave, but because some of  
3 this occurred so long ago and was under Heery,  
4 what is the takeaway in terms of evaluating the  
5 current program manager? Because these are  
6 completed projects, and, yes, you did mention  
7 that by the time they came on -- again, I just  
8 don't want anyone misinterpreting these, because  
9 Heery's long gone, they took their 70 million and  
10 left, and the people left to answer questions  
11 about this are, you know, is AECOM that came on  
12 in July of 2020.

13 So what -- I was actually kind of confused  
14 almost about the purpose of this because I'm not  
15 sure where we go with this. Because it's not  
16 things that are necessarily happening currently  
17 in terms of design and some of the construction.  
18 So I guess we just read it and keep turning the  
19 page.

20 MS. FERTIG: I, obviously, have been doing  
21 this for a long time, and let me just tell you  
22 that every new person that comes in says, and we  
23 heard this in 2014, ironically, everything before  
24 that had been done wrong in this district, but  
25 now we were going -- we had a new person, it

1 would be done right. And then the next group  
2 came in, which was Heery, and now everything  
3 would be done right. And then the next group.

4 So I think one value of looking at this is to  
5 try to pick out some things to say, okay, here  
6 are some concerns and let's make sure they're not  
7 still happening. Because, you know -- you know,  
8 AECOM, you guys could be the greatest thing ever,  
9 but you could still be making a mistake in one of  
10 these areas.

11 So I think it's important to look at them.  
12 I've never seen a perfect facilities department.  
13 Sorry, Sam. But I've also known a lot of really  
14 great people that have worked in the facilities  
15 department. I think trying to pick out these  
16 trends is important. And, personally, I think  
17 just this one page of showing times is really  
18 critical to understanding that even on these  
19 smaller projects it took this long to get it done  
20 and what that means in the life of a community  
21 and a school, you know, really cannot even be  
22 measured. So I'm glad you have it. I just want  
23 a chart to show it.

24 MS. SHAW: Right. And just to add on to  
25 that, just to talk about there were a number of

1 errors, as well, and what kind of policies and  
2 procedures we have put in place to catch a number  
3 of those errors. They may be in the past, but in  
4 today's world, for example, when you have a  
5 change order with errors, I mean, I see millions  
6 of dollars in change orders on a daily basis, I  
7 was looking at one this morning before this  
8 meeting, so, for me, what have we put in place  
9 right now to mitigate, to make sure we don't have  
10 change orders? And if they're going through the  
11 consultants and then come to the board, how are  
12 we making sure that those are correct? You know,  
13 because you can have a change order with two  
14 hundred lines, but -- so, yes, these are the  
15 past, but what do we have now in place and how  
16 are we making sure that we're not repeating what  
17 happened prior?

18 And I don't know who answers that question.  
19 This is for the district.

20 MR. MEDVIN: Well, are you as part of your  
21 procedure opining on any of that? That's a very  
22 good point.

23 MR. BLONDELL: So the purpose of this was to  
24 perform the analysis and see I think where that  
25 would lead perhaps in the future deeper dives as

1 we discuss with the chief auditor.

2 MR. MEDVIN: So at this point you're not  
3 giving an opinion, you're just giving facts?

4 MR. BLONDELL: Correct. This is more  
5 analytical in nature.

6 MR. JABOUIN: And through the Chair? There  
7 are no findings with that. It is really for the  
8 committee to be able to read it, get some of the  
9 comments similar to what we got from Dr. Nathalie  
10 Lynch-Walsh and Ms. Phyllis Shaw, as well.

11 Obviously, within the report RSM did follow  
12 up on prior findings and they'll continue to do  
13 so as well, but there are no new findings in this  
14 report.

15 MS. SHAW: And apart from the table, I would  
16 move that we transmit with the additional  
17 information.

18 MR. MEDVIN: Second for that?

19 MS. FERTIG: I just have some questions on  
20 the prior findings. I'll second your motion, but  
21 I just want to -- I have a few comments.

22 MR. MEDVIN: Okay. Second by Ms. Fertig.

23 All right. Comments?

24 MS. FERTIG: Yeah, and I take -- to Dr.  
25 Lynch-Walsh's comments, the first part of this



1 deals with more historic, but the second part of  
2 this deals with updating the current  
3 recommendation. And I noted a number of things  
4 in here on the average number of days between  
5 termination and removal from e-Builder. I know  
6 some of these are things that just kind of  
7 happen. Whose responsibility is that?

8 That's on page 14.

9 MR. JABOUIN: Ms. Langan will respond to some  
10 of your questions, Ms. Fertig. And in some cases  
11 Ms. Carpenter may be able to add to that.

12 MS. LANGAN: Yes, thank you, through the  
13 Chair?

14 It is the responsibility of both AECOM and  
15 Atkins, and I think if you take a look at the  
16 results of that section we had some confusion on  
17 one person who was outside of the range that RSM  
18 and AECOM and Atkins agreed to.

19 That person -- there was confusion because  
20 that person was back in DC, still associated with  
21 the program, but on a part-time or minimal-time  
22 basis and so he did not come off of e-Builder  
23 until he was totally off the program.

24 So that's that one indication of 40 days.

25 MR. JABOUIN: That's page 14 in the report.

1 MS. LANGAN: I'm sorry. Yes.

2 But it is both companies' responsibilities.  
3 We work together. I think, you know, the  
4 recommendation is we -- we do have documented  
5 on-boarding procedures for new people. We do  
6 have protocols for people exiting. And we are  
7 working together to actually put the exiting of  
8 employees into a -- into an official SOP, but we  
9 do have protocols that we follow.

10 So, hopefully, that answers your question.

11 MR. MEDVIN: Yes, sir.

12 MR. BAYS: Thank you. Sam Bays, Task  
13 Assigned Executive Director Office of Capital  
14 Programs.

15 I can attest that I have gotten weekend  
16 requests to delimit people's access to the  
17 district's on-line system. So I can verify that  
18 that is taking place.

19 MS. FERTIG: Okay. On a lot of these it just  
20 looks like some of these things are clerical on  
21 reporting and so forth. But go to Dr.  
22 Lynch-Walsh while I continue to go through my  
23 highlighted sections here.

24 DR. LYNCH-WALSH: Okay. On page 12 -- well,  
25 it starts actually on page 11, this speaks -- so

1 this agreement was supposed to be performance  
2 based fees, and fairly early on in the process,  
3 actually, there was like a five-month delay due  
4 to management at the time, we finally got  
5 together with AECOM to look at -- and the problem  
6 was that there were specifications in terms of  
7 deliverables put into the agreement without the  
8 district knowing how to be able to generate those  
9 requirements. So the idea was to go through them  
10 and go, okay, if you can't do earned value  
11 management because they literally don't have the  
12 data available, then what can you do? So the  
13 Facilities Task Force got together with AECOM and  
14 we actually have a draft of what would be done in  
15 amendment in terms of expectations. It is now  
16 however many months, what does it say, 22 months  
17 later, and that's never gone back. Part of the  
18 problem is the instability of leadership in the  
19 Office of Capital Programs and also it would seem  
20 a lack of understanding as to what we're trying  
21 to accomplish. Because there are things --  
22 paying vendors has been a problem and so we sort  
23 of came up and we worked actually with Atkins as  
24 well to determine which of the things in the  
25 agreement could be done now versus later and what

1 was acceptable to everybody in terms of creating  
2 a new deliverable.

