

Page 1

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

Page 3

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

INVITED GUESTS:

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

GUESTS:
MR. PIERRE NORMIL, Trimerge Consulting

Page 2

COMMITTEE MEMBERS IN ATTENDANCE:
MR. ROBERT MAYERSOHN, CHAIR
MR. ANDREW MEDVIN, VICE CHAIR
MS. REBECCA DAHL
MS. MARY FERTIG
DR. NATHALIE LYNCH-WALSH
MS. PHYLLIS SHAW
MS. JACLYN STRAUSS

OFFICE OF THE CHIEF AUDITOR STAFF:

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

DISTRICT STAFF:

MS. JUDITH MARTE, Deputy Superintendent, Operations,
Office of the Deputy Superintendent, Operations
MR. ALAN STRAUSS, Chief Human Resources & Equity
Officer, Office of the Chief Human Resources
Officer
MS. VEDA HUDGE, Task Assigned Chief Student Support
Initiatives & Recovery Officer, Student Support
Initiatives & Recovery Office
MR. SAM BAYS, Task Assigned Executive Director Capital
Program, Office of Chief Facilities Construction
Management
MS. SAÉMONE HOLLINGSWORTH, Executive Director, ESE &
Support Services
MS. SHELLEY MELONI, Director Pre-Construction
MS. TERESA HALL, Director Support Services, Support
Services
MR. DANIEL SHAPIRO, Task Assigned Director School
Counseling and Brace Advisement, School
Counseling & Brace Advisement
MS. MARISA KINNEY, Director Student Services, Student
Services

Page 4

1 Thereupon, the following proceedings were had:

2 - - -

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.

<p style="text-align: right;">Page 5</p> <p>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</p>	<p style="text-align: right;">Page 7</p> <p>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.</p>
<p style="text-align: right;">Page 6</p> <p>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</p>	<p style="text-align: right;">Page 8</p> <p>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.</p>

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

<p style="text-align: right;">Page 13</p> <p>1 Proposed Audit Committee Meeting Dates/Times 2 for Fiscal Year 2023.</p> <p>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.</p> <p>19 MR. MAYERSOHN: Anybody have any questions on 20 it?</p> <p>21 MS. STRAUSS: Yes. Is that meeting still at 22 11 a.m.?</p> <p>23 MR. JABOUIN: Yes, 11 a.m. I'm sorry. All 24 the meetings would be at 11 a.m.</p> <p>25 MS. STRAUSS: Okay. Thank you.</p>	<p style="text-align: right;">Page 15</p> <p>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 --</p> <p>6 MRS. MARTE: The AFR is September.</p> <p>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 --</p> <p>10 MRS. MARTE: I thought you said AFR. The AFR 11 is September. I apologize for interrupting you, 12 sir.</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 14</p> <p>1 MR. MAYERSOHN: Dr. Lynch-Walsh?</p> <p>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.</p> <p>18 MR. MAYERSOHN: Yes, Ms. Shaw.</p> <p>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?</p> <p>24 MR. JABOUIN: Yes, so, Ms. Shaw, some of the 25 points that you brought up, as well as Dr.</p>	<p style="text-align: right;">Page 16</p> <p>1 follow afterwards.</p> <p>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.</p> <p>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.</p> <p>14 MR. MAYERSOHN: So any other questions?</p> <p>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</p>

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

<p style="text-align: right;">Page 21</p> <p>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.</p> <p>14 MR. MAYERSOHN: Are there any comments? 15 MS. STRAUSS: Yeah, I do, through the Chair. 16 Sorry. Go ahead.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 23</p> <p>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?</p> <p>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.</p> <p>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,</p>
<p style="text-align: right;">Page 22</p> <p>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.</p> <p>5 MR. JABOUIN: And thank you.</p> <p>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.</p> <p>12 MR. MAYERSOHN: Ms. Strauss?</p> <p>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?</p> <p>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</p>	<p style="text-align: right;">Page 24</p> <p>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.</p> <p>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.</p> <p>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?</p> <p>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.</p> <p>25 As far as the attractive items I anticipate</p>

<p style="text-align: right;">Page 25</p> <p>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.</p> <p>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.</p> <p>9 MS. STRAUSS: Right.</p> <p>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.</p> <p>14 MS. STRAUSS: Okay. Thank you.</p> <p>15 MR. MAYERSOHN: Ms. Shaw or Dr. Lynch-Walsh?</p> <p>16 DR. LYNCH-WALSH: Thank you. Okay. So on 17 page 4 and 5, are any of these items fully 18 depreciated?</p> <p>19 MS. ARCESE: When you say -- which items, of 20 the 900 and --</p> <p>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.</p> <p>25 Let's say the business support center, you</p>	<p style="text-align: right;">Page 27</p> <p>1 now?</p> <p>2 MR. MAYERSOHN: Right now. So Mr. Medvin is 3 --</p> <p>4 DR. LYNCH-WALSH: Taking over.</p> <p>5 MR. MAYERSOHN: Mr. Medvin is taking over. 6 As they say, I'm done.</p> <p>7 (Mr. Mayersohn exited proceedings.)</p> <p>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.</p> <p>12 Does the district actually do that?</p> <p>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.</p> <p>25 DR. LYNCH-WALSH: Okay. I'm less concerned</p>
<p style="text-align: right;">Page 26</p> <p>1 audited 177 items, were they -- and I'm going 2 somewhere, bear with me, we're going to connect 3 some dots here.</p> <p>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.</p> <p>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?</p> <p>14 MS. ARCESE: Yes.</p> <p>15 DR. LYNCH-WALSH: Okay. We just don't know 16 right now.</p> <p>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.</p> <p>21 MS. ARCESE: Yes.</p> <p>22 MR. MAYERSOHN: Wait, before, I have to 23 leave, so I don't want to interrupt you, but I'm 24 going to.</p> <p>25 DR. LYNCH-WALSH: You have to leave right</p>	<p style="text-align: right;">Page 28</p> <p>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.</p> <p>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?</p> <p>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.</p> <p>24 So because the district is contemplating 25 consolidating schools, are we -- and, again, this</p>

<p style="text-align: right;">Page 29</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 31</p> <p>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.</p> <p>4 MRS. MARTE: Through the Chair?</p> <p>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 --</p> <p>11 DR. LYNCH-WALSH: I said it looks like. But 12 I have been to B-Stock.</p> <p>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.</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 30</p> <p>1 is done on the proper sale and disposal of 2 district assets.</p> <p>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.</p> <p>7 MR. JABOUIN: You're going beyond the scope 8 of the audit.</p> <p>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.</p> <p>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?</p>	<p style="text-align: right;">Page 32</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>

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 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 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 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

<p style="text-align: right;">Page 37</p> <p>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</p>	<p style="text-align: right;">Page 39</p> <p>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</p>
<p style="text-align: right;">Page 38</p> <p>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.</p>	<p style="text-align: right;">Page 40</p> <p>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</p>

Page 41	Page 43
<p>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.</p> <p>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.</p> <p>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 --</p> <p>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 --</p> <p>25 MS. STRAUSS: I mean, at the end of the day,</p>	<p>1 So it's -- it's skipping one of the steps that it 2 used to take to go through a review process.</p> <p>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?</p> <p>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.</p> <p>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?</p> <p>18 DR. LYNCH-WALSH: Okay. But just to be clear 19 on the timeline --</p> <p>20 MR. MEDVIN: One at a time, please. 21 Thank you. 22 Ms. Marte?</p> <p>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</p>
Page 42	Page 44
<p>1 the longer we wait, the more money we waste. 2 Period. Done. So --</p> <p>3 MR. MEDVIN: Ms. Fertig?</p> <p>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 --</p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>24 So, to that end, summer is a very heavy lift 25 for me as it relates to getting a budget adopted</p>

Page 45

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.

Page 46

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

Page 47

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.

Page 48

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.

Page 49

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

Page 51

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

Page 50

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.

Page 52

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

<p style="text-align: right;">Page 53</p> <p>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.</p> <p>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.</p>	<p style="text-align: right;">Page 55</p> <p>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</p>
<p style="text-align: right;">Page 54</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>13 Mr. Davis?</p> <p>14 MR. DAVIS: Good afternoon.</p> <p>15 DR. LYNCH-WALSH: Mr. Medvin?</p> <p>16 MR. MEDVIN: Yes.</p> <p>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.</p> <p>21 MR. JABOUIN: Thank you. That's a very good 22 idea.</p> <p>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,</p>	<p style="text-align: right;">Page 56</p> <p>1 questions depending on the chair and the audit 2 committee members.</p> <p>3 MR. MEDVIN: Well, Mr. Davis, can you point 4 out the actual changes that you made?</p> <p>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.</p> <p>11 MS. DAHL: You're aging her.</p> <p>12 MR. DAVIS: And she's got the battle scars, 13 as well.</p> <p>14 MS. DAHL: I'm glad to see it's not like this 15 (indicating).</p> <p>16 MS. LEWIS: The cast is off now.</p> <p>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.</p> <p>24 But this was a performance audit that we 25 performed for the two years. We have an</p>

<p style="text-align: right;">Page 57</p> <p>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.</p> <p>11 So, Annette?</p> <p>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</p>	<p style="text-align: right;">Page 59</p> <p>1 in the resolution, did you review the board's 2 resolution? You mentioned them passing it.</p> <p>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.</p> <p>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?</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 58</p> <p>1 added or expanded our exhibit 3 to add the 2 bargaining units to the schedule.</p> <p>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.</p> <p>7 So if you want us to go specifically through 8 those updates, we can.</p> <p>9 MR. MEDVIN: Does anyone have any specific 10 questions on this?</p> <p>11 DR. LYNCH-WALSH: Yes.</p> <p>12 MR. MEDVIN: Dr. Lynch-Walsh.</p> <p>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.</p> <p>20 MR. JABOUIN: Page 4.</p> <p>21 DR. LYNCH-WALSH: Gain an understanding of 22 referendum and the associated goals.</p> <p>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</p>	<p style="text-align: right;">Page 60</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 --</p>

<p style="text-align: right;">Page 61</p> <p>1 DR. LYNCH-WALSH: I'm going -- this is</p> <p>2 strictly the task and the language.</p> <p>3 MS. FERTIG: I know. I'm looking at other</p> <p>4 essential instruction-related expenses. Because</p> <p>5 for many children they're not going to get to</p> <p>6 school --</p> <p>7 DR. LYNCH-WALSH: I'm not debating any of</p> <p>8 that.</p> <p>9 MS. FERTIG: Okay. I'm wondering what your</p> <p>10 point is because I'm missing it.</p> <p>11 DR. LYNCH-WALSH: The audit was, review</p> <p>12 official ballot language. This is where words</p> <p>13 matter. So I'm debating whether there should</p> <p>14 have been a finding that maybe they didn't</p> <p>15 strictly adhere to it, but we can move on.</p> <p>16 Okay. So those -- then moving on to -- I had</p> <p>17 a question that I sent in, please clarify or</p> <p>18 explain the purpose of Task Number 5 and how does</p> <p>19 it differ from Task Number 6? Were these</p> <p>20 transactions from the report -- I sent in these</p> <p>21 questions ahead of this meeting. I sent them in</p> <p>22 on May 12th. I didn't get an answer.</p> <p>23 So please clarify or explain the purpose of</p> <p>24 Task Number 5, how does it differ from Task</p> <p>25 Number 6? And were these transactions from the</p>	<p style="text-align: right;">Page 63</p> <p>1 the transaction encompassed, and testing each of</p> <p>2 the components to see if it meets the referendum</p> <p>3 requirements, i.e., if it was a salary item, what</p> <p>4 position, and we ended up getting employee</p> <p>5 information, which, of course, we don't disclose.</p> <p>6 But as you test each of them, depending on the</p> <p>7 time period, because, for example, you could be a</p> <p>8 math teacher in 2020 and then you could be an</p> <p>9 English teacher in 2021. So we looked at the</p> <p>10 person and the title that they held and if that</p> <p>11 title or that job classification was eligible for</p> <p>12 SNG funds.</p> <p>13 DR. LYNCH-WALSH: But you didn't look at</p> <p>14 whether it fulfilled what was negotiated by the</p> <p>15 different bargaining units?</p> <p>16 MS. LEWIS: We did, too. By the time we</p> <p>17 ended up selecting a sample and based on the</p> <p>18 results of the sample item we tested those</p> <p>19 persons and where they belong, which was also to</p> <p>20 determine whether their income aligns by funding</p> <p>21 that particular transaction with SNG money.</p> <p>22 DR. LYNCH-WALSH: So you're saying you did</p> <p>23 verify whether, let's say you're a math teacher</p> <p>24 and the first year you were supposed to get a</p> <p>25 certain percent of your base salary, that that</p>
<p style="text-align: right;">Page 62</p> <p>1 reports referred to in the resolution?</p> <p>2 MS. LEWIS: Task 5 was just the act of</p> <p>3 reviewing the expenditures -- selecting --</p> <p>4 gathering the information for the transactions</p> <p>5 for expenditures, reviewing it with staff to make</p> <p>6 sure that we understood what was in the</p> <p>7 transaction itself, then drawing examples from</p> <p>8 those transactions.</p> <p>9 MR. DAVIS: And preparing the actual testing.</p> <p>10 So Task 5 is actually selecting a random sample</p> <p>11 and Task Number 6 is planning to test those</p> <p>12 particular items within the sample. And we</p> <p>13 actually did the actual testing under 6.</p> <p>14 DR. LYNCH-WALSH: Okay. So Task 5 was</p> <p>15 getting the samples, then testing was 6. Okay.</p> <p>16 That's one reason I was wondering.</p> <p>17 And then you tested them against the MOUs</p> <p>18 that were agreed upon to make sure that the</p> <p>19 individuals -- what was the actual test in Task</p> <p>20 6?</p> <p>21 MS. LEWIS: The test, and it's laid out in</p> <p>22 the verbiage supporting it, reviewing it, its</p> <p>23 relation, what it was expended for, the type of</p> <p>24 expense, i.e. if it was properly categorized in</p> <p>25 the funds, who it affected, just basically what</p>	<p style="text-align: right;">Page 64</p> <p>1 particular person because they fell into this --</p> <p>2 because the MOUs are very specific.</p> <p>3 MS. LEWIS: Right. We did not go that deep</p> <p>4 into drilling down to an individual and their</p> <p>5 scale and what they were entitled to. We used</p> <p>6 the MOUs to determine which categories of</p> <p>7 employees or which jobs were entitled to be</p> <p>8 funded by SNG moneys.</p> <p>9 DR. LYNCH-WALSH: So you were looking for</p> <p>10 something like if -- if you got somebody that got</p> <p>11 money, you made sure that they fell into one of</p> <p>12 those categories. So let's say if Mr. Jabouin's</p> <p>13 name popped up and he got a supplement, he didn't</p> <p>14 fall into one of those categories, and that would</p> <p>15 have been a finding?</p> <p>16 MS. LEWIS: Correct.</p> <p>17 DR. LYNCH-WALSH: But in terms of whether</p> <p>18 everybody got, per the MOUs that were negotiated,</p> <p>19 that was beyond what you tested for?</p> <p>20 MS. LEWIS: That would have been outside</p> <p>21 simply because it would be another layer of</p> <p>22 testing, which was outside.</p> <p>23 MR. DAVIS: And the actual scope of services</p> <p>24 gives the detail of what that testing is. We</p> <p>25 don't have that testing. That was outside of the</p>

Page 65

scope of what we had to do.

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

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

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

Is it me again?

MR. MEDVIN: Go ahead.

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

Page 67

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

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

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

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

DR. LYNCH-WALSH: Unless you agree otherwise.

Page 66

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

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

MR. MEDVIN: Uh-huh.

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

Page 68

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

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

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

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

Page 69

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

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

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

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

Page 71

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

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

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

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

MRS. MARTE: It added nearly 500 of them.

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

MRS. MARTE: On what?

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

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

Page 70

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

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

MRS. MARTE: No.

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

MRS. MARTE: Through the Chair?

MR. MEDVIN: Yes.

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

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

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

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

Page 72

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

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

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

MS. DAHL: A lot.

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

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

MRS. MARTE: Point of clarification?

MR. MEDVIN: Ms. Marte?

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

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

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

DR. LYNCH-WALSH: Okay. All right. Incremental increase.

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

Page 73

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

Page 75

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.

Page 74

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

Page 76

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

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

<p style="text-align: right;">Page 81</p> <p>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.</p>	<p style="text-align: right;">Page 83</p> <p>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</p>
<p style="text-align: right;">Page 82</p> <p>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</p>	<p style="text-align: right;">Page 84</p> <p>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</p>

Page 85

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

Page 87

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

Page 86

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.

Page 88

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.

Page 89

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

Page 91

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,

Page 90

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

Page 92

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

Page 93

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

Page 95

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

Page 94

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.

Page 96

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,

<p style="text-align: right;">Page 97</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 99</p> <p>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.</p> <p>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</p>
<p style="text-align: right;">Page 98</p> <p>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.</p> <p>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.</p> <p>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,</p>	<p style="text-align: right;">Page 100</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>24 But, anyway, so basically these are events 25 happening in '17 and '18 in terms of -- let's</p>

Page 101

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

Page 102

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

Page 103

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

Page 104

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

<p style="text-align: right;">Page 105</p> <p>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.</p>	<p style="text-align: right;">Page 107</p> <p>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</p>
<p style="text-align: right;">Page 106</p> <p>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</p>	<p style="text-align: right;">Page 108</p> <p>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</p>

<p style="text-align: right;">Page 109</p> <p>1 happening. No, no.</p> <p>2 And, yes, I'm turning around to look at you.</p> <p>3 So one person is determining what happens</p> <p>4 with something that everybody collaboratively put</p> <p>5 into the agreement and then the program managers</p> <p>6 discussed and we discussed at task force meetings</p> <p>7 with staff and has just been in a holding pattern</p> <p>8 since. But then we have no way of measuring all</p> <p>9 of these other things in terms of seeing, for</p> <p>10 under AECOM, whether these things are improving.</p> <p>11 So what we were looking at was more</p> <p>12 benchmarking and then looking at whether things</p> <p>13 are being improved over time in these areas.</p> <p>14 Because trying to hold them accountable for</p> <p>15 things that were outside of their control because</p> <p>16 this was already a dumpster fire from 2014 is</p> <p>17 impractical and unfair. And, you know, earned</p> <p>18 value management not even happening. But there</p> <p>19 were things that could be measured that could be</p> <p>20 improved that they could then be measured against</p> <p>21 in terms of performance.</p> <p>22 So to have somebody decide that they're going</p> <p>23 to pull this out and work with Procurement -- the</p> <p>24 construction sourcing person is gone. She was</p> <p>25 gone April 22nd. So to have this be a response,</p>	<p style="text-align: right;">Page 111</p> <p>1 terms of the contract are what they are now and</p> <p>2 that's what's causing the testing and the</p> <p>3 exceptions to occur.</p> <p>4 DR. LYNCH-WALSH: I'm not sure why you're</p> <p>5 explaining that to me. Of course I understand</p> <p>6 that.</p> <p>7 I'm saying that the management response is</p> <p>8 suggesting that they are going to change</p> <p>9 something that -- because somebody has decided</p> <p>10 that it's not useful. And that is a statement</p> <p>11 that cannot be made by one person or by a group</p> <p>12 of people that don't understand what the goal</p> <p>13 was.</p> <p>14 So I'm not -- my issue is not with RSM, and</p> <p>15 like I said, I'm glad that's in there, because,</p> <p>16 yes, that is in the current contract and it was</p> <p>17 supposed to go back to the board at least a year</p> <p>18 ago, but didn't. So we'll discuss it tonight.</p> <p>19 MR. MEDVIN: Ms. Strauss?</p> <p>20 MS. STRAUSS: Yeah, so know I had to step out</p> <p>21 and come back in, so I apologize first and</p> <p>22 foremost, but I just want to put on the record,</p> <p>23 because I know that we are all subject to</p> <p>24 sunshine law, we aren't to communicate outside, I</p> <p>25 personally just witnessed something in this</p>
<p style="text-align: right;">Page 110</p> <p>1 and had I not the been on the audit committee</p> <p>2 would not know probably until down the road that</p> <p>3 this was in the works, because we've asked about</p> <p>4 status and it's been, I'll have to look at the</p> <p>5 last time we actually looked at this, and I'll</p> <p>6 send it to you guys, we had a plan for what they</p> <p>7 would be measured on in these different areas</p> <p>8 that everybody agreed was reasonable and things</p> <p>9 that would be taken out. And apparently that was</p> <p>10 not discussed.</p> <p>11 I mean, if you want to take something out,</p> <p>12 come discuss it with everybody. Don't just</p> <p>13 decide it's not useful because you don't</p> <p>14 understand what people are trying to do.</p> <p>15 So, yes, I'm a little annoyed by that</p> <p>16 response.</p> <p>17 And I don't -- that was my main one.</p> <p>18 MR. MEDVIN: Mr. Jabouin?</p> <p>19 MR. JABOUIN: Yes, sir. Thank you, Dr.</p> <p>20 Lynch-Walsh. The auditors, when RSM is doing the</p> <p>21 testing, they're looking into what is</p> <p>22 contractually required.</p> <p>23 So I think that the thoughts that you have</p> <p>24 into having meaningful reporting is where we</p> <p>25 should end up going to. But, ultimately, the</p>	<p style="text-align: right;">Page 112</p> <p>1 meeting that made me uncomfortable as far as</p> <p>2 communication. I witnessed the chief auditor</p> <p>3 shaking his head at this gentleman back here not</p> <p>4 to reply to Dr. Nathalie Lynch-Walsh and that</p> <p>5 made me very uncomfortable.</p> <p>6 Because if somebody had something to say they</p> <p>7 shouldn't be directed through sign language and</p> <p>8 personal movements and directive that they should</p> <p>9 not. Okay? That's not appropriate. You're now</p> <p>10 rolling your eyes at me. I don't appreciate</p> <p>11 that. At the end of the day we are all here in</p> <p>12 this room, this is to be transparent, and</p> <p>13 everybody's an individual, everybody should be</p> <p>14 held accountable and everybody should be able to</p> <p>15 speak and respond if they feel the need to</p> <p>16 respond.</p> <p>17 So if somebody in the back of room had a</p> <p>18 response to Nathalie, then they should be able to</p> <p>19 do that.</p> <p>20 DR. LYNCH-WALSH: Trust me, actually, this</p> <p>21 will be the one time I may agree with Mr. Jabouin</p> <p>22 that it was a wise decision to not have Mr. Bays</p> <p>23 retort. You have to understand the history.</p> <p>24 MR. JABOUIN: Quick point. Through the</p> <p>25 Chair?</p>

Page 113	Page 115
<p>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.</p> <p>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.</p> <p>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.</p> <p>20 MR. JABOUIN: Thank you.</p> <p>21 MR. MEDVIN: Ms. Fertig?</p> <p>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</p>	<p>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.</p> <p>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?</p> <p>19 MS. LANGAN: Yes, we are. We're working with 20 the General Counsel's Office.</p> <p>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</p>
Page 114	Page 116
<p>1 what are we doing to recapture those dollars? I 2 don't know who that's directed at.</p> <p>3 MS. CARPENTER: Ashley Carpenter with Atkins.</p> <p>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.</p> <p>24 The projects that have completed fully, so 25 the architect and the contractor have been closed</p>	<p>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.</p> <p>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.</p> <p>13 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>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.</p> <p>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?</p> <p>24 It's the last one in the table under Current 25 Observation Status. Because this looks like</p>