3 So I'm actually glad that you guys pointed  
4 this out again, because the problem is there are  
5 limitations to them being able to do this, but  
6 where I felt my blood pressure go up is when I  
7 looked at the Q4 response from OCP, which says,  
8 in the 22 months since executing the agreement  
9 with AECOM, mind you, none of this discussion was  
10 had with the Facilities Task Force, blah, blah,  
11 are either impractical or unnecessary in the  
12 current program environment because the intended  
13 metric is already provided by the cost and  
14 programs controls consultant, not necessarily, or  
15 because the metric is not able to be created in  
16 the current paradigm (like Earned Value  
17 Management). As a result, these deliverables  
18 don't contribute to effectively monitoring  
19 program and project performance by the program  
20 manager, owner's rep. In the new fiscal year OCP  
21 staff will work with Procurement and Warehousing  
22 and the Office of General Counsel to develop  
23 revisions to the agreement then seek board  
24 approval.

25 In a vacuum, no. No, that will not be

1       happening. No, no.

2             And, yes, I'm turning around to look at you.

3             So one person is determining what happens  
4 with something that everybody collaboratively put  
5 into the agreement and then the program managers  
6 discussed and we discussed at task force meetings  
7 with staff and has just been in a holding pattern  
8 since. But then we have no way of measuring all  
9 of these other things in terms of seeing, for  
10 under AECOM, whether these things are improving.

11            So what we were looking at was more  
12 benchmarking and then looking at whether things  
13 are being improved over time in these areas.

14            Because trying to hold them accountable for  
15 things that were outside of their control because  
16 this was already a dumpster fire from 2014 is  
17 impractical and unfair. And, you know, earned  
18 value management not even happening. But there  
19 were things that could be measured that could be  
20 improved that they could then be measured against  
21 in terms of performance.

22            So to have somebody decide that they're going  
23 to pull this out and work with Procurement -- the  
24 construction sourcing person is gone. She was  
25 gone April 22nd. So to have this be a response,

1 and had I not the been on the audit committee  
2 would not know probably until down the road that  
3 this was in the works, because we've asked about  
4 status and it's been, I'll have to look at the  
5 last time we actually looked at this, and I'll  
6 send it to you guys, we had a plan for what they  
7 would be measured on in these different areas  
8 that everybody agreed was reasonable and things  
9 that would be taken out. And apparently that was  
10 not discussed.

11 I mean, if you want to take something out,  
12 come discuss it with everybody. Don't just  
13 decide it's not useful because you don't  
14 understand what people are trying to do.

15 So, yes, I'm a little annoyed by that  
16 response.

17 And I don't -- that was my main one.

18 MR. MEDVIN: Mr. Jabouin?

19 MR. JABOUIN: Yes, sir. Thank you, Dr.  
20 Lynch-Walsh. The auditors, when RSM is doing the  
21 testing, they're looking into what is  
22 contractually required.

23 So I think that the thoughts that you have  
24 into having meaningful reporting is where we  
25 should end up going to. But, ultimately, the

1 terms of the contract are what they are now and  
2 that's what's causing the testing and the  
3 exceptions to occur.

4 DR. LYNCH-WALSH: I'm not sure why you're  
5 explaining that to me. Of course I understand  
6 that.

7 I'm saying that the management response is  
8 suggesting that they are going to change  
9 something that -- because somebody has decided  
10 that it's not useful. And that is a statement  
11 that cannot be made by one person or by a group  
12 of people that don't understand what the goal  
13 was.

14 So I'm not -- my issue is not with RSM, and  
15 like I said, I'm glad that's in there, because,  
16 yes, that is in the current contract and it was  
17 supposed to go back to the board at least a year  
18 ago, but didn't. So we'll discuss it tonight.

19 MR. MEDVIN: Ms. Strauss?

20 MS. STRAUSS: Yeah, so know I had to step out  
21 and come back in, so I apologize first and  
22 foremost, but I just want to put on the record,  
23 because I know that we are all subject to  
24 sunshine law, we aren't to communicate outside, I  
25 personally just witnessed something in this

1 meeting that made me uncomfortable as far as  
2 communication. I witnessed the chief auditor  
3 shaking his head at this gentleman back here not  
4 to reply to Dr. Nathalie Lynch-Walsh and that  
5 made me very uncomfortable.

6 Because if somebody had something to say they  
7 shouldn't be directed through sign language and  
8 personal movements and directive that they should  
9 not. Okay? That's not appropriate. You're now  
10 rolling your eyes at me. I don't appreciate  
11 that. At the end of the day we are all here in  
12 this room, this is to be transparent, and  
13 everybody's an individual, everybody should be  
14 held accountable and everybody should be able to  
15 speak and respond if they feel the need to  
16 respond.

17 So if somebody in the back of room had a  
18 response to Nathalie, then they should be able to  
19 do that.

20 DR. LYNCH-WALSH: Trust me, actually, this  
21 will be the one time I may agree with Mr. Jabouin  
22 that it was a wise decision to not have Mr. Bays  
23 retort. You have to understand the history.

24 MR. JABOUIN: Quick point. Through the  
25 Chair?



1           Quick point. On of the things that I do,  
2 even at board meetings is, I bring out who should  
3 respond to certain types of questions. So  
4 sometimes questions are directed at me and I know  
5 who to respond to and who to look for to provide  
6 a response. So there's a constant communication  
7 from me and my team members and so forth as far  
8 as getting the information to the -- to the  
9 committee.

10           Mr. Bays and Ms. Langan or Ms. Carpenter,  
11 they are able to conduct themselves  
12 appropriately, but that's what my goal is, to be  
13 able to get the right people to respond at times.  
14 And so that does occur even at the board  
15 meetings.

16           MS. STRAUSS: I understand that. I  
17 appreciate that. I just wanted the record to  
18 state that that made me very uncomfortable in a  
19 public meeting.

20           MR. JABOUIN: Thank you.

21           MR. MEDVIN: Ms. Fertig?

22           MS. FERTIG: I know one thing I wanted to ask  
23 just kind of going through the appendix here and  
24 seeing this, when you have a large -- when a  
25 change order occurs because of consultant error

1 what are we doing to recapture those dollars? I  
2 don't know who that's directed at.

3 MS. CARPENTER: Ashley Carpenter with Atkins.

4 So currently, as you know, every change order  
5 item that gets approved has a category, either  
6 consultant error, consultant omission, unforeseen  
7 or owner's request. In the case of a consultant  
8 omission or a consultant error, those are then  
9 further analyzed, and it's generally done at the  
10 end of a project because it's important to look  
11 at the overall amount of change orders that were  
12 on that project, and as Kathleen has talked about  
13 several times with the board and in follow-ups is  
14 that there's an industry standard of some amount  
15 of change order that occur, particularly on the  
16 types of jobs that we do here, which are  
17 renovation jobs on older buildings. In any case,  
18 there's additional amounts assessed on errors and  
19 omissions and they are looked at differently.  
20 But to date on the SMART Program there has not  
21 been an attempt at recovery of any dollars on  
22 error or omission change orders. And that's, you  
23 know, for various reasons.