<p style="text-align: right;">Page 117</p> <p>1 something new.</p> <p>2 MS. LANGAN: Through the Chair?</p> <p>3 Ms. Carpenter is going to look that up</p> <p>4 because we don't have it at hand, but she'll go</p> <p>5 into e-Builder and look that up as to what</p> <p>6 specifically it was.</p> <p>7 As you know, that contractor has been</p> <p>8 terminated for cause and so any change orders</p> <p>9 that that company was owed now goes to the</p> <p>10 bonding company who has mobilized a new</p> <p>11 contractor to complete that work.</p> <p>12 DR. LYNCH-WALSH: And I have a clarification</p> <p>13 question on that. So it kind can of is for both</p> <p>14 parties.</p> <p>15 How old is the change order? Or is that an</p> <p>16 e-Builder question, too?</p> <p>17 Okay. Cypress Bay, what were those change</p> <p>18 orders for? I ask about Cypress Bay because</p> <p>19 there's literally, correct me if I'm wrong, no</p> <p>20 more budget left for Cypress Bay. In fact, to</p> <p>21 demolish the portables which were not included in</p> <p>22 the project scope, they've come back to the board</p> <p>23 for more money. Which keep that in your memory</p> <p>24 bank because there are certain schools that can't</p> <p>25 apparently come back for more money but Cypress</p>	<p style="text-align: right;">Page 119</p> <p>1 MR. JABOUIN: Thank you.</p> <p>2 MR. MEDVIN: Ms. Shaw?</p> <p>3 MS. SHAW: Just one observation. With 92</p> <p>4 closed projects I am quite surprised -- well,</p> <p>5 nothing surprises me anymore -- that we don't</p> <p>6 have some kind of policy as to when we have</p> <p>7 errors and change orders and the reconciliation</p> <p>8 change order is completed whether we're going</p> <p>9 through that bond, because I'm sure for each</p> <p>10 contractor there is a bond or an insurance that</p> <p>11 we can go through, but I am quite surprised that</p> <p>12 we don't have any way -- for me, one percent is a</p> <p>13 lot of money. You have a \$30 million project and</p> <p>14 you're saying one percent is okay. That's an</p> <p>15 issue for me. So I think -- I'm not saying we're</p> <p>16 going to be 100 percent, we should be, because I</p> <p>17 think -- if you cannot add a piece of paper, have</p> <p>18 someone send you something on Excel and add it</p> <p>19 correctly, whatever it is we need to do, and</p> <p>20 maybe because this is what I deal with on a</p> <p>21 day-to-day basis is construction accounting, this</p> <p>22 is just ridiculous.</p> <p>23 DR. LYNCH-WALSH: What page are you on?</p> <p>24 MS. SHAW: I'm just commenting on the --</p> <p>25 DR. LYNCH-WALSH: Well, you mentioned one</p>
<p style="text-align: right;">Page 118</p> <p>1 Bay and Falcon Cove keep coming back for more.</p> <p>2 MR. GUMS: Chris Gums, RSM.</p> <p>3 For the Ramblewood change order the 1250B</p> <p>4 form is dated July 2021.</p> <p>5 DR. LYNCH-WALSH: Does that mean that's when</p> <p>6 it started in the process or that's when it got</p> <p>7 approved?</p> <p>8 MR. GUMS: I would defer to management on</p> <p>9 that.</p> <p>10 DR. LYNCH-WALSH: Okay.</p> <p>11 MS. LANGAN: Yeah, through the Chair?</p> <p>12 That 1250B is when it goes to the board and</p> <p>13 gets approved. So we would have to go back to</p> <p>14 all of the backup to tell you when it started.</p> <p>15 DR. LYNCH-WALSH: Well, I don't want to hold</p> <p>16 up this group because I expect to have the answer</p> <p>17 tonight because I'm going to be asking about that</p> <p>18 contractor and some of the nature of their change</p> <p>19 orders, but -- and Cypress Bay I think we've</p> <p>20 talked about. I was hoping for a quick answer,</p> <p>21 but I'm good.</p> <p>22 MS. LANGAN: Through the Chair?</p> <p>23 We can have that this evening, but then we'll</p> <p>24 also transmit it for this group through Mr.</p> <p>25 Jabouin.</p>	<p style="text-align: right;">Page 120</p> <p>1 percent, so I'm just trying to follow.</p> <p>2 MS. SHAW: -- the one percent.</p> <p>3 So I think we need to do a little bit better.</p> <p>4 And because I'm not hearing that there are any</p> <p>5 changes today and so that was then 92 projects</p> <p>6 closed out, but as of today we still don't have</p> <p>7 any kind of rules in place.</p> <p>8 MS. FERTIG: Did you make a motion to</p> <p>9 transmit? Are you adding to that to express</p> <p>10 concern that we don't have --</p> <p>11 MS. SHAW: Yes.</p> <p>12 MS. FERTIG: I think I seconded it, but.</p> <p>13 MS. SHAW: Now, I am, and I'm even thinking</p> <p>14 whether I should withdraw my motion, but I know</p> <p>15 -- great job by you and I don't think we want to</p> <p>16 extend this any further. I don't think there's</p> <p>17 any additional work that you're able to do that's</p> <p>18 going to change the impact of what's going on.</p> <p>19 Maybe for future audits we ask for other things,</p> <p>20 but I think we do need some additional</p> <p>21 information when we transmit that, so, yes.</p> <p>22 MS. FERTIG: With a request to look at how to</p> <p>23 recover funds from --</p> <p>24 MS. SHAW: Yeah.</p> <p>25 MS. FERTIG: And I'm seconding it with that</p>

<p style="text-align: right;">Page 121</p> <p>1 addition.</p> <p>2 MR. JABOUIN: Can I please have the wording</p> <p>3 again?</p> <p>4 MS. SHAW: That we have some policy how to</p> <p>5 recover funds in terms of errors, whether it's</p> <p>6 from change orders or any kind of errors within a</p> <p>7 contract.</p> <p>8 MR. JABOUIN: Motion to transmit with a</p> <p>9 request that we have some policy to recover funds</p> <p>10 on errors such as change orders in a contract.</p> <p>11 MS. FERTIG: Change orders due to</p> <p>12 construction -- consultant error or E&O.</p> <p>13 MR. MEDVIN: Any other comments on the</p> <p>14 motion?</p> <p>15 DR. LYNCH-WALSH: Yeah, I just want to make</p> <p>16 sure we're not fixing a problem that didn't</p> <p>17 already have an SOP.</p> <p>18 There is no process to go after errors and</p> <p>19 omissions?</p> <p>20 MS. LANGAN: Through the Chair?</p> <p>21 We have looked at -- it's more that there's</p> <p>22 not not a process, it's more how do you calculate</p> <p>23 it? Because, obviously, you have to calculate an</p> <p>24 error or omission. For example, if it's -- if</p> <p>25 it's an omission, the district cannot gain value</p>	<p style="text-align: right;">Page 123</p> <p>1 pursuing those moneys. We're seven years into</p> <p>2 this, this should be done without delay.</p> <p>3 I -- I would -- I would think that you could</p> <p>4 find attorneys in the community who would do this</p> <p>5 on a contingency, if nothing else, and we might</p> <p>6 realize some return as opposed to no return. So</p> <p>7 I'm glad this is in the motion and I hope that it</p> <p>8 gets done quickly.</p> <p>9 MS. SHAW: And in fairness to our communities</p> <p>10 as well, because I'm hearing fairness to the</p> <p>11 district and the consultant, the consultant has a</p> <p>12 job to do and that's their job to make sure that</p> <p>13 this is correct. So, yes. And I have an issue</p> <p>14 with one percent. One percent could be a huge</p> <p>15 amount of money as it relates to each contract.</p> <p>16 MS. FERTIG: One percent of a billion</p> <p>17 dollars.</p> <p>18 MS. STRAUSS: Yes, I agree, Mrs. Shaw. I</p> <p>19 want to know who determined that threshold as far</p> <p>20 as what is materiality and how we're defining</p> <p>21 that. We know materiality changes based on</p> <p>22 dollar amounts. If you're \$100 and you're \$5</p> <p>23 off, that's material; right? But if you're a</p> <p>24 million dollars and, you know, one percent, you</p> <p>25 know, \$5 would be immaterial; okay?</p>
<p style="text-align: right;">Page 122</p> <p>1 without paying for something. So what we look at</p> <p>2 is the original bid date cost, what the district</p> <p>3 would have paid for on that day versus what</p> <p>4 they're paying on a change order. So it's not</p> <p>5 just a simple -- that's what we've been working</p> <p>6 on, is to develop a formula and process that is</p> <p>7 fair and reasonable to both the district and the</p> <p>8 consultants.</p> <p>9 And I would just add that this is a good</p> <p>10 opportunity because this week we did take an</p> <p>11 updated Policy 8000 to the school board for</p> <p>12 consideration. They have asked us to modify that</p> <p>13 policy and come back to them. And that would be</p> <p>14 an opportunity for us to include some language to</p> <p>15 address the concerns that have been mentioned</p> <p>16 here today for errors and omissions.</p> <p>17 So Ms. Carpenter and I will work on that with</p> <p>18 the General Counsel's Office and Ms. Marte to see</p> <p>19 if we can put something together to get that</p> <p>20 policy enacted.</p> <p>21 MS. FERTIG: And for as long as I've been on</p> <p>22 this committee, this has come up several times</p> <p>23 over the years, the school board has not pursued</p> <p>24 dollars that they should pursue. Any amount of</p> <p>25 money we get back we can spend. So we should be</p>	<p style="text-align: right;">Page 124</p> <p>1 So I think we need to understand that,</p> <p>2 what -- how is materiality being determined for</p> <p>3 this? One percent, if you're using that one</p> <p>4 percent across the board, it's not appropriate.</p> <p>5 In professional practice I would definitely never</p> <p>6 recommend that for any of my clients.</p> <p>7 DR. LYNCH-WALSH: Where is the number one</p> <p>8 percent, because -- what page is that on?</p> <p>9 MS. FERTIG: It was verbalized.</p> <p>10 MS. SHAW: It was verbalized.</p> <p>11 MS. CARPENTER: It was said that the average</p> <p>12 to date is less than one percent currently. I</p> <p>13 was just telling you where we were at. There</p> <p>14 hasn't been a threshold established anywhere.</p> <p>15 DR. LYNCH-WALSH: The average to date for</p> <p>16 what?</p> <p>17 MS. CARPENTER: No, there had not been a</p> <p>18 threshold. I was stating that there is no</p> <p>19 threshold, currently, but that what we're running</p> <p>20 right now with projects that have been completed</p> <p>21 is that the overall change order amounts amount</p> <p>22 to less than one percent of the contract value,</p> <p>23 the original contract value.</p> <p>24 MR. MEDVIN: And that's not necessarily an</p> <p>25 omission or an error either that causes that? I</p>

<p style="text-align: right;">Page 125</p> <p>1 know we're making a lot of talk here, but --</p> <p>2 MS. CARPENTER: Correct.</p> <p>3 DR. LYNCH-WALSH: It could be owner request.</p> <p>4 MS. CARPENTER: Correct. So that includes</p> <p>5 owner requests and unforeseen and error and</p> <p>6 omissions.</p> <p>7 MS. STRAUSS: So through the Chair?</p> <p>8 I'm sorry, but if we're not even establishing</p> <p>9 what that threshold is, then what are we working</p> <p>10 towards?</p> <p>11 DR. LYNCH-WALSH: There are industry</p> <p>12 standards.</p> <p>13 MS. STRAUSS: I mean, that's a problem.</p> <p>14 MR. MEDVIN: She did not say there was a</p> <p>15 written threshold.</p> <p>16 MS. STRAUSS: No, she said that there is no</p> <p>17 written threshold.</p> <p>18 MR. MEDVIN: No, she also said that the</p> <p>19 variance, I believe, is not yet one percent from</p> <p>20 change orders, not from omissions or errors. So</p> <p>21 I think the true errors may be much less.</p> <p>22 MS. STRAUSS: No, that's not --</p> <p>23 MS. SHAW: No, no, no.</p> <p>24 MR. MEDVIN: That's what she said.</p> <p>25 MS. SHAW: He would need to read it back.</p>	<p style="text-align: right;">Page 127</p> <p>1 first dollar of error and the result was there</p> <p>2 was some money recovered. And, please, let me be</p> <p>3 clear, I'm only speaking of change order errors</p> <p>4 and omissions. There was some money recovered</p> <p>5 and there were a great number of consultants who</p> <p>6 vowed to never work for this district again.</p> <p>7 There is, from a number of professional</p> <p>8 associations, a lot has been written about</p> <p>9 industry standard thresholds that are considered</p> <p>10 normal and reasonable for different types of</p> <p>11 work. The type of work we're doing in this</p> <p>12 program is the most difficult, working on</p> <p>13 hundreds of older buildings and forecasting</p> <p>14 exactly what will be found when you enter into</p> <p>15 that work. Our buildings have been in great</p> <p>16 deterioration for a very long time. So what is</p> <p>17 unearthed when the building is dismantled is very</p> <p>18 often not what was anticipated.</p> <p>19 So to expect that we will have perfect</p> <p>20 construction drawings and specifications just</p> <p>21 will not happen. And as a consequence, since</p> <p>22 thus far the rate of errors and omissions and the</p> <p>23 total rate of change orders as a percent of</p> <p>24 construction has been very, very small relative</p> <p>25 to those prevailing industry standards, the</p>
<p style="text-align: right;">Page 126</p> <p>1 The verbiage was, we are going to work with the</p> <p>2 attorney's offices to try to look at a one</p> <p>3 percent threshold. I wrote it down.</p> <p>4 DR. LYNCH-WALSH: Yeah, I don't know that</p> <p>5 that's what they're saying.</p> <p>6 MS. CARPENTER: If I did say that, I did not</p> <p>7 mean to say that.</p> <p>8 There has been no threshold established.</p> <p>9 There have been reports and verbal statements</p> <p>10 made about industry standards in construction,</p> <p>11 not only by AECOM but also by the gentleman that</p> <p>12 spoke for the BOC last time, I can't remember, at</p> <p>13 the board meeting, about industry standards being</p> <p>14 somewhere upwards of five percent, of five to</p> <p>15 eight percent in general for construction</p> <p>16 projects, particularly renovation work, the way</p> <p>17 we do here. But we have not -- there is no</p> <p>18 written policy here that states any kind of</p> <p>19 threshold.</p> <p>20 MR. MEDVIN: Yes?</p> <p>21 MR. BAYS: This isn't exactly unprecedented</p> <p>22 in this district. We had a -- during the last</p> <p>23 recession we had an initiative by the contracts</p> <p>24 department within the facilities division and</p> <p>25 architects and engineers were pursued for the</p>	<p style="text-align: right;">Page 128</p> <p>1 district has not taken the step to try to</p> <p>2 recapture funds on any project to date. And</p> <p>3 that's what's been conveyed today so far here.</p> <p>4 MS. STRAUSS: It's very upsetting. I think</p> <p>5 any money that we are owed, that we should go</p> <p>6 after and pursue.</p> <p>7 MR. MEDVIN: Let's -- okay. I think we could</p> <p>8 -- we've been on this for a long time.</p> <p>9 MS. FERTIG: So we're keeping the motion the</p> <p>10 same; right, Phyllis?</p> <p>11 Okay. Then we can vote.</p> <p>12 MR. MEDVIN: Let's vote on the question,</p> <p>13 please?</p> <p>14 All in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MR. MEDVIN: Opposed?</p> <p>17 DR. LYNCH-WALSH: No, because I'm not even</p> <p>18 clear at this point what we're voting on.</p> <p>19 MR. MEDVIN: It's for submitting the report</p> <p>20 with the addition that Phyllis made.</p> <p>21 Time is of the essence here. Let's move on,</p> <p>22 please.</p> <p>23 MR. JABOUIN: Yes, Agenda Item Number 15 is</p> <p>24 the next item.</p> <p>25 So we did ask RSM to perform a review of the</p>