24 The projects that have completed fully, so  
25 the architect and the contractor have been closed

1 out on the jobs, the majority of those projects  
2 had very, very low rates of change orders and  
3 actually program wide on completed projects the  
4 average is under one percent for all the change  
5 orders together, not just errors and omissions.  
6 So it's very low by industry standards. But  
7 there will be a continued effort at looking at  
8 every single project with errors and omissions  
9 and if it exceeds the threshold to be determined,  
10 because I don't think we're completely decided on  
11 that or in agreement with the board on what that  
12 threshold is, then there will be some effort made  
13 at recovery of those dollars.

14 MS. FERTIG: And are you doing that and are  
15 you working with the attorney's -- the school  
16 board attorney's office to make that  
17 determination as to whether they feel it's worth  
18 pursuing?

19 MS. LANGAN: Yes, we are. We're working with  
20 the General Counsel's Office.

21 Another item that I'll just add on to what  
22 Ms. Carpenter talked about was we -- in working  
23 with the General Counsel's Office we have  
24 developed a concept of tracking what those errors  
25 or omissions, back charges, if you will, would

1 be, and it's -- you know, there's a calculation  
2 that we have worked with Atkins on and talked to  
3 Mr. Cooney about -- about how we would come up  
4 with an amount of a percentage to charge.

5 So we are working closely with that office  
6 and will continue to do so and I would guess, as  
7 Ms. Carpenter talked about, as we complete  
8 projects, we are now, I think, at 92 projects  
9 that we've completed, we'll be looking more at  
10 that, but we have developed a formula and a  
11 concept to be able to go back to architects and  
12 engineers.

13 MR. MEDVIN: Dr. Lynch-Walsh?

14 DR. LYNCH-WALSH: I couldn't help but notice  
15 Ramblewood Elementary, which has had its share of  
16 issues. What is the nature of this change order  
17 that's included here? Sorry. That's on page 23.

18 Because Ramblewood is the one that should  
19 have happened in the summer, dragged on, so the  
20 kids and the teacher have had to live with these  
21 things sticking out of the windows all year. Is  
22 this change order to do with the HVAC or  
23 something else?

24 It's the last one in the table under Current  
25 Observation Status. Because this looks like

1 something new.

2 MS. LANGAN: Through the Chair?

3 Ms. Carpenter is going to look that up  
4 because we don't have it at hand, but she'll go  
5 into e-Builder and look that up as to what  
6 specifically it was.

7 As you know, that contractor has been  
8 terminated for cause and so any change orders  
9 that that company was owed now goes to the  
10 bonding company who has mobilized a new  
11 contractor to complete that work.

12 DR. LYNCH-WALSH: And I have a clarification  
13 question on that. So it kind can of is for both  
14 parties.

15 How old is the change order? Or is that an  
16 e-Builder question, too?

17 Okay. Cypress Bay, what were those change  
18 orders for? I ask about Cypress Bay because  
19 there's literally, correct me if I'm wrong, no  
20 more budget left for Cypress Bay. In fact, to  
21 demolish the portables which were not included in  
22 the project scope, they've come back to the board  
23 for more money. Which keep that in your memory  
24 bank because there are certain schools that can't  
25 apparently come back for more money but Cypress

1 Bay and Falcon Cove keep coming back for more.

2 MR. GUMS: Chris Gums, RSM.

3 For the Ramblewood change order the 1250B  
4 form is dated July 2021.

5 DR. LYNCH-WALSH: Does that mean that's when  
6 it started in the process or that's when it got  
7 approved?

8 MR. GUMS: I would defer to management on  
9 that.

10 DR. LYNCH-WALSH: Okay.

11 MS. LANGAN: Yeah, through the Chair?

12 That 1250B is when it goes to the board and  
13 gets approved. So we would have to go back to  
14 all of the backup to tell you when it started.

15 DR. LYNCH-WALSH: Well, I don't want to hold  
16 up this group because I expect to have the answer  
17 tonight because I'm going to be asking about that  
18 contractor and some of the nature of their change  
19 orders, but -- and Cypress Bay I think we've  
20 talked about. I was hoping for a quick answer,  
21 but I'm good.

22 MS. LANGAN: Through the Chair?

23 We can have that this evening, but then we'll  
24 also transmit it for this group through Mr.  
25 Jabouin.

1 MR. JABOUIN: Thank you.

2 MR. MEDVIN: Ms. Shaw?

3 MS. SHAW: Just one observation. With 92  
4 closed projects I am quite surprised -- well,  
5 nothing surprises me anymore -- that we don't  
6 have some kind of policy as to when we have  
7 errors and change orders and the reconciliation  
8 change order is completed whether we're going  
9 through that bond, because I'm sure for each  
10 contractor there is a bond or an insurance that  
11 we can go through, but I am quite surprised that  
12 we don't have any way -- for me, one percent is a  
13 lot of money. You have a \$30 million project and  
14 you're saying one percent is okay. That's an  
15 issue for me. So I think -- I'm not saying we're  
16 going to be 100 percent, we should be, because I  
17 think -- if you cannot add a piece of paper, have  
18 someone send you something on Excel and add it  
19 correctly, whatever it is we need to do, and  
20 maybe because this is what I deal with on a  
21 day-to-day basis is construction accounting, this  
22 is just ridiculous.

23 DR. LYNCH-WALSH: What page are you on?

24 MS. SHAW: I'm just commenting on the --

25 DR. LYNCH-WALSH: Well, you mentioned one

1 percent, so I'm just trying to follow.

2 MS. SHAW: -- the one percent.

3 So I think we need to do a little bit better.  
4 And because I'm not hearing that there are any  
5 changes today and so that was then 92 projects  
6 closed out, but as of today we still don't have  
7 any kind of rules in place.

8 MS. FERTIG: Did you make a motion to  
9 transmit? Are you adding to that to express  
10 concern that we don't have --

11 MS. SHAW: Yes.

12 MS. FERTIG: I think I seconded it, but.

13 MS. SHAW: Now, I am, and I'm even thinking  
14 whether I should withdraw my motion, but I know  
15 -- great job by you and I don't think we want to  
16 extend this any further. I don't think there's  
17 any additional work that you're able to do that's  
18 going to change the impact of what's going on.  
19 Maybe for future audits we ask for other things,  
20 but I think we do need some additional  
21 information when we transmit that, so, yes.

22 MS. FERTIG: With a request to look at how to  
23 recover funds from --

24 MS. SHAW: Yeah.

25 MS. FERTIG: And I'm seconding it with that



1 addition.

2 MR. JABOUIN: Can I please have the wording  
3 again?

4 MS. SHAW: That we have some policy how to  
5 recover funds in terms of errors, whether it's  
6 from change orders or any kind of errors within a  
7 contract.

8 MR. JABOUIN: Motion to transmit with a  
9 request that we have some policy to recover funds  
10 on errors such as change orders in a contract.

11 MS. FERTIG: Change orders due to  
12 construction -- consultant error or E&O.

13 MR. MEDVIN: Any other comments on the  
14 motion?

15 DR. LYNCH-WALSH: Yeah, I just want to make  
16 sure we're not fixing a problem that didn't  
17 already have an SOP.

18 There is no process to go after errors and  
19 omissions?

20 MS. LANGAN: Through the Chair?

21 We have looked at -- it's more that there's  
22 not not a process, it's more how do you calculate  
23 it? Because, obviously, you have to calculate an  
24 error or omission. For example, if it's -- if  
25 it's an omission, the district cannot gain value

1 without paying for something. So what we look at  
2 is the original bid date cost, what the district  
3 would have paid for on that day versus what  
4 they're paying on a change order. So it's not  
5 just a simple -- that's what we've been working  
6 on, is to develop a formula and process that is  
7 fair and reasonable to both the district and the  
8 consultants.