<p style="text-align: right;">Page 129</p> <p>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</p>	<p style="text-align: right;">Page 131</p> <p>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</p>
<p style="text-align: right;">Page 130</p> <p>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</p>	<p style="text-align: right;">Page 132</p> <p>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.</p>

Page 133	Page 135
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>20 Thank you.</p> <p>21 MS. STRAUSS: Thank you. I just have, sorry, 22 just one comment. You really quickly skipped 23 over number 4 on page 1.</p> <p>24 MR. JABOUIN: I'm sorry, Ms. Strauss. One 25 moment, please. Yes, the behavioral threat</p>
Page 134	Page 136
<p>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.</p> <p>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.</p> <p>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.</p> <p>24 So there is, you know, quite a bit of areas 25 that need to be part of our regular audit</p>	<p>1 assessment.</p> <p>2 MS. STRAUSS: That's correct, sir. So you 3 mentioned it and then said maintenance, payroll, 4 financial statements.</p> <p>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.</p> <p>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.</p> <p>25 Given now that things have gotten even more</p>

<p style="text-align: right;">Page 137</p> <p>1 serious, when I never could have imagined that</p> <p>2 they would have through another major school</p> <p>3 shooting, I would like to know, because I know I</p> <p>4 asked for that to be delivered to us in that</p> <p>5 August meeting and you just gave me a blanket,</p> <p>6 no, with no, I will try, I will strive to, I</p> <p>7 can't do it for that meeting but maybe, you know,</p> <p>8 I can commit to X meeting.</p> <p>9 When will you commit to presenting us your</p> <p>10 initial findings that you conduct over the summer</p> <p>11 in regards to this audit?</p> <p>12 This is our community.</p> <p>13 MR. JABOUIN: Sure, Ms. Strauss.</p> <p>14 This -- the behavioral threat assessment</p> <p>15 report was discussed at length at the school</p> <p>16 board meeting and in addition to proceeding with</p> <p>17 the next behavioral threat assessment the board</p> <p>18 members had certain directives that I took note</p> <p>19 on.</p> <p>20 But that is the plan, is to, as I</p> <p>21 communicated, to start the fieldwork after school</p> <p>22 has ended. And so we have already contacted the</p> <p>23 RSM team on that. We've begun to get information</p> <p>24 such as when people will be in and out of the</p> <p>25 office so that way the fieldwork will proceed.</p>	<p style="text-align: right;">Page 139</p> <p>1 getting done.</p> <p>2 But we need to make sure that when we present</p> <p>3 reports and findings that there are action plans</p> <p>4 that will indeed address the root cause of the</p> <p>5 issues. And that takes time to make sure that we</p> <p>6 get an adequate response.</p> <p>7 So I would say, for example, in the most</p> <p>8 recent RSM report that was just reviewed, when</p> <p>9 some of the initial responses came in they did</p> <p>10 not address some of the points as I thought</p> <p>11 needed to be done and we sent them back.</p> <p>12 MS. STRAUSS: Fantastic. Can we just get</p> <p>13 some updates at our audit meetings? I understand</p> <p>14 that it won't be done and there's work. We all</p> <p>15 understand the nature of an audit and how it</p> <p>16 works. Can we just get updates?</p> <p>17 MR. JABOUIN: I think what -- to get to your</p> <p>18 point, I think that, given your interest, it is</p> <p>19 worthy of me to give you a verbal update if the</p> <p>20 report is not ready. Because you want to know</p> <p>21 how it's going --</p> <p>22 MS. STRAUSS: Yes.</p> <p>23 MR. JABOUIN: -- and I've mentioned to you</p> <p>24 since we last spoke that we've gotten the process</p> <p>25 going, we've gotten the vacation schedules from</p>
<p style="text-align: right;">Page 138</p> <p>1 Now, similar to every audit, as the question</p> <p>2 came up as far as the property and inventory and</p> <p>3 warehouse audit, as you know from your profession</p> <p>4 and your certification, an audit, itself, needs</p> <p>5 to meet the audit standard, it has to be</p> <p>6 reviewed, we have to have the responses. And so</p> <p>7 when the report, which will cover School Year 22</p> <p>8 is done, it will be presented to the committee.</p> <p>9 So we don't have an exact date on that.</p> <p>10 MS. STRAUSS: Can I have a timeframe?</p> <p>11 MR. JABOUIN: No.</p> <p>12 MS. STRAUSS: No? No timeframe on that.</p> <p>13 Okay. Because that's troubling to me. And</p> <p>14 also it's troubling that it's number 4. I don't</p> <p>15 know if this was like put in order of importance,</p> <p>16 but, I'm sorry, you know, everything is</p> <p>17 important, and I get it, you all have a lot on</p> <p>18 your plate, but I think that is number one most</p> <p>19 important and that's what this community would</p> <p>20 want to see first and foremost.</p> <p>21 MR. JABOUIN: Now, this is an area of focus.</p> <p>22 I reported that the audit work is continuing and</p> <p>23 that is the situation. So there are many areas</p> <p>24 of importance and this is a very important area.</p> <p>25 And so, as I mentioned to you, the work is</p>	<p style="text-align: right;">Page 140</p> <p>1 the principals, so we know when they're out</p> <p>2 because they are key to be able to verify the</p> <p>3 documentations that are in EdPlan.</p> <p>4 So progress is continuing and I think it's</p> <p>5 worthy of me, the committee members have an</p> <p>6 interest in that, and I want to obviously give</p> <p>7 the committee the comfort that we're not just</p> <p>8 sitting on it, we are moving forward with it, so,</p> <p>9 yes, Ms. Strauss.</p> <p>10 MS. STRAUSS: Fantastic.</p> <p>11 MS. FERTIG: So just to her point, Mr.</p> <p>12 Jabouin, and I know you've done a great job on</p> <p>13 this over the years, but we used to at the</p> <p>14 beginning of the meeting just have a quick update</p> <p>15 on a couple of topics, not every month, but</p> <p>16 quarterly or whatever we had asked, so that every</p> <p>17 month there would be one or two and they would be</p> <p>18 on the agenda as updates so we could know that</p> <p>19 when we -- could we -- I don't know what happened</p> <p>20 to that but I know we've asked for updates on</p> <p>21 several things in recent months and I'm just</p> <p>22 wondering if we can just see that in print on the</p> <p>23 agenda, update on such and such so we know?</p> <p>24 MR. JABOUIN: Yeah, I have a thought Ms.</p> <p>25 Fertig. And some of it has come down to just the</p>

<p style="text-align: right;">Page 141</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 143</p> <p>1 months.</p> <p>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.</p> <p>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.</p> <p>13 MR. JABOUIN: Dr. Lynch-Walsh?</p> <p>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</p>
<p style="text-align: right;">Page 142</p> <p>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 --</p> <p>8 MS. STRAUSS: I'd like that every month.</p> <p>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.</p> <p>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.</p> <p>19 MS. DAHL: We don't have an August meeting.</p> <p>20 MR. JABOUIN: August 2nd, please, be here.</p> <p>21 DR. LYNCH-WALSH: August 4th.</p> <p>22 MR. JABOUIN: Sorry. August 4th. Thank you.</p> <p>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</p>	<p style="text-align: right;">Page 144</p> <p>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.</p> <p>11 So I could see maybe August being a stretch, 12 but I cannot see September being a stretch for a 13 completed audit.</p> <p>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.</p> <p>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.</p>

<p style="text-align: right;">Page 145</p> <p>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</p>	<p style="text-align: right;">Page 147</p> <p>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?</p>
<p style="text-align: right;">Page 146</p> <p>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</p>	<p style="text-align: right;">Page 148</p> <p>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</p>

<p style="text-align: right;">Page 149</p> <p>1 it doesn't go into a lot of detail.</p> <p>2 DR. LYNCH-WALSH: Vague is the right word.</p> <p>3 MR. JABOUIN: By design.</p> <p>4 MS. FERTIG: Outline to see what the plan is.</p> <p>5 And I mean, I don't know what we're doing with</p> <p>6 it, but I feel like we've given a lot of input</p> <p>7 and I know that we have repeatedly asked, for</p> <p>8 example, in the area of technology for certain</p> <p>9 things to be looked at. We've talked about the</p> <p>10 behavioral analysis. We've talked -- and so I</p> <p>11 was assuming you were giving this today.</p> <p>12 MR. JABOUIN: No, given the April 28th</p> <p>13 meeting and given some objectives that we have to</p> <p>14 meet it wasn't possible for us to do that. So I</p> <p>15 would like to be able to process that. What I</p> <p>16 wanted to do was give a forecast to the</p> <p>17 committee.</p> <p>18 At the end of the process I do want the</p> <p>19 committee members to recognize that we have a</p> <p>20 certain amount of resources. So we are putting</p> <p>21 things in the plan and ultimately not everything</p> <p>22 can be in the plan. There are audits that we are</p> <p>23 required to do and we don't have any choice on</p> <p>24 it. And there's also risks that also come up.</p> <p>25 MS. FERTIG: I think we understand that. I</p>	<p style="text-align: right;">Page 151</p> <p>1 you, can you send us a comprehensive list of what</p> <p>2 was sent to you so at least all of us</p> <p>3 individually and collectively know what is being</p> <p>4 sent, number one?</p> <p>5 MR. JABOUIN: Yes.</p> <p>6 MS. SHAW: Number two, there's no place on</p> <p>7 this agenda that has audit member comments. And</p> <p>8 the last few minutes we have had discussions of</p> <p>9 things that are not on the agenda and I would</p> <p>10 really like to have something like that on the</p> <p>11 agenda that allows me to speak on, similar to</p> <p>12 what just happened, on something that's outside</p> <p>13 of the items on the agenda.</p> <p>14 MR. JABOUIN: Isn't there an audit committee?</p> <p>15 MS. FERTIG: Typically, there was.</p> <p>16 MR. JABOUIN: Did I neglect to include it?</p> <p>17 I apologize to the committee. Normally we</p> <p>18 have an audit committee comment section. That is</p> <p>19 not here as I'm looking at it, myself, as well.</p> <p>20 So I apologize to the committee. There usually</p> <p>21 is room for that and this time I did not include</p> <p>22 it.</p> <p>23 MR. MEDVIN: You just need a five hour block</p> <p>24 of time.</p> <p>25 MS. SHAW: Right. So, and I just want to</p>
<p style="text-align: right;">Page 150</p> <p>1 really do. I just was talking on the issue of</p> <p>2 input. I think we've given a lot of input about</p> <p>3 things we feel are critical for the coming year</p> <p>4 and ultimately you're going to go to the board</p> <p>5 with a plan that -- I'm just not sure, Nathalie</p> <p>6 --</p> <p>7 DR. LYNCH-WALSH: When? When are you going</p> <p>8 to the board with this proposed audit plan for</p> <p>9 them to approve?</p> <p>10 MR. JABOUIN: It's very similar to the</p> <p>11 previous responses. I don't have that</p> <p>12 information right now.</p> <p>13 DR. LYNCH-WALSH: It won't be before we meet</p> <p>14 in August though?</p> <p>15 MR. JABOUIN: I would have normally given the</p> <p>16 previous answer, but, no, it will not be, due to</p> <p>17 timing. So we'll have a discussion on it in</p> <p>18 August.</p> <p>19 MS. SHAW: And that was the question I had,</p> <p>20 Ms. Fertig. Because I know when we discussed it</p> <p>21 I think the discussion was there weren't</p> <p>22 enough -- any room for you to do any additional</p> <p>23 audits and then, you know, for us to provide</p> <p>24 feedback. Now, if we're going to provide</p> <p>25 feedback, since I can only provide feedback to</p>	<p style="text-align: right;">Page 152</p> <p>1 say, let us know what it is that you're able to</p> <p>2 accomplish within the next year so I'm not</p> <p>3 sending you a list of five items, Mrs. Strauss is</p> <p>4 not sending a list of her five items and around</p> <p>5 the board all nine of us.</p> <p>6 MR. JABOUIN: Actually, I would like to get</p> <p>7 those five items.</p> <p>8 MS. SHAW: But the problem is, just like we</p> <p>9 had a couple months back where we're suggesting</p> <p>10 additional items and you're saying, no, no, no.</p> <p>11 MR. JABOUIN: I'll still process them but I</p> <p>12 would like to get -- even if you add them all up</p> <p>13 and they add up to be five and five, whatever, I</p> <p>14 still would like that because there may be some</p> <p>15 commonalities that are there. And I'll summarize</p> <p>16 it to the committee. But ultimately I do want</p> <p>17 the committee to know there are more potential</p> <p>18 audit subjects than can actually be audited, just</p> <p>19 like any other school district. The key is to be</p> <p>20 able to address the ones that are very important</p> <p>21 to the district, like the ones that we discussed</p> <p>22 today, as well as the ones that are important to</p> <p>23 our regulators. Those are very important as</p> <p>24 well. And so there will be other areas that we</p> <p>25 have an interest in auditing that we can't do</p>

<p style="text-align: right;">Page 153</p> <p>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</p>	<p style="text-align: right;">Page 155</p> <p>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 --</p>
<p style="text-align: right;">Page 154</p> <p>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.</p>	<p style="text-align: right;">Page 156</p> <p>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</p>


Page 157

1 REPORTER'S CERTIFICATE
2 STATE OF FLORIDA
3 COUNTY OF BROWARD

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

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

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

17 
18
19 TIMOTHY R. BASS
20 Court Reporter
21
22
23
24
25



A		ADMINISTRATI...	Ali 2:8 5:17 19:15	68:8 75:4 77:14
A-C-F-R 15:8	act 8:9,12,19 62:2	1:7	align 129:19	83:9 101:10 118:16
a.m 1:12 13:22,23,24	action 17:8 49:10	administrative 6:22	alignment 49:20	118:20 129:10
abandon 34:8	79:1 139:3 145:19	8:5 9:2 28:9 29:7	aligns 63:20	145:12,14 150:16
abandoned 27:11	157:14	33:20 34:15	Allegiance 4:9	answered 29:12 31:1
abandoning 34:13	actions 45:11	adopted 44:25	allocate 78:16	answers 103:18
abeyance 11:7	actual 35:24 56:4,21	adults 144:1	allocated 88:1 91:6	106:10
ability 22:3	57:1,19 59:17 62:9	advertise 97:24	allocating 147:17	Anthony 4:25 12:8
able 7:13,17 13:5	62:13,19 64:23 84:9	advised 8:20	allocation 88:3	anticipate 7:16 24:25
14:20 15:1,22 27:13	85:10 91:10 97:25	Advisement 2:23,23	allow 30:20	49:2
46:19 47:12 77:19	100:14	advisory 3:6 6:25	allowances 85:4	anticipated 86:2,8
79:15 104:8 105:11	ad 45:10	7:10 41:4,6	allowed 30:18	127:18
107:8 108:5,15	add 22:6 23:15 24:12	AECOM 3:6 87:12	allows 34:8 81:12	anxious 79:2
112:14,18 113:11	32:10 42:21 46:1	97:10,12 101:11	151:11	anybody 6:19 12:1,22
113:13 116:11	51:15 58:1 71:14	102:8 105:14,18	alternative 27:9 34:7	13:19 17:5,21 19:5
120:17 131:24	77:19 80:13 86:17	107:5,13 108:9	amendment 51:19	51:17 77:21
135:11,12 140:2	94:18,24 95:20,25	109:10 126:11	80:13 86:20,24	anymore 119:5
141:6,8 142:15	102:24 105:11	AECOM's 83:7	107:15	anyone's 59:18
143:8 149:15 152:1	115:21 119:17,18	affect 9:21 10:1 17:2	amendments 86:18	anyplace 76:13
152:20 154:3,7	122:9 152:12,13	AFR 15:6,10,10	American 66:9 67:12	anyway 48:12 100:24
155:22	154:10	afternoon 54:14 55:7	amount 20:14,22	anyways 43:11 44:22
absence 67:7	added 57:22 58:1	57:12	24:7 80:1 97:23	apart 104:15
absolutely 14:8 31:20	71:15 73:25 74:2	agenda 6:8 10:11,13	114:11,14 116:4	apologize 8:8 10:20
32:8 44:11,16,18	86:7 93:21	13:11 18:3 19:10	122:24 123:15	15:11 55:4 69:23
45:5,18 56:5 77:23	adding 16:6 73:20	52:18,25 54:8 82:9	124:21 141:1	74:12 111:21
78:7 93:14 153:19	93:19 96:13 120:9	128:23 129:2	145:11 146:15	151:17,20
absorb 141:11	addition 121:1	131:10 140:18,23	149:20 153:9	apparently 110:9
acceptable 108:1	128:20 137:16	151:7,9,11,13	amounts 91:9 114:18	117:25
145:8	143:5	agendas 14:11	123:22 124:21	appease 41:19
accepting 51:18	additional 13:6 16:5	aging 56:11	analysis 33:14,15	appendix 83:24 92:20
access 106:16 132:18	17:16 57:7 73:17,23	ago 24:1 100:5,8,15	34:2 36:19 37:25	93:4,6 113:23
accomplish 107:21	73:24 76:20 79:21	101:3 111:18	38:17 40:12 50:21	applicable 129:6
152:2	79:22 80:13,22	agree 31:20 44:19	82:21 83:14,19,22	applications 132:20
account 13:4 36:16	86:14 104:16	45:21 47:5,14 67:25	84:1,9 103:24	applied 97:11
46:16	114:18 120:17,20	68:2 77:9 112:21	149:10 155:12	appointee 11:8,10
accountable 109:14	150:22 152:10	123:18	Analyst 3:1	appreciate 24:15
112:14	153:6,11 154:8	agreed 62:18 68:3	analytical 104:5	55:1 112:10 113:17
accountancy 66:16	additions 148:24	76:16 91:9 93:25	analyze 23:16 34:18	approach 26:11 38:1
66:22 67:17	address 122:15 139:4	105:18 110:8	analyzed 114:9 134:3	38:4,21 100:5
accountant 40:1	addressed 130:4	agreement 49:18 67:7	analyzing 23:1	appropriate 29:23
66:25 67:6,8 155:19	146:5	98:1 107:1,7,25	and/or 30:14 37:23	78:5,25 112:9 124:4
accountants 66:15	addressing 49:7	108:8,23 109:5	39:11	appropriated 78:4
accounting 34:21	153:24	115:11	Andrew 2:2 5:9	appropriately 29:18
119:21	adds 50:6 68:21	Ah 40:25	Ann 2:8 5:25 18:8	113:12
accounts 18:11	adequate 129:8 139:6	ahead 15:24 17:25	Annette 3:5 54:12	approval 12:4 86:12
accurate 96:5	145:20	21:16 24:12 46:7	56:6,6,7,23 57:11	86:24 91:16 97:24
ACFR 15:5,8	adhere 61:15	47:7 57:16 61:21	57:12	97:25 108:24
acknowledge 22:3	adhered 34:9	65:14 81:8 83:10	annoyed 110:15	approvals 86:14
acknowledged 9:16	adherence 32:11	87:4 135:17 142:16	annual 6:24 14:20,21	approve 6:8 11:13
44:18	adjourn 156:18	148:7 153:2 156:14	answer 27:13 29:23	12:14 15:9 17:12
Acknowledgment 7:9	adjust 51:12,14	ALAN 2:15	31:2 55:25 61:22	18:22,23 150:9

approved 53:14,21 98:4 114:5 118:7,13 146:2,3 April 11:13 13:4 54:2 54:4,5 81:15 109:25 146:25 149:12 Arcese 2:8 5:17,17 19:15 22:24 23:5,6 23:16 25:19 26:4,14 26:21 27:13 44:15 46:2 48:17 49:2,4 49:17 141:7 architect 99:18 114:25 architect's 91:8 architects 90:5 99:10 116:11 126:25 area 74:22,24 78:21 138:21,24 148:3 149:8 areas 20:16 21:11 82:14 102:10 109:13 110:7 132:13 134:9,21,24 138:23 146:19 152:24 156:6 ARLOTTA 2:10 armed 68:25 71:21 arrangement 85:13 Ashley 3:7 83:8 86:15 91:1 94:7 114:3 asked 16:2 22:7,7 44:12 55:22 71:24 110:3 122:12 137:4 140:16,20 142:11 142:11 149:7 asking 60:23 118:17 145:6,10 aspect 35:1 aspects 35:22 assessed 114:18 assessment 90:10 98:11 130:22 133:12 136:1,15 137:14,17 141:16 142:6 143:11,18 144:8,15 145:16 asset 35:3 36:3,8 39:14,20 45:8,18 129:1,7 assets 23:20 27:15	29:18 30:2 31:24 32:13 35:14,17 38:2 38:3,4 45:11 51:5 Assigned 2:17,18,22 106:13 assistance 153:12 associated 58:22 59:5 105:20 Associates 3:4,5 53:5 55:11 56:8 57:13 associations 127:8 assuming 149:11 astronomical 156:8 Athletics 18:12 Atkins 3:7 83:8 86:16 87:12 93:24 105:15 105:18 107:23 114:3 116:2 attached 8:13 57:2 attempt 114:21 attend 7:12,22 22:8 ATTENDANCE 2:1 attest 106:15 attorney 157:11,12 attorney's 115:15,16 126:2 attorneys 123:4 attractive 23:7,14 24:9,16,25 25:12 attributable 87:15 auctioned 28:17 audit 1:3 2:8 4:5 5:17 6:8 7:19 8:24 9:7 10:14 11:14 12:4,14 13:1,5,10 15:3,9 18:5,7,9 19:11,12 19:14 20:6,13 21:23 23:25 24:6 29:15,21 29:22,25 30:8 31:1 32:11,23,25 33:1 36:18,25 37:13,21 42:19 46:3,13,18,20 47:1,2 48:7,12,24 49:3,22 50:9 53:2,5 53:11 54:1,5,6,12 55:8,16 56:1,24 57:1,8 61:11 65:3 65:22,24 66:15 70:6 74:9 76:1,12,22 78:25 79:15,23 82:16,23 98:12	110:1 131:13,15 132:24 133:15 134:20,25 135:7 136:8,16,22,24 137:11 138:1,3,4,5 138:22 139:13,15 143:16,18,19 144:8 144:13,20 146:24 147:21,25 150:8 151:7,14,18 152:18 153:13,16 155:5 audit's 49:24 50:5 audited 26:1 53:4 144:17 146:15 152:18 auditing 152:25 auditor 2:6,7,10,11 5:16,20,22,24 6:1,6 6:22 15:15 18:6 19:14 37:19 53:3 54:25 57:4 66:7,10 80:24 104:1 112:2 131:13 132:4 133:17,22 141:14 146:20 147:5,8 auditor's 9:2 55:15 141:2 auditors 74:16 76:16 78:5 110:20 audits 2:8,9,10 17:1,1 18:4,17 20:7,12,17 20:25 21:10,18 30:10 37:23 46:8 50:10 82:10,13 120:19 132:8 133:21,23 134:18 141:15 149:22 150:23 154:4 156:7 156:10 August 13:12,12,16 41:22 53:22 98:25 137:5 142:15,19,20 142:21,22,24,25 143:10,20 144:11 147:24 150:14,18 154:23 authorized 157:6 available 26:7 107:12 Avenue 1:8,24 average 22:14,17 90:25 97:23 98:2	105:4 115:4 124:11 124:15 award 90:1 awarded 97:2 aware 7:20 10:23 aye 6:17,18 11:24,25 12:20,21 17:19,20 19:3,4 52:1,2,10,11 81:18,19 128:15 131:3 156:22 ayes 6:21 12:3,24 17:23 19:7 <hr/> B <hr/> B 2:12 B-Stock 26:19 27:15 27:22 28:3,5,6,23 30:16 31:12 33:23 back 6:2 14:12 15:19 15:23 23:24 28:22 32:6 33:12 56:20 68:22 69:25 71:4 72:17 73:7 77:2,19 77:20,23 78:17,24 86:12,20,23 88:15 92:13 99:19 100:18 105:20 107:17 111:17,21 112:3,17 115:25 116:11 117:22,25 118:1,13 122:13,25 125:25 139:11 141:13 143:12 146:17 147:7,11 152:9 background 39:25 backup 118:14 132:19 bad 98:14 balance 78:14 ballot 53:15 59:17,20 60:20 61:12 70:21 72:12 bank 117:24 bargaining 57:25 58:2 63:15 68:12 69:7 base 15:1 63:25 based 13:17 16:8 18:16 23:23 53:16 58:3 63:17 80:9 82:14 84:22 85:12	86:4 88:6 89:4,6 90:10 94:11,13 107:2 123:21 basically 26:10 35:4 62:25 68:11 100:24 basis 8:23 33:15 103:6 105:22 119:21 131:15 Bass 1:23,23 3:7 5:18 82:8 157:4,19 Bass's 9:15 bathroom 88:11 battle 56:12 Bay 117:17,18,20 118:1,19 Bays 2:18 83:9 106:12,12 112:22 113:10 126:21 Beach 154:13 bear 26:2 beat 145:4 beating 94:9 becoming 68:2 beginning 20:11 55:18 136:20 140:14 begins 83:15 begrudge 59:19 begs 28:10 begun 137:23 behavior 133:11 behavioral 98:11 135:25 136:15 137:14,17 141:16 142:6 143:11,18 144:7,15 145:16 149:10 belabor 96:22 believe 37:3 42:22 48:19 66:11 71:5 72:18 73:7 77:14 83:25 85:19 89:12 94:3 96:9 100:8,14 125:19 130:9 136:21 144:23 155:4,6 believing 147:16 155:15 belong 63:19 68:16 68:17 belongs 99:7
---	---	--	--	--