9 And I would just add that this is a good  
10 opportunity because this week we did take an  
11 updated Policy 8000 to the school board for  
12 consideration. They have asked us to modify that  
13 policy and come back to them. And that would be  
14 an opportunity for us to include some language to  
15 address the concerns that have been mentioned  
16 here today for errors and omissions.

17 So Ms. Carpenter and I will work on that with  
18 the General Counsel's Office and Ms. Marte to see  
19 if we can put something together to get that  
20 policy enacted.

21 MS. FERTIG: And for as long as I've been on  
22 this committee, this has come up several times  
23 over the years, the school board has not pursued  
24 dollars that they should pursue. Any amount of  
25 money we get back we can spend. So we should be

1 pursuing those moneys. We're seven years into  
2 this, this should be done without delay.

3 I -- I would -- I would think that you could  
4 find attorneys in the community who would do this  
5 on a contingency, if nothing else, and we might  
6 realize some return as opposed to no return. So  
7 I'm glad this is in the motion and I hope that it  
8 gets done quickly.

9 MS. SHAW: And in fairness to our communities  
10 as well, because I'm hearing fairness to the  
11 district and the consultant, the consultant has a  
12 job to do and that's their job to make sure that  
13 this is correct. So, yes. And I have an issue  
14 with one percent. One percent could be a huge  
15 amount of money as it relates to each contract.

16 MS. FERTIG: One percent of a billion  
17 dollars.

18 MS. STRAUSS: Yes, I agree, Mrs. Shaw. I  
19 want to know who determined that threshold as far  
20 as what is materiality and how we're defining  
21 that. We know materiality changes based on  
22 dollar amounts. If you're \$100 and you're \$5  
23 off, that's material; right? But if you're a  
24 million dollars and, you know, one percent, you  
25 know, \$5 would be immaterial; okay?

1           So I think we need to understand that,  
2           what -- how is materiality being determined for  
3           this? One percent, if you're using that one  
4           percent across the board, it's not appropriate.  
5           In professional practice I would definitely never  
6           recommend that for any of my clients.

7           DR. LYNCH-WALSH: Where is the number one  
8           percent, because -- what page is that on?

9           MS. FERTIG: It was verbalized.

10          MS. SHAW: It was verbalized.

11          MS. CARPENTER: It was said that the average  
12          to date is less than one percent currently. I  
13          was just telling you where we were at. There  
14          hasn't been a threshold established anywhere.

15          DR. LYNCH-WALSH: The average to date for  
16          what?

17          MS. CARPENTER: No, there had not been a  
18          threshold. I was stating that there is no  
19          threshold, currently, but that what we're running  
20          right now with projects that have been completed  
21          is that the overall change order amounts amount  
22          to less than one percent of the contract value,  
23          the original contract value.

24          MR. MEDVIN: And that's not necessarily an  
25          omission or an error either that causes that? I

1 know we're making a lot of talk here, but --

2 MS. CARPENTER: Correct.

3 DR. LYNCH-WALSH: It could be owner request.

4 MS. CARPENTER: Correct. So that includes  
5 owner requests and unforeseen and error and  
6 omissions.

7 MS. STRAUSS: So through the Chair?

8 I'm sorry, but if we're not even establishing  
9 what that threshold is, then what are we working  
10 towards?

11 DR. LYNCH-WALSH: There are industry  
12 standards.

13 MS. STRAUSS: I mean, that's a problem.

14 MR. MEDVIN: She did not say there was a  
15 written threshold.

16 MS. STRAUSS: No, she said that there is no  
17 written threshold.

18 MR. MEDVIN: No, she also said that the  
19 variance, I believe, is not yet one percent from  
20 change orders, not from omissions or errors. So  
21 I think the true errors may be much less.

22 MS. STRAUSS: No, that's not --

23 MS. SHAW: No, no, no.

24 MR. MEDVIN: That's what she said.

25 MS. SHAW: He would need to read it back.

1 The verbiage was, we are going to work with the  
2 attorney's offices to try to look at a one  
3 percent threshold. I wrote it down.

4 DR. LYNCH-WALSH: Yeah, I don't know that  
5 that's what they're saying.

6 MS. CARPENTER: If I did say that, I did not  
7 mean to say that.

8 There has been no threshold established.  
9 There have been reports and verbal statements  
10 made about industry standards in construction,  
11 not only by AECOM but also by the gentleman that  
12 spoke for the BOC last time, I can't remember, at  
13 the board meeting, about industry standards being  
14 somewhere upwards of five percent, of five to  
15 eight percent in general for construction  
16 projects, particularly renovation work, the way  
17 we do here. But we have not -- there is no  
18 written policy here that states any kind of  
19 threshold.

20 MR. MEDVIN: Yes?

21 MR. BAYS: This isn't exactly unprecedented  
22 in this district. We had a -- during the last  
23 recession we had an initiative by the contracts  
24 department within the facilities division and  
25 architects and engineers were pursued for the

1 first dollar of error and the result was there  
2 was some money recovered. And, please, let me be  
3 clear, I'm only speaking of change order errors  
4 and omissions. There was some money recovered  
5 and there were a great number of consultants who  
6 vowed to never work for this district again.

7 There is, from a number of professional  
8 associations, a lot has been written about  
9 industry standard thresholds that are considered  
10 normal and reasonable for different types of  
11 work. The type of work we're doing in this  
12 program is the most difficult, working on  
13 hundreds of older buildings and forecasting  
14 exactly what will be found when you enter into  
15 that work. Our buildings have been in great  
16 deterioration for a very long time. So what is  
17 unearthed when the building is dismantled is very  
18 often not what was anticipated.

19 So to expect that we will have perfect  
20 construction drawings and specifications just  
21 will not happen. And as a consequence, since  
22 thus far the rate of errors and omissions and the  
23 total rate of change orders as a percent of  
24 construction has been very, very small relative  
25 to those prevailing industry standards, the

1 district has not taken the step to try to  
2 recapture funds on any project to date. And  
3 that's what's been conveyed today so far here.

4 MS. STRAUSS: It's very upsetting. I think  
5 any money that we are owed, that we should go  
6 after and pursue.

7 MR. MEDVIN: Let's -- okay. I think we could  
8 -- we've been on this for a long time.

9 MS. FERTIG: So we're keeping the motion the  
10 same; right, Phyllis?

11 Okay. Then we can vote.

12 MR. MEDVIN: Let's vote on the question,  
13 please?

14 All in favor?

15 COMMITTEE MEMBERS: Aye.

16 MR. MEDVIN: Opposed?

17 DR. LYNCH-WALSH: No, because I'm not even  
18 clear at this point what we're voting on.

19 MR. MEDVIN: It's for submitting the report  
20 with the addition that Phyllis made.

21 Time is of the essence here. Let's move on,  
22 please.

23 MR. JABOUIN: Yes, Agenda Item Number 15 is  
24 the next item.

25 So we did ask RSM to perform a review of the



1 roofing asset management RFP for my team. This  
2 review is included as Agenda Item Number 15. The  
3 document has several pages but RSM summarizes it  
4 on page 1. And through my review of the report  
5 the errors were minor. They related to, mostly  
6 to references and points that are not applicable  
7 to a particular RFP in roofing asset management.