benchmarking 109:12 benefit 33:15 37:25 38:17 50:21 benefits 70:4 72:5,6,8 best 145:5 better 16:19 37:1 44:17 46:23 82:7 93:13 120:3 154:1 beyond 30:7 60:9 64:19 bid 88:17,22 89:11 122:2 bidder 97:1 bids 84:25 86:6 93:22 95:9 96:24 bifurcated 83:19 biggest 65:4 74:3,9 billion 123:16 bit 44:8 78:2 84:3 120:3 134:24 blah 108:10,10 blanket 137:5 block 151:23 Blondell 3:5 83:6,12 85:25 86:13 87:8,21 87:25 89:2 92:22 93:14 94:2,18,24 95:2,20 96:19 99:25 103:23 104:4 blood 108:6 145:9 board 1:2,7 6:25 7:10 9:20 14:8 16:20 38:12 40:6,14,23 41:3,5,8,12,13 42:13,23 43:13,24 44:1 45:10 54:2 55:8 58:23 60:5 67:17 68:14 70:6,7 78:12,17 79:2,12,16 80:4 81:8,10,13 86:21,24 89:24 90:1 90:12,17,18 91:4,7 91:16,20 94:6,22 95:5,6,8 97:13,24 98:3 103:11 108:23 111:17 113:2,14 114:13 115:11,16 117:22 118:12 122:11,23 124:4 126:13 131:14	132:24 134:20 135:2 137:16,17 144:23,24 145:4 150:4,8 152:5 153:5 board's 34:10 59:1 BOC 97:7 126:12 bodies 54:18 body 45:3 bond 23:20 119:9,10 133:2 153:22 bonding 117:10 books 91:5 bore 57:6 bottom 57:21 84:20 96:15 bought 31:25 32:2 Brace 2:23,23 brain 34:21 break 14:12 breakdown 8:12 57:18,24 58:5 72:4 74:20 76:16,17 breaking 69:8 bring 44:6,6,7,11,13 45:16 67:16 76:13 80:15 113:2 141:13 142:16 148:12,17 brings 144:2 broader 143:4 146:11 broken 84:18 brought 14:25 97:16 154:22 Broward 1:2 55:9,12 55:16 157:3,16 BTU 69:10,11 buckets 53:23 78:5 78:15 bucks 94:13,15 budget 3:1 44:25 84:9 84:11 85:2,8,17 86:2,23 87:9 90:5 90:13,19,20 91:6,11 94:2 95:8,10 117:20 budgeted 57:18 budgets 84:7,8,11,24 86:4,8 87:15 89:23 91:2 93:23 94:3,10 95:12,18 96:21 building 71:22 73:10 127:17	buildings 114:17 127:13,15 built 86:1,22 bunch 46:14 bundle 51:6 buried 44:10 bus 45:14 59:19 business 3:5 16:13 25:25 29:20,24 36:19 37:20,21 38:16 50:20 buy 28:4 bypassing 147:20	catch 103:2 categorical 70:18 categories 60:11 64:6 64:12,14 68:10 categorized 62:24 category 25:13 57:24 68:20,24 69:8,10 114:5 caught 136:17 cause 81:23 117:8 139:4 157:11 causes 97:20 124:25 causing 111:2 CCNA 88:20,20 center 1:7 25:25 certain 23:19,21 24:10 63:25 80:11 113:3 117:24 129:18 132:18 133:18 137:18 145:11 149:8,20 certainly 80:22 96:19 142:2 143:20 CERTIFICATE 157:1 certification 138:4 certified 66:25 67:6,8 certify 157:6,10 cetera 35:9,9 36:4,4 chair 2:2,2 9:7,22 21:15 31:4 42:23 43:23 56:1 67:16 70:15 73:6 77:13,22 82:2 86:15 91:25 104:6 105:13 112:25 117:2 118:11,22 121:20 125:7 154:15 challenges 155:21 challenging 131:23 chance 92:13 change 10:3 80:25 81:2 84:13 86:9 103:5,6,10,13 111:8 113:25 114:4,11,15 114:22 115:2,4 116:16,22 117:8,15 117:17 118:3,18 119:7,8 120:18 121:6,10,11 122:4 124:21 125:20	127:3,23 132:19 changes 9:20 56:4 84:14 85:5 120:5 123:21 chaos 99:11 chapter 66:12,13,22 chapters 130:10 charge 116:4 charges 115:25 chart 91:20,24 92:10 93:3,15 95:23 102:23 charter 59:22 70:23 70:24 71:2 134:10 charts 58:5 check 4:20 9:5 71:5 72:18 checking 52:17 chief 2:6,7,15,16,17 2:19 3:1 5:15,20,22 5:24,25 6:5,22 9:1 18:6 19:13 36:13 37:19 53:3 54:25 66:7 80:24 104:1 112:2 131:12 141:2 141:13 chiefs 19:21 20:9 children 61:5 143:25 choice 31:3 149:23 choose 46:7 chooses 31:2 Chris 3:6 118:2 Christopher 83:6 circle 13:14 clarification 72:15 73:5 78:3 91:17 94:25 117:12 147:19 clarified 57:20 60:6 68:8 73:15 clarify 61:17,23 75:7 87:24 89:20 94:19 clarity 48:6 70:10 74:14 75:10,18 76:25 80:17 93:21 94:22 95:19 classification 63:11 clean 73:9 clear 21:12 23:11 30:19 43:18 65:7 98:6 127:3 128:18
---	--	---	---	--

clear-cut 28:14 clearly 100:20 clerical 71:23 106:20 Clerk 2:12 client 67:2,4,9 client's 67:5 clients 68:3 124:6 closed 82:25 83:17 114:25 119:4 120:6 closely 116:5 closeout 83:18 97:12 Clubs 18:12 clutter 44:23 CMAR 99:19 CMARs 90:6 99:15 Coker 32:5 collaboration 50:25 51:15 collaboratively 109:4 colleagues 80:10 collectively 151:3 column 70:4 columns 55:23 come 14:12 21:23 43:10 44:1 45:20,21 47:12 49:19 75:13 78:24 91:4 92:24 95:25 99:19 103:11 105:22 110:12 111:21 116:3 117:22,25 122:13 122:22 140:25 141:24 147:24 149:24 comes 16:9 20:23 24:21 34:20 37:24 78:25 80:5 81:9 101:22 134:9,21 145:8 146:16 comfort 140:7 144:3 144:3 coming 15:19 16:16 55:14 65:4 90:12 118:1 150:3 154:6 comma 71:2 comment 8:7 9:18 16:15 51:1 60:22 91:18 100:7 135:22 151:18 commenting 80:11 119:24	comments 9:8 11:2 13:4 17:16 21:14 51:23 52:8 54:7 82:17 104:9,21,23 104:25 121:13 129:16,25 130:3 131:17 151:7 commercial 27:10 30:23 commit 137:8,9 commitment 45:14 77:24 committee 1:3 2:1 4:5 6:9,18 7:10,19 8:24 9:7,21 10:15 11:14 11:25 12:4,5,6,9,14 12:15,21 13:1,5,10 15:4,9 16:3,5,11,13 17:20 19:4,16 20:6 21:6,13,23 32:24 41:4 46:2 52:2,11 54:5,6 55:8,8 56:2 57:8 79:16 80:3 81:19 82:17 100:17 104:8 110:1 113:9 122:22 128:15 131:3,17 132:24 134:6,20 135:15 138:8 140:5,7 141:10,12,17 142:14 143:3 145:15 146:10,21 149:17,19 151:14 151:17,18,20 152:16,17 156:22 committee's 10:23 54:10 83:9 committees 6:25 41:7 commonalties 152:15 communicate 81:11 111:24 135:17 communicated 136:9 137:21 148:7 communication 112:2 113:6 148:5 communities 4:13 123:9 community 102:20 123:4 137:12 138:19 145:6 companies' 106:2	company 117:9,10 compared 97:8 compensation 53:24 59:24 60:12,14 compilation 15:4 compile 141:6 142:24 143:5 complete 48:7 50:11 65:24 99:5,11 100:1 116:7 117:11 157:8 completed 7:1 82:20 83:14,16,17 97:12 99:25 100:4,6 101:6 114:24 115:3 116:9 119:8 124:20 144:13 145:24 147:25 completely 115:10 completion 83:2 compliance 20:3 53:23 147:17 component 89:14 components 63:2 comprehensive 40:12 41:17 42:10 49:9 151:1 compressed 15:21 computers 22:1 concept 115:24 116:11 concern 32:22 46:10 120:10 148:4,10,11 148:12 concerned 27:25 concerns 31:5 32:4,8 35:16 90:19 102:6 122:15 147:10 concluded 156:23 concludes 8:5 9:1 conduct 113:11 137:10 confidence 50:11 Confidential 2:12 confirm 68:19 confused 65:6 94:7 100:21 101:13 confusion 100:9 105:16,19 congratulate 21:8 conjunction 42:8 connect 26:2	connected 157:13 consequence 127:21 consider 17:3 38:19 consideration 34:24 122:12 131:12 considered 23:7,13 23:14 127:9 considering 50:22 consistent 60:19 67:15 consistently 93:22 consolidating 28:25 constant 113:6 constraint 155:4,13 construction 2:19 84:19,23,23 85:18 87:7,10 89:6,9,15 93:23 95:11,18 96:21 99:14 101:1 101:17 109:24 119:21 121:12 126:10,15 127:20 127:24 133:1 consultant 108:14 113:25 114:6,6,7,8 121:12 123:11,11 consultant's 85:24 consultants 55:11 103:11 122:8 127:5 consulting 3:5,10 6:4 66:5 contacted 137:22 contemplating 28:24 context 37:11 95:22 contingencies 85:6,9 86:7,10,11,22 contingency 85:4,13 85:22,23,24,25 86:1 95:12,12 123:5 continue 21:3 79:4 83:3 88:13 104:12 106:22 116:6 146:7 153:6 continued 115:7 continuing 32:25 138:22 140:4 contract 84:13 86:20 88:25 89:4,5 91:10 111:1,16 121:7,10 123:15 124:22,23 130:1	contractor 114:25 117:7,11 118:18 119:10 contractors 93:22 contracts 71:7 72:19 85:6,10 126:23 133:5 contractually 110:22 contrary 67:9 contribute 108:18 control 29:8 54:25 109:15 controls 22:11 29:2 44:15 108:14 132:16,20 134:23 convention 100:15 conversation 37:1 68:5 conveyed 128:3 Conway 2:8 5:25,25 18:8 Cooney 116:3 coordinate 48:15 copy 53:15 correct 43:17 59:12 64:16 91:1 99:23 103:12 104:4 117:19 123:13 125:2,4 136:2,21 143:25 155:6 corrected 130:19 146:4 corrective 49:9 correctly 38:10 78:11 119:19 132:8 145:21 146:18 corresponding 85:1 cost 19:19 22:14,18 23:23 24:4 31:18 33:14,16 34:17 35:8 36:3,17 37:25 38:16 38:17 50:20 84:23 85:16 88:6 89:6,9 89:21 90:23 94:15 96:9 108:13 122:2 156:7 costing 96:18,18 costs 35:2 50:21 94:12 95:11 counsel 8:10,16 108:22 157:11
---	---	--	--	--