8 We did receive adequate responses from  
9 district management who's here from capital  
10 programs to answer any questions and I'll just  
11 ask RSM to say a few introductory words.

12 MR. GUMS: I think we're okay to open up to  
13 questions.

14 I can quickly touch on the transmittal letter  
15 here. As Joris noted, we had a few minor  
16 comments within our deliverable, mainly related  
17 to the scoring criteria included in the document  
18 where the scoring in certain sections did not  
19 align with the main scoring rubric. We also  
20 noted a few errors related to in-document  
21 references. Our understanding is that a prior  
22 RFQ or RFP was used to create that document which  
23 resulted in some erroneous section references  
24 that required updating.

25 The remaining comments related to formatting

1 and syntax errors where the contract language  
2 required minor modification, but, as Joris  
3 mentioned, all the comments provided by  
4 management addressed the individual findings  
5 within the deliverable.

6 MR. MEDVIN: Ms. Walsh?

7 DR. LYNCH-WALSH: So ultimately you guys  
8 reviewed the scope of services, the evaluation  
9 criteria, so usually it's, I believe, like  
10 chapters or section 6 -- 4, 5 and 6?

11 MR. GUMS: We reviewed the entire document.

12 DR. LYNCH-WALSH: The entire thing. All  
13 right. Thank you.

14 And everything, all your observations in  
15 terms of these things that can be fixed were  
16 fixed?

17 MR. GUMS: So we have not reviewed the  
18 revised document, but management has indicated  
19 that those errors have been corrected.

20 DR. LYNCH-WALSH: Okay.

21 MS. DAHL: I move that we transmit the --  
22 Number 14 -- or, I'm sorry, 15, Roof Assessment  
23 Management.

24 MS. SHAW: Phyllis, second.

25 MR. MEDVIN: Okay. Ms. Dahl made the motion

1 to transmit. Ms. Shaw was second.

2 All in favor?

3 COMMITTEE MEMBERS: Aye.

4 MR. MEDVIN: Opposed?

5 (No response.)

6 MR. MEDVIN: Motion carries.

7 Last but not least?

8 MR. GUMS: Thank you guys.

9 MR. JABOUIN: Thank you very much.

10 For Agenda Item Number 16, this is a  
11 tentative document of subject matters that are  
12 under consideration for the next Office of Chief  
13 Auditor Audit Plan. So, of course, this is the  
14 plan required by School Board Policy 1002.1 and  
15 it's a basis for running any audit functions  
16 globally.

17 I ask the committee to send me any comments  
18 between now and June 30th, but to remember our  
19 plan is limited by several factors, one of them  
20 is our head count. We do have six open  
21 positions. We have some positions that we've  
22 struggled to fill for a very long time and it's  
23 very challenging, not just for us but other  
24 departments throughout the district to be able to  
25 hire good qualified people. We've got a couple

1 people that are eligible for retirement and then  
2 we have some unpredictable risks that occur  
3 during the year. Some of the requirements of the  
4 Auditor General, some of the Inspector General.

5 Also, you know, a lot of unknown situations  
6 regarding any expectations of us in the grand  
7 jury report.

8 But yet the audits have to be done correctly  
9 and they have to be done within general  
10 standards, you know, government standards, which  
11 includes standards for fieldwork reporting and  
12 they have to be reviewed.

13 So, you know, with respect to some areas  
14 that, you know, is on our plan, you know, if you  
15 take a look at Information Technology, your  
16 general Information Technology controls are part  
17 of the plan as it has been, you know, regarding  
18 certain things, like general access, web  
19 reporting, change management, backup and  
20 controls, and then specific applications that we  
21 lean on. And those are part of the program.

22 And then on the IT hardware, that's where the  
23 Tony Hunter projects that were discussed at both  
24 the audit committee and the board member would be  
25 at.

1           And then with Construction, there's the SMART  
2 Bond Program. You saw one report of that just  
3 before. Then there is the, you know, non-SMART  
4 projects. And then in -- with the various  
5 contracts that the district has.

6           You know, the whole process, when you take a  
7 look at procurement -- the idea is to look at  
8 things from procurement to pay and all the  
9 different things that go in between it.

10          Also, you know, very important, of course,  
11 required are discipline, behavior threat  
12 assessment work, maintenance work in PPO that's  
13 been outstanding to be done, and payroll of the  
14 schools and the departments, the financial  
15 statements audit work.

16          And then, you know, as it pertains to, you  
17 know, the regulators, Auditor General, Inspector  
18 General, grand jury, certain things that we're  
19 looking for from other unknown regulatory  
20 requirements that may surface.

21          And then we have required audits of internal  
22 funds. The Auditor General looks at that, the  
23 property inventory audits. We have 226 schools  
24 with over 400 departments that need to be  
25 reviewed. And then the follow-up. There is the

1 regular follow-up that we do and then the  
2 enhanced follow-up programs that we have where  
3 we've analyzed issues. And I would have  
4 actually -- if the schedule permits at the next  
5 meeting I'll include it, it was supposed to be at  
6 this meeting, show the committee a snapshot of  
7 what we're doing as far as following up on  
8 findings.

9 And then comes other areas that don't yield  
10 reports that are very important, all the charter  
11 school review work that we do. And we're  
12 supposed to review them for proper standards of  
13 financial management. Those don't end up  
14 yielding a report.

15 There is the inventory process improvement,  
16 the payroll process improvement. And then we  
17 start getting to the point where between the  
18 audits that are in process and the ones that are  
19 risk focused and the ones that policy requires us  
20 to do, the board, the audit committee wants to  
21 do, then comes, you know, other areas as far as  
22 the travel, some of other grants, transportation,  
23 the FTE controls.

24 So there is, you know, quite a bit of areas  
25 that need to be part of our regular audit

1 strategy. And then initiatives that are ongoing  
2 regarding our reporting to the board and how that  
3 will work, policies that need to be updated  
4 within the office, not just 1002.1 but other  
5 related policies as well. Training of our team  
6 members to make sure that we're up to date on  
7 proper audit practices and then moving our group  
8 to an electronic work paper environment from a  
9 very manual process that we currently have.

10 So it's going to be a full year. We are  
11 still behind six people that we hope to be able  
12 to fill to be able to meet everything that's  
13 there.

14 So my question or my request from the  
15 committee is before June 30th, as you look at  
16 this, if you have any thoughts that you want to  
17 go ahead and communicate to me, please, do so.  
18 And just to me, not to the entire group, before  
19 June 30th, please.

20 Thank you.

21 MS. STRAUSS: Thank you. I just have, sorry,  
22 just one comment. You really quickly skipped  
23 over number 4 on page 1.

24 MR. JABOUIN: I'm sorry, Ms. Strauss. One  
25 moment, please. Yes, the behavioral threat

1 assessment.

2 MS. STRAUSS: That's correct, sir. So you  
3 mentioned it and then said maintenance, payroll,  
4 financial statements.