Counsel's 115:20,23 122:18	Dahl 2:3 4:23,24 9:23 9:24 21:17 52:19 56:11,14 72:9 77:11 79:7 81:24 88:10 130:21,25 142:19 146:13,22 147:4,10 148:3	defining 123:20 definitely 124:5 definition 23:7 65:21 definitions 65:25 DEFP 89:25 degree 144:3 delay 78:22 107:3 123:2 136:23 delayed 148:23 delimit 106:16 delineation 97:15 deliverable 108:2 129:16 130:5 deliverables 107:7 108:17 delivered 137:4 deliveries 35:17 delivering 60:24 demolish 117:21 depart 7:21,23 department 27:23 69:21 102:12,15 126:24 departments 18:12 19:17,20,23 50:25 51:16 131:24 133:14,24 depending 16:25 56:1 63:6 depends 48:12 depreciated 25:18 26:5 28:12 depreciation 26:5 depth 55:25 Deputy 2:14,15 7:21 8:10 10:17 20:8 30:4 32:7 dereliction 78:9 describe 82:22 design 84:18,20,22 85:2,5,5,8,10,16,16 86:17 89:4,8,9 90:3 99:12 100:4 101:17 149:3 designed 32:14 65:5 90:8 designer 86:18 87:6 87:19 97:22 designer's 85:2 89:5 designers 90:4,13 destroy 29:5 30:15	34:8 destroyed 27:11 28:17 destroying 34:12 detail 25:22 56:23 64:24 69:24 76:20 79:21 80:1,14,22 81:1 149:1 detailed 8:12 72:3 84:1 details 79:22 deterioration 127:16 determination 115:17 determine 33:16 34:2 53:12 63:20 64:6 107:24 determined 89:10 115:9 123:19 124:2 determining 109:3 develop 108:22 122:6 147:21 developed 45:14 115:24 116:10 development 42:24 deviations 84:10 devices 25:10 die 143:22 died 144:1 differ 25:6 31:25 61:19,24 differences 70:5 different 13:15 18:11 19:17 27:17 36:9 42:10 53:23 63:15 68:5 89:3 110:7 127:10 133:9 148:14 156:6 differentiation 51:5 differently 114:19 difficult 31:22 48:11 127:12 dig 93:3 diligent 83:3 directed 112:7 113:4 114:2 direction 78:18 directive 46:12 47:6 112:8 directives 137:18 director 2:8,18,20,21 2:21,22,24 5:17	19:14 83:5 99:4 106:13 141:7 disagree 41:10 discipline 133:11 disclose 63:5 discretion 42:23 discuss 16:13 55:24 104:1 110:12 111:18 148:14 discussed 15:23 18:10 54:4 109:6,6 110:10 132:23 137:15 148:21 150:20 152:21 discussing 47:20 80:12 discussion 6:14 12:11 18:19 47:22 54:3 58:17 83:11 108:9 136:6 150:17,21 discussions 8:14 11:21 88:13 151:8 dismantled 127:17 disposal 30:1,13 35:13,24 39:10 dispose 30:21 disposed 29:18 disposing 31:24 distant 99:24 distributed 54:1 district 2:13 15:19 17:1 20:8 27:12,14 27:17 28:8,13,24 29:8 30:2 32:6 33:18 35:25 36:12 36:20 39:16 41:16 45:1 53:12,18,22 55:9 56:10 59:23 60:2 66:6 74:18 101:24 103:19 107:8 121:25 122:2 122:7 123:11 126:22 127:6 128:1 129:9 131:24 133:5 144:22 146:16 152:19,21 156:5 district's 6:24 71:20 82:15 86:1,7 106:17 districts 31:15 dives 103:25 division 126:24
D	Dahl 2:3 4:23,24 9:23 9:24 21:17 52:19 56:11,14 72:9 77:11 79:7 81:24 88:10 130:21,25 142:19 146:13,22 147:4,10 148:3 daily 103:6 DANIEL 2:22 data 41:18 107:12 date 13:16,17 15:4,13 15:14 16:18 49:4 114:20 122:2 124:12,15 128:2 135:6 138:9 dated 118:4 157:15 dates 13:18 15:2 98:14 Dates/Times 13:1 Davis 3:4,4,5 53:5,14 54:6,11,12,13,14 55:7,10,11 56:3,5,8 56:12,17 57:13 62:9 64:23 66:3,20 69:18 80:17,20 82:1 day 35:5 41:25 49:9 112:11 122:3 157:15 day-to-day 119:21 days 92:9 95:23,24 96:7,8,13,14 97:20 97:23 98:1 105:4,24 DC 105:20 De 4:25 12:8 deal 119:20 deals 105:1,2 debate 65:20 debating 33:6 61:7,13 December 14:3,22 decide 40:8 42:25 109:22 110:13 decided 111:9 115:10 decision 10:1 37:20 37:21,22 47:13 112:22 decisions 29:24 32:19 38:16 50:20 dedication 143:15 deep 64:3 deeper 103:25 defer 118:8	defining 123:20 definitely 124:5 definition 23:7 65:21 definitions 65:25 DEFP 89:25 degree 144:3 delay 78:22 107:3 123:2 136:23 delayed 148:23 delimit 106:16 delineation 97:15 deliverable 108:2 129:16 130:5 deliverables 107:7 108:17 delivered 137:4 deliveries 35:17 delivering 60:24 demolish 117:21 depart 7:21,23 department 27:23 69:21 102:12,15 126:24 departments 18:12 19:17,20,23 50:25 51:16 131:24 133:14,24 depending 16:25 56:1 63:6 depends 48:12 depreciated 25:18 26:5 28:12 depreciation 26:5 depth 55:25 Deputy 2:14,15 7:21 8:10 10:17 20:8 30:4 32:7 dereliction 78:9 describe 82:22 design 84:18,20,22 85:2,5,5,8,10,16,16 86:17 89:4,8,9 90:3 99:12 100:4 101:17 149:3 designed 32:14 65:5 90:8 designer 86:18 87:6 87:19 97:22 designer's 85:2 89:5 designers 90:4,13 destroy 29:5 30:15	34:8 destroyed 27:11 28:17 destroying 34:12 detail 25:22 56:23 64:24 69:24 76:20 79:21 80:1,14,22 81:1 149:1 detailed 8:12 72:3 84:1 details 79:22 deterioration 127:16 determination 115:17 determine 33:16 34:2 53:12 63:20 64:6 107:24 determined 89:10 115:9 123:19 124:2 determining 109:3 develop 108:22 122:6 147:21 developed 45:14 115:24 116:10 development 42:24 deviations 84:10 devices 25:10 die 143:22 died 144:1 differ 25:6 31:25 61:19,24 differences 70:5 different 13:15 18:11 19:17 27:17 36:9 42:10 53:23 63:15 68:5 89:3 110:7 127:10 133:9 148:14 156:6 differentiation 51:5 differently 114:19 difficult 31:22 48:11 127:12 dig 93:3 diligent 83:3 directed 112:7 113:4 114:2 direction 78:18 directive 46:12 47:6 112:8 directives 137:18 director 2:8,18,20,21 2:21,22,24 5:17	19:14 83:5 99:4 106:13 141:7 disagree 41:10 discipline 133:11 disclose 63:5 discretion 42:23 discuss 16:13 55:24 104:1 110:12 111:18 148:14 discussed 15:23 18:10 54:4 109:6,6 110:10 132:23 137:15 148:21 150:20 152:21 discussing 47:20 80:12 discussion 6:14 12:11 18:19 47:22 54:3 58:17 83:11 108:9 136:6 150:17,21 discussions 8:14 11:21 88:13 151:8 dismantled 127:17 disposal 30:1,13 35:13,24 39:10 dispose 30:21 disposed 29:18 disposing 31:24 distant 99:24 distributed 54:1 district 2:13 15:19 17:1 20:8 27:12,14 27:17 28:8,13,24 29:8 30:2 32:6 33:18 35:25 36:12 36:20 39:16 41:16 45:1 53:12,18,22 55:9 56:10 59:23 60:2 66:6 74:18 101:24 103:19 107:8 121:25 122:2 122:7 123:11 126:22 127:6 128:1 129:9 131:24 133:5 144:22 146:16 152:19,21 156:5 district's 6:24 71:20 82:15 86:1,7 106:17 districts 31:15 dives 103:25 division 126:24

document 13:11 56:21 69:19,24 71:20 75:6,19,21 129:3,17,22 130:11 130:18 131:11 documentation 18:15 documentations 140:3 documented 106:4 documents 8:10 68:3 75:23 76:5,23 84:13 doing 24:13 34:22,23 41:13 42:19 46:5,13 48:21 59:10,11 76:11 81:24 98:20 101:20 110:20 114:1 115:14 127:11 134:7 149:5 153:18 dollar 123:22 127:1 dollars 22:16,22 31:25 32:2 103:6 114:1,21 115:13 122:24 123:17,24 donate 30:23 34:8 donated 27:11 28:17 door 29:3 90:2 dots 26:3 double-check 58:14 download 10:14 downsize 34:15 Dr 2:4 5:5,6 11:8 14:1 14:2,25 18:24 19:1 21:20 22:3,7,10 25:15,16,21 26:10 26:15,25 27:4,8,25 29:14 30:3,9 31:5 31:11 32:22 33:9,11 36:11 38:23,25 39:2 39:5,8,10,13 40:14 40:17,19,25 41:21 42:21 43:18 47:20 48:4,6,14,19,25 51:20 52:20 54:15 54:17,23 55:3,4 58:11,12,13,21 59:7 59:16 61:1,7,11 62:14 63:13,22 64:9 64:17 65:2,15 67:25 70:3,13,20,25 71:13 71:16,19 72:2,10,20	72:23 73:4,14 74:3 74:13 75:2,7,10,15 75:18,24 76:8,15 77:5 79:20 80:4,12 81:3,21,23 89:18,19 93:18 94:5,19 95:1 95:14 98:5 100:20 104:9,24 106:21,24 110:19 111:4 112:4 112:20 116:13,14 117:12 118:5,10,15 119:23,25 121:15 124:7,15 125:3,11 126:4 128:17 130:7 130:12,20 136:11 142:4,21 143:13,14 147:12 148:9 149:2 150:7,13 155:1,2,10 156:21 draft 10:8,12 107:14 dragged 116:19 dramatically 21:19 drawing 62:7 drawings 127:20 drift 60:21 drilling 64:4 drivers 59:19 driving 84:11 dropped 13:18 due 14:3 46:11 107:3 121:11 141:5 150:16 dumpster 109:16 dying 143:22 <hr/> E <hr/> e-Builder 89:15 105:5 105:22 117:5,16 E&O 121:12 earlier 14:15 155:9 early 107:2 earmarked 78:15 earned 107:10 108:16 109:17 earth 98:10 easier 91:24 93:2,5 easily 100:18 EdPlan 140:3 educating 73:7 education 68:13,23 73:4,13	effective 32:25 33:3 49:23 effectively 32:14 108:18 efficient 47:8 effort 20:22 115:7,12 efforts 141:9 eight 24:1 32:6 37:4 67:18 126:15 eighth 32:5 either 31:9 47:22 68:17 83:17 108:11 114:5 124:25 elapsed 97:20 98:1 elected 10:4 electronic 135:8 elementary 71:12 97:2,3 116:15 elements 97:18 ELENA 2:10 eligible 26:12 63:11 132:1 email 7:7 136:19 148:4 154:18,20 emailed 8:24 emphasis 22:10 emphasized 142:12 employee 63:4 67:1 157:12 employees 64:7 66:5 66:6 106:8 enacted 122:20 encompassed 63:1 ended 63:4,17 68:9 137:22 engaged 53:4 55:13 engagement 56:9 engagements 56:9 engineers 116:12 126:25 English 63:9 enhance 59:21 70:20 70:21 71:1 enhanced 53:20 134:2 enhancement 71:6 enormous 96:1 ensure 49:13 ensuring 49:6 enter 127:14 entire 130:11,12	135:18 entitled 64:5,7 entity 66:8 67:24 environment 108:12 135:8 EP 69:10 episode 29:10 equipment 27:19 32:3 Equity 2:15 Eric 2:11 6:5 erroneous 129:23 error 113:25 114:6,8 114:22 121:12,24 124:25 125:5 127:1 errors 103:1,3,5 114:18 115:5,8,24 119:7 121:5,6,10,18 122:16 125:20,21 127:3,22 129:5,20 130:1,19 escalating 94:12 ESE 2:20 especially 68:7 153:7 153:14 ESPs 69:11 essence 128:21 essential 53:25 60:1 60:14,17 61:4 essentially 33:13 58:3 60:6 97:1 established 6:25 124:14 126:8 establishing 125:8 estimate 48:11 94:8 estimates 91:14 96:5 96:11 estimating 96:3 et 35:8,9 36:3,4 ethics 10:4 evaluate 37:21 evaluating 101:4 evaluation 38:16 50:20 130:8 evening 118:23 events 100:24 everybody 4:4 9:10 21:5 64:18 68:7 108:1 109:4 110:8 110:12 112:13,14 148:13 155:2 everybody's 90:21	112:13 evidence 65:17 exact 138:9 exactly 23:12 126:21 127:14 example 15:3 23:20 27:17 63:7 92:19 97:21 103:4 121:24 139:7 141:22 148:2 149:8 154:2 156:9 examples 31:7 62:7 exceeded 85:9 86:5 93:23 exceeds 115:9 Excel 119:18 excellent 156:17 exceptions 19:22,24 19:25 20:14 22:6 111:3 excuse 15:5 79:16 146:6 excused 4:25 executing 108:8 executive 2:11,18,20 56:18,19 57:1,14 95:5 106:13 exempt 65:19,24 66:1 exempted 10:5 exhibit 53:15 57:22 58:1 65:12 68:10 69:17 74:8 80:16 exist 75:2 existed 75:6 existing 32:16 73:10 73:21 77:25 exited 27:7 exiting 106:6,7 expand 55:22 expanded 56:19,22 57:16 58:1 65:11 expect 118:16 127:19 142:1 143:20 expectation 45:6 expectations 107:15 132:6 expecting 100:22 expended 53:18 62:23 expenditures 57:24 62:3,5 expense 62:24
---	---	---	---	---