5 I think we need to pause on number 4. Okay?  
6 We had a lot of discussion in the last meeting.  
7 Since then we've had another school massacre.  
8 The audit report that we saw was extremely  
9 outdated. I know you communicated to all of us  
10 that we would not be taking that topic to this  
11 meeting because in Dr. Cartwright's new  
12 organizational structure it's an unfilled  
13 position at this point that would be potentially  
14 responsible for providing us a monthly report on  
15 the behavioral threat assessment against the  
16 audit criteria on that report so things can be  
17 caught in a timely manner and not us see it a  
18 full 12 months later.

19 However, you also did indicate in that email  
20 that beginning with the end of school, which I  
21 believe is next Thursday, correct, that you will  
22 immediately begin the audit process of that and  
23 we will not see a 12-month delay in seeing that  
24 audit report.

25 Given now that things have gotten even more



1 serious, when I never could have imagined that  
2 they would have through another major school  
3 shooting, I would like to know, because I know I  
4 asked for that to be delivered to us in that  
5 August meeting and you just gave me a blanket,  
6 no, with no, I will try, I will strive to, I  
7 can't do it for that meeting but maybe, you know,  
8 I can commit to X meeting.

9 When will you commit to presenting us your  
10 initial findings that you conduct over the summer  
11 in regards to this audit?

12 This is our community.

13 MR. JABOUIN: Sure, Ms. Strauss.

14 This -- the behavioral threat assessment  
15 report was discussed at length at the school  
16 board meeting and in addition to proceeding with  
17 the next behavioral threat assessment the board  
18 members had certain directives that I took note  
19 on.

20 But that is the plan, is to, as I  
21 communicated, to start the fieldwork after school  
22 has ended. And so we have already contacted the  
23 RSM team on that. We've begun to get information  
24 such as when people will be in and out of the  
25 office so that way the fieldwork will proceed.

1           Now, similar to every audit, as the question  
2 came up as far as the property and inventory and  
3 warehouse audit, as you know from your profession  
4 and your certification, an audit, itself, needs  
5 to meet the audit standard, it has to be  
6 reviewed, we have to have the responses. And so  
7 when the report, which will cover School Year 22  
8 is done, it will be presented to the committee.  
9 So we don't have an exact date on that.

10           MS. STRAUSS: Can I have a timeframe?

11           MR. JABOUIN: No.

12           MS. STRAUSS: No? No timeframe on that.

13           Okay. Because that's troubling to me. And  
14 also it's troubling that it's number 4. I don't  
15 know if this was like put in order of importance,  
16 but, I'm sorry, you know, everything is  
17 important, and I get it, you all have a lot on  
18 your plate, but I think that is number one most  
19 important and that's what this community would  
20 want to see first and foremost.

21           MR. JABOUIN: Now, this is an area of focus.  
22 I reported that the audit work is continuing and  
23 that is the situation. So there are many areas  
24 of importance and this is a very important area.  
25 And so, as I mentioned to you, the work is

1 getting done.

2 But we need to make sure that when we present  
3 reports and findings that there are action plans  
4 that will indeed address the root cause of the  
5 issues. And that takes time to make sure that we  
6 get an adequate response.

7 So I would say, for example, in the most  
8 recent RSM report that was just reviewed, when  
9 some of the initial responses came in they did  
10 not address some of the points as I thought  
11 needed to be done and we sent them back.

12 MS. STRAUSS: Fantastic. Can we just get  
13 some updates at our audit meetings? I understand  
14 that it won't be done and there's work. We all  
15 understand the nature of an audit and how it  
16 works. Can we just get updates?

17 MR. JABOUIN: I think what -- to get to your  
18 point, I think that, given your interest, it is  
19 worthy of me to give you a verbal update if the  
20 report is not ready. Because you want to know  
21 how it's going --

22 MS. STRAUSS: Yes.

23 MR. JABOUIN: -- and I've mentioned to you  
24 since we last spoke that we've gotten the process  
25 going, we've gotten the vacation schedules from

1 the principals, so we know when they're out  
2 because they are key to be able to verify the  
3 documentations that are in EdPlan.

4 So progress is continuing and I think it's  
5 worthy of me, the committee members have an  
6 interest in that, and I want to obviously give  
7 the committee the comfort that we're not just  
8 sitting on it, we are moving forward with it, so,  
9 yes, Ms. Strauss.

10 MS. STRAUSS: Fantastic.

11 MS. FERTIG: So just to her point, Mr.  
12 Jabouin, and I know you've done a great job on  
13 this over the years, but we used to at the  
14 beginning of the meeting just have a quick update  
15 on a couple of topics, not every month, but  
16 quarterly or whatever we had asked, so that every  
17 month there would be one or two and they would be  
18 on the agenda as updates so we could know that  
19 when we -- could we -- I don't know what happened  
20 to that but I know we've asked for updates on  
21 several things in recent months and I'm just  
22 wondering if we can just see that in print on the  
23 agenda, update on such and such so we know?

24 MR. JABOUIN: Yeah, I have a thought Ms.  
25 Fertig. And some of it has come down to just the

1 amount of things on the plate. You may recall I  
2 used to do a Chief Auditor's report that captured  
3 a variety of things that we're working on, even  
4 things as far as, you know, who we've hired, who  
5 left and things like that. Due to timing I have  
6 not been able to compile that.

7 Now, with Ms. Arcese being a director and  
8 being able to lead our group operationally, I  
9 think that -- because there is a lot of efforts  
10 that we do that I think I'd like the committee to  
11 know, because not only because they absorb time,  
12 the committee would have some interest in.

13 So, if I may, I'll bring back those Chief  
14 Auditor reports that capture everything, like  
15 what's going on in the in-process audits,  
16 including the behavioral threat assessment and  
17 the other ones that the committee may not know to  
18 ask about and then people can ask me some  
19 questions, on page 7 you're talking about this  
20 project, so if that's okay, if you remember that  
21 from the past, that could be something to do.

22 MS. FERTIG: That's like, for example, the  
23 motion that Ms. Shaw made on including something  
24 about trying to come up with a process for  
25 recovering funds, I would -- you know, I don't

1 expect to hear something on that every month, but  
2 I would certainly like to hear how we're  
3 progressing. On the presentation for the  
4 policies that Dr. Lynch-Walsh, I would like to  
5 hear, you know, not every month, again, but --  
6 and, again, on the behavioral threat assessment  
7 so that we --

8 MS. STRAUSS: I'd like that every month.

9 MS. FERTIG: -- routinely are having -- we're  
10 routinely having updates on the things that we've  
11 asked -- you know, that we've asked to have  
12 emphasized.

13 MR. JABOUIN: And those of you on the  
14 committee, if you remember that, I will do that.  
15 I may not be able to do that for the August  
16 meeting, but I want to go ahead and bring that  
17 in, at least on the September. I will give Ms.  
18 Strauss a verbal update on that.

19 MS. DAHL: We don't have an August meeting.

20 MR. JABOUIN: August 2nd, please, be here.

21 DR. LYNCH-WALSH: August 4th.

22 MR. JABOUIN: Sorry. August 4th. Thank you.

23 MS. STRAUSS: So it's not reasonable between  
24 June 1st and August 4th for you to compile that  
25 for an August 4th meeting? I mean, that's two

1 months.

2 MR. JABOUIN: I can provide the update that  
3 you requested but I'd like to give the committee  
4 a broader update and it's going to take some time  
5 to compile that. Because in addition to what's  
6 going on in this meeting there's a variety of  
7 things from other meetings that I'd like to be  
8 able to capture as well.

9 MS. STRAUSS: Okay. I just -- I, personally,  
10 would love to see on August 4th an update on the  
11 behavioral threat assessment. I'll just keep  
12 going back to that.

13 MR. JABOUIN: Dr. Lynch-Walsh?

14 DR. LYNCH-WALSH: Yes, I'm going to go one  
15 further. I would like to see the same dedication  
16 to getting the Q4 audit while we're still in Q4  
17 having to do with the program manager put to the  
18 behavioral threat assessment audit. Because  
19 while I'm not sure myself that the audit would be  
20 done for August, I would certainly expect to see  
21 it done by September. And that should be a do or  
22 die, because this is about people dying. There  
23 are a lot of similarities between the shooter  
24 from MSD and the shooter in Texas. 19, and  
25 correct me if I got my number wrong, children and

1 two adults died in Texas for -- there are  
2 similarities there. And that -- what brings  
3 people comfort is having some degree of comfort  
4 that steps have been taken since our shooting and  
5 that it is even more important because of Texas.  
6 Because what we don't want to see happen between  
7 now and whenever we get the behavioral threat  
8 assessment audit is another shooting. I don't  
9 know how many it will take before this becomes a  
10 priority.

11 So I could see maybe August being a stretch,  
12 but I cannot see September being a stretch for a  
13 completed audit.

14 If you can do it for the program manager you  
15 can do it for behavioral threat assessment. It  
16 is, in fact -- it's not the first time it's being  
17 audited. This would be the current year. So  
18 they already have a scope of work, they know what  
19 they're looking for, it's just them going through  
20 the motions of the audit.

21 It is important. It is critical. And this  
22 district has a huge trust problem. You now  
23 report to the board. And, trust me, I believe  
24 that Ms. Strauss will be talking to her board  
25 member and I will be talking to mine.



1           So a lot of times when we're jumping up and  
2 down about something it's for you to be proactive  
3 and recognize it as a priority before you start  
4 getting beat up by board members.

5           MS. STRAUSS: We're trying to do what's best  
6 for the public, what this community is asking  
7 for; okay? And, quite honestly, it's just not  
8 acceptable when it comes to this. And I'm not  
9 going to have blood on my hands because we're  
10 sitting here asking for it and you're telling us,  
11 no, that it can't be done in a certain amount of  
12 time. And, honestly, that won't be a good answer  
13 to parents that lose their kids. It wouldn't be  
14 a good answer to me. I'll tell you that much.

15           MR. JABOUIN: So to the committee I wanted to  
16 mention that the behavioral threat assessment  
17 work is very important and it is proceeding.

18           Now, before the reports, including the last  
19 one that you saw, proper action plans need to be  
20 done and we need to get adequate responses and  
21 the fieldwork has to be done correctly. Now, you  
22 process, itself, needs to happen in order for the  
23 report to be finished.

24           So when the report is completed by RSM it  
25 will be presented. So there will be fieldwork

1 that's being done. Now, there is a new procedure  
2 manual that was approved. There's also a new  
3 procedure manual that was approved for School  
4 Year 23. All of those need to be corrected on  
5 that end. I'm sorry, need to be addressed,  
6 excuse me.

7 So the -- the work will continue. And as I  
8 mentioned to you, Ms. Strauss, I will provide an  
9 update. It makes sense because you and the  
10 committee have an interest on it. I will also be  
11 providing a more broader update in a report that  
12 I used to provide and that will be done.

13 MS. DAHL: I have one -- I have one quick  
14 question. When was the last time Title I was  
15 audited? Because that's a huge amount of money  
16 that comes to this district and its federal, and,  
17 trust me, they want every single penny back that  
18 we don't use correctly.

19 MR. JABOUIN: So Title I is one of the areas  
20 that the Auditor General just looked at in the  
21 report that was presented to committee recently.

22 MS. DAHL: Maybe I missed it.

23 MR. JABOUIN: It was part of the single  
24 audit. Only because it was -- I can't recall if  
25 it was presented at the April or the March

1 meeting. So Title I is part of the scope of what  
2 they look at because they look at all of the  
3 federal grants, including Title I.

4 MS. DAHL: Okay. So you're saying the  
5 Auditor General did that. When have we done it?  
6 Because I do, you know, remember that there was  
7 an issue a couple years back on Title I.

8 MS. FERTIG: It came out in the Auditor  
9 General's report.

10 MS. DAHL: I just have concerns about that,  
11 because, like I said, they want their money back.

12 DR. LYNCH-WALSH: You may need to look at  
13 what the scope was that they looked at this time.  
14 Because that last one that they did there were  
15 all those misallocations that needed to be  
16 sorted. So I have a hard time believing that  
17 we're 100 percent in compliance with allocating  
18 the Title I funds.

19 Just for point of clarification, so by June  
20 30th are we bypassing how we would normally  
21 develop an audit plan?

22 What is the point of us individually giving  
23 you input?

24 Are you then trying to come to the August  
25 meeting with a completed audit plan?

1 MR. JABOUIN: So I am -- obviously it's part  
2 of the process. So just, for example, what Ms.  
3 Dahl indicated about Title I, if that's an area  
4 of concern to her, she should email that to me.  
5 Although I picked up that communication here. If  
6 there are any others that are thought of, that  
7 should be communicated to me so I can go ahead  
8 and process it in the creation of a plan.

9 DR. LYNCH-WALSH: Right, but if somebody  
10 expresses a concern and you do not value that  
11 concern, no one else will know that they had the  
12 concern. So normally we would bring things up at  
13 the meeting in sunshine so that everybody can  
14 hear and discuss the different items that people  
15 are interested in having included in the plan.

16 If we're all sending it to you individually  
17 we won't know and then people will have to bring  
18 up, hey, wait, I gave you a list of five things  
19 and I don't see any of them in this proposed  
20 plan.

21 MS. FERTIG: Well, we've discussed it several  
22 times, so I kind of took this as -- I mean, we've  
23 delayed -- you know, we've kind of suggested  
24 additions and all, so I took this as a somewhat  
25 vague outline. I'm only going to say it because

1 it doesn't go into a lot of detail.

2 DR. LYNCH-WALSH: Vague is the right word.

3 MR. JABOUIN: By design.

4 MS. FERTIG: Outline to see what the plan is.

5 And I mean, I don't know what we're doing with  
6 it, but I feel like we've given a lot of input  
7 and I know that we have repeatedly asked, for  
8 example, in the area of technology for certain  
9 things to be looked at. We've talked about the  
10 behavioral analysis. We've talked -- and so I  
11 was assuming you were giving this today.

12 MR. JABOUIN: No, given the April 28th  
13 meeting and given some objectives that we have to  
14 meet it wasn't possible for us to do that. So I  
15 would like to be able to process that. What I  
16 wanted to do was give a forecast to the  
17 committee.

18 At the end of the process I do want the  
19 committee members to recognize that we have a  
20 certain amount of resources. So we are putting  
21 things in the plan and ultimately not everything  
22 can be in the plan. There are audits that we are  
23 required to do and we don't have any choice on  
24 it. And there's also risks that also come up.

25 MS. FERTIG: I think we understand that. I

1 really do. I just was talking on the issue of  
2 input. I think we've given a lot of input about  
3 things we feel are critical for the coming year  
4 and ultimately you're going to go to the board  
5 with a plan that -- I'm just not sure, Nathalie  
6 --

7 DR. LYNCH-WALSH: When? When are you going  
8 to the board with this proposed audit plan for  
9 them to approve?

10 MR. JABOUIN: It's very similar to the  
11 previous responses. I don't have that  
12 information right now.

13 DR. LYNCH-WALSH: It won't be before we meet  
14 in August though?

15 MR. JABOUIN: I would have normally given the  
16 previous answer, but, no, it will not be, due to  
17 timing. So we'll have a discussion on it in  
18 August.

19 MS. SHAW: And that was the question I had,  
20 Ms. Fertig. Because I know when we discussed it  
21 I think the discussion was there weren't  
22 enough -- any room for you to do any additional  
23 audits and then, you know, for us to provide  
24 feedback. Now, if we're going to provide  
25 feedback, since I can only provide feedback to

1 you, can you send us a comprehensive list of what  
2 was sent to you so at least all of us  
3 individually and collectively know what is being  
4 sent, number one?

5 MR. JABOUIN: Yes.

6 MS. SHAW: Number two, there's no place on  
7 this agenda that has audit member comments. And  
8 the last few minutes we have had discussions of  
9 things that are not on the agenda and I would  
10 really like to have something like that on the  
11 agenda that allows me to speak on, similar to  
12 what just happened, on something that's outside  
13 of the items on the agenda.

14 MR. JABOUIN: Isn't there an audit committee?

15 MS. FERTIG: Typically, there was.

16 MR. JABOUIN: Did I neglect to include it?

17 I apologize to the committee. Normally we  
18 have an audit committee comment section. That is  
19 not here as I'm looking at it, myself, as well.  
20 So I apologize to the committee. There usually  
21 is room for that and this time I did not include  
22 it.

23 MR. MEDVIN: You just need a five hour block  
24 of time.

25 MS. SHAW: Right. So, and I just want to

1 say, let us know what it is that you're able to  
2 accomplish within the next year so I'm not  
3 sending you a list of five items, Mrs. Strauss is  
4 not sending a list of her five items and around  
5 the board all nine of us.

6 MR. JABOUIN: Actually, I would like to get  
7 those five items.

8 MS. SHAW: But the problem is, just like we  
9 had a couple months back where we're suggesting  
10 additional items and you're saying, no, no, no.

11 MR. JABOUIN: I'll still process them but I  
12 would like to get -- even if you add them all up  
13 and they add up to be five and five, whatever, I  
14 still would like that because there may be some  
15 commonalties that are there. And I'll summarize  
16 it to the committee. But ultimately I do want  
17 the committee to know there are more potential  
18 audit subjects than can actually be audited, just  
19 like any other school district. The key is to be  
20 able to address the ones that are very important  
21 to the district, like the ones that we discussed  
22 today, as well as the ones that are important to  
23 our regulators. Those are very important as  
24 well. And so there will be other areas that we  
25 have an interest in auditing that we can't do



1       them or at the least not this year but we want to  
2       go ahead and put them in line for future periods.

3           MS. SHAW: And we do understand and I think  
4       that was one of the reasons when you first came  
5       on board, one of the first things we did was  
6       request additional staff and we continue to do  
7       that because we do understand, especially for  
8       those of us who are actually physically working  
9       in the field, the amount of time. And we also  
10      suggest that if you need to use the MSL the SBA,  
11      all these additional outside resources to provide  
12      assistance and to take that off your staff.  
13      Because I know an inventory audit is going to  
14      take a lot of time, especially all of the  
15      follow-up.

16           But this particular audit, my stomach still  
17      hurts from watching that news. And so I want --  
18      I want to know where we are and what we're doing.  
19      So, for me, that is absolutely critical. But all  
20      of the other ones where we're hemorrhaging or  
21      we're losing money, whether it's the SMART money  
22      bond or whatever the case may be, all of those  
23      are important. Because if we're hemorrhaging and  
24      losing money and we're not addressing it or the  
25      policies and procedure are not in place, then we

1 are no better off than we were last year or 2014  
2 or 2017, just to use that as an example.

3 So -- so I want to be able to provide a list  
4 of audits that I would like to see outside of  
5 what's here or what I think are critical, but I  
6 also want to know that when we're coming to you,  
7 then you're able to get it done, whether it's  
8 through these six additional staff, and if you  
9 need more, the next time we meet we'll do a  
10 motion to add more staff but also with the  
11 outside resources without your staff having to  
12 say, I've had it, I'm going someplace, I'm going  
13 to West Palm Beach because they're not making  
14 their staff work 80 hours a week.

15 MR. JABOUIN: If I may through the Chair?

16 MS. FERTIG: Just before you get to that.  
17 You know, I think where she started was if she  
18 sent you an email with five things, Ms. Strauss  
19 sent you five, on June 30th you're going to have  
20 all of those. You can send us a summary email  
21 sometime in July saying, here were the 25 things  
22 that were brought up, please be ready to, you  
23 know, rank these when we see you on August 4th.

24 MR. JABOUIN: Yes, yes, I can summarize it.  
25 That makes sense.

1 MR. MEDVIN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Just to remind everybody,  
3 so when I have facilities items there's a huge  
4 constraint. I believe it has been two years  
5 since the facilities audit manager retired. And  
6 correct me if I'm wrong, but I believe that  
7 position's still vacant?

8 MR. JABOUIN: Yes, I reported on that  
9 earlier. Thank you.

10 DR. LYNCH-WALSH: No, I understand that.  
11 Okay. So this can't go on. So whether there  
12 needs to be a job study analysis to up the pay or  
13 whatever the constraint is, I mean, people need  
14 to work at some point. So there has to -- I have  
15 a hard time believing that with all the  
16 recruiting that's being done that you are unable  
17 to hire somebody.

18 MS. SHAW: You're not. Not in government.  
19 I've been trying to hire a senior accountant now  
20 since February.

21 MR. JABOUIN: There are challenges for the  
22 government and other places, too, to be able to  
23 hire good qualified individuals on that end.

24 MS. STRAUSS: Well, then potentially  
25 outsource it. I mean --

1 MR. JABOUIN: Ms. Strauss, we do outsource  
2 the work. I also wanted to mention that we can't  
3 just give the work to some of these individuals  
4 to do because they'll get lost in the school  
5 district. So we have to, you know, take them to  
6 the different areas that they need to do their  
7 audits. So otherwise the cost would be  
8 astronomical.

9 So, for example, when we did the outsource of  
10 the internal funds audits, we got 33 of them done  
11 at about \$175,000. That was highly inefficient.  
12 And so that's because some of them get lost and  
13 they don't know how to pull the reports from SAP.

14 I'm sorry, Mr. Medvin, go ahead. We're out  
15 of time.

16 MS. FERTIG: Mr. Medvin, I would just like to  
17 thank you for an excellent meeting and move to  
18 adjourn.

19 MS. SHAW: Second, Phyllis.

20 MS. STRAUSS: Third, fourth, fifth.

21 DR. LYNCH-WALSH: All in favor?

22 COMMITTEE MEMBERS: Aye.

23 (Meeting was concluded at 2:10 p.m.)  
24  
25

REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

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

I FURTHER CERTIFY that I am neither an attorney, nor counsel for the parties to this cause, nor a relative or employee of any attorney or party connected with this litigation, nor am I financially interested in the outcome of this action.

Dated this 6th day of June, 2022, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter

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