expenses 60:1 61:4 experiences 31:15 explain 61:18,23 69:15 72:14 74:19 80:15 93:19 explaining 111:5 explanation 27:24 explicit 9:12 express 120:9 expressed 35:16 37:19 67:7 expresses 148:10 extend 120:16 extended 88:5 extension 88:18 external 15:15 extra 7:14 extreme 28:11 33:13 extremely 136:8 eyes 112:10	128:14 131:2 156:21 favorable 45:5 February 14:6,16 155:20 federal 31:23,25 32:2 35:1 38:2,20 42:11 50:22 51:5,10,13 146:16 147:3 feed 73:8 feedback 13:18 45:24 150:24,25,25 feel 50:8 60:23 92:10 112:15 115:17 149:6 150:3 feelings 96:4 fees 84:22 85:2 87:6,7 87:10,11,19,19,25 88:5 89:13,14,15,17 90:17 91:8 107:2 feet 28:8,20 33:20 fell 64:1,11 felt 108:6 Fertig 2:3 5:1 12:9 19:2 36:22,23 37:7 38:7 42:3,4 43:7 47:14 50:7,16 52:6 60:22 61:3,9 75:8 75:11,16,21 76:3,10 77:9 79:19,19 81:7 87:2,5,18,23 88:7 91:18,25 92:5,8,15 92:18,24 93:10,11 93:16 95:21 97:16 101:20 104:19,22 104:24 105:10 106:19 113:21,22 115:14 120:8,12,22 120:25 121:11 122:21 123:16 124:9 128:9 140:11 140:25 141:22 142:9 147:8 148:21 149:4,25 150:20 151:15 154:16 156:16 Fertig's 73:8 field 153:9 fieldwork 98:21 132:11 137:21,25 145:21,25	fifth 156:20 figure 30:16 75:16 98:22 figured 79:8 file 15:16 fill 78:8 131:22 135:12 final 4:21 52:8 finally 90:7 107:4 finance 44:5 69:21 financial 83:18,19,23 84:5,17,19 133:14 134:13 136:4 financially 157:13 find 46:14 123:4 finding 41:6,7 61:14 64:15 90:24 findings 18:17 46:9 46:18 48:12 49:7,8 82:17,25 104:7,12 104:13,20 130:4 134:8 137:10 139:3 fine 14:7,15 68:6 95:21 finish 10:25 65:15 finished 87:3 98:18 145:23 finite 31:19 fire 109:16 firm 15:14 53:4 54:11 66:4,5 67:1,3,7,9 first 7:5 13:6 32:6 33:12 38:23 41:13 45:21 53:6 63:24 69:2 77:16 92:5 96:3 104:25 111:21 127:1 138:20 144:16 153:4,5 fiscal 7:3 13:2 34:24 53:7,10 69:2 98:13 108:20 five 52:21,22 83:16 83:22 84:2,21 98:14 126:14,14 148:18 151:23 152:3,4,7,13 152:13 154:18,19 five-month 107:3 fix 49:10 fixed 49:13 130:15,16 fixing 121:16 FL 1:24	fleet 45:12 flooded 90:4 floor 48:20,22 50:14 54:24 Florida 1:8 8:9 66:10 66:11 67:10,14,18 67:21 157:2,5,16 flow 93:13 focus 9:12 138:21 focused 21:1 134:19 follow 16:1 26:8 76:1 104:11 106:9 120:1 follow-up 70:9 76:18 82:16,23 83:3 87:2 133:25 134:1,2 153:15 follow-ups 114:13 following 4:1 67:24 134:7 food 28:1 32:3 59:19 60:24 foot 90:11 94:14,16 94:17 footage 29:9 FOPE 68:16 69:5 73:1 force 84:12 107:13 108:10 109:6 forecast 149:16 forecasting 127:13 foregoing 157:7 foremost 111:22 138:20 form 7:14 118:4 formal 37:17 38:5,10 38:15 50:19 formatting 129:25 formed 8:23 former 67:16 forms 7:11 formula 116:10 122:6 Fort 1:8,24 157:15 forth 15:23 25:3,11 35:7 44:11 106:21 113:7 forward 10:14 38:6 46:21 49:10 50:1 70:1 76:21 78:13 79:3 140:8 forwarded 80:2 forwarding 80:2	found 20:13 41:6 46:20 47:2 127:14 four 60:3 fourth 156:20 frankly 32:1 75:5 friendly 51:18 fringe 70:4 72:5,6,8 fringes 70:8 front 25:5 36:25 41:8 75:22 76:12 frustrating 21:22 FTE 134:23 fulfilled 63:14 full 28:21 135:10 136:18 fully 25:17,22 26:4 28:12 114:24 function 29:22 32:25 functions 131:15 fund 59:25 75:1 78:14 funded 64:8 71:25 74:25 75:1,20 funding 53:21 59:21 63:20 70:20,21 71:1 funds 2:8,10 18:4,7 18:11 24:10 53:18 62:25 63:12 70:9,18 78:4 120:23 121:5,9 128:2 133:22 141:25 147:18 156:10 further 11:21 32:9 80:2 114:9 120:16 143:15 157:10 future 16:16 37:23 43:17 103:25 120:19 153:2
F				
faced 31:17 facilities 2:19 102:12 102:14 107:13 108:10 126:24 155:3,5 facilities 28:10 fact 15:20 50:2 65:3 117:20 144:16 factor 15:14 factors 131:19 facts 104:3 fair 51:8,11 122:7 fairly 85:11 107:2 fairness 123:9,10 fakakta 94:10 Falcon 118:1 fall 24:8 25:12 64:14 families 4:12 Fantastic 139:12 140:10 far 13:16 23:13 24:25 27:14,20 35:17 49:6 112:1 113:7 123:19 127:22 128:3 134:7 134:21 138:2 141:4 faster 7:6 favor 6:17 11:24 12:20 17:19 19:3 51:25 52:10 81:17				
G				
				gain 58:21 59:4,12 121:25 gap 14:14 34:10 gaps 14:6 garbage 30:22 gathering 62:4 general 8:10,16 18:13 26:11 66:10 70:18 75:1 87:18 108:22 115:20,23 122:18 126:15 132:4,4,9,16

132:18 133:17,18 133:22 146:20 147:5 General's 147:9 generally 114:9 generate 90:16 107:8 Generation 53:1 55:17 gentleman 112:3 126:11 getting 28:14,22 34:1 34:16 35:20 41:8 42:9 44:25 46:17 49:6 62:15 63:4 78:22,23 81:7 98:25 113:8 134:17 139:1 143:16 145:4 give 15:17 26:7 30:24 41:18 42:23 49:4 57:17 80:17 81:1 83:10 92:18 99:8 139:19 140:6 142:17 143:3 149:16 156:3 given 54:17 69:19 100:23 136:25 139:18 149:6,12,13 150:2,15 gives 47:24 64:24 giving 104:3,3 147:22 149:11 glad 56:14 102:22 108:3 111:15 123:7 global 33:25 globally 131:16 go 8:2 9:12 15:21 19:16 21:16 22:1 24:12 26:19 28:3,18 30:16 33:4 37:14 42:25 43:2 47:7 48:24 49:5 54:9 55:20,25 56:17,23 58:7 64:3 65:14 71:4 72:17,22 77:4 77:19 78:17 81:8 83:10,13 86:12,20 86:23 87:4 90:1,12 91:7 93:7 97:23 101:15 106:21,22 107:9,10 108:6 111:17 116:11	117:4 118:13 119:11 121:18 128:5 133:9 135:17 142:16 143:14 148:7 149:1 150:4 153:2 155:11 156:14 goal 9:11 14:22 49:12 59:5 111:12 113:12 goals 58:22 goes 40:24 41:12 43:13 72:8 90:18 91:15,19 97:17 117:9 118:12 going 9:19,24 10:3 16:25 20:20 25:1,4 25:7 26:1,2,24 30:7 35:9 36:2,14 37:1 37:13 40:3,5,14,15 41:2,22 43:8,10 44:5,6,7,20 46:14 46:15,16 47:10 49:10 50:9 56:5,22 57:6 59:18 61:1,5 67:20 71:5,19 75:9 75:13 76:12 79:3 81:4 88:10,24 89:7 91:10 92:1 94:7 98:15 101:25 103:10 109:22 110:25 111:8 113:23 117:3 118:17 119:8,16 120:18,18 126:1 135:10 139:21,25 141:15 143:4,6,12 143:14 144:19 145:9 148:25 150:4 150:7,24 153:13 154:12,12,19 gonna 41:12 good 4:3,19,20 20:22 21:9 22:9 37:8 42:25 48:1 54:14,21 55:7 57:12 80:1 81:24 96:2 98:15 103:22 118:21 122:9 131:25 145:12,14 155:23 gotten 69:1 92:12 106:15 136:25	139:24,25 government 40:2 132:10 155:18,22 grand 132:6 133:18 grant 23:19 grants 134:22 147:3 grave 100:3 101:2 great 37:9 42:15 46:24 95:1 96:9,12 102:14 120:15 127:5,15 140:12 greatest 102:8 group 6:4 20:8,25 33:5 65:22 102:1,3 111:11 118:16,24 135:7,18 141:8 guess 14:16 69:3 101:18 116:6 guessing 14:3 guests 3:3,9 52:17 guidance 67:23 Gums 3:6 83:6 118:2 118:2,8 129:12 130:11,17 131:8 gun 4:14 guys 76:20 102:8 108:3 110:6 130:7 131:8	happy 44:11 57:9 hard 21:24 69:14 147:16 155:15 hardware 132:22 Harpalani 2:9 5:23 5:23 hauling 31:18 head 112:3 131:20 health 60:7,24 68:12 68:17 76:19 hear 32:8 41:10 50:4 65:2 79:8 142:1,2,5 148:14 heard 9:17 31:5 32:4 45:17 101:23 hearing 45:24 120:4 123:10 heaven 98:10 heavy 44:24 Heery 87:12 97:8,9 101:3 102:2 Heery's 101:9 held 63:10 112:14 hell 98:10 help 49:1 50:9 116:14 helpful 92:2,10 hemorrhaging 153:20,23 hey 148:18 high 23:2 99:17 highlight 55:21 highlighted 106:23 highly 59:25 156:11 hire 59:23 131:25 155:17,19,23 hired 78:23 86:18 141:4 historic 105:1 historical 19:19 23:23 24:5 historically 16:6 21:10 history 89:21 112:23 hoarders 28:11 29:10 33:14 hoarding 44:20 hoc 45:10 hold 40:25 68:7 109:14 118:15 holding 81:14 109:7 holiday 15:14,20	holidays 14:4,9 holistically 21:7 HOLLINGSWOR... 2:20 home 77:4 78:9,12 honestly 145:7,12 hope 76:4 123:7 135:11 hopefully 7:13 81:11 106:10 hoping 118:20 hour 151:23 hours 154:14 house 44:19,20 HR 44:7 Hub 28:19 HUDGE 2:17 huge 14:6,13 123:14 144:22 146:15 155:3 Human 2:15,16 hundred 103:14 hundreds 44:3,4 127:13 Hunter 132:23 hurts 153:17 husband 44:21 HVAC 90:9 91:14 116:22
				<hr/> I <hr/> i.e 62:24 63:3 idea 28:16 54:22 107:9 133:7 ideas 68:19 identify 84:10 Ighodaro 5:3 11:4,5 Ighodaro's 7:12 III 2:10,11 imagine 80:7 imagined 137:1 immaterial 123:25 immediately 136:22 impact 15:25 96:9 120:18 impacted 13:16 84:17 implementation 39:19 implementing 39:16 importance 138:15 138:24

important 20:15 21:6 49:18 60:2 79:5 96:16 98:6 102:11 102:16 114:10 133:10 134:10 138:17,19,24 144:5 144:21 145:17 152:20,22,23 153:23 impractical 108:11 109:17 impression 90:14 improve 46:21 improved 21:19 22:11 109:13,20 improvement 20:18 21:2,3,11 134:15,16 improving 109:10 in-document 129:20 in-house 88:20 in-process 141:15 incident 67:1 include 34:25 36:18 39:15 53:14 57:16 59:9 93:14 97:13 122:14 134:5 151:16,21 included 19:20 43:15 43:17 54:4 72:19 85:3 95:3,4 97:7 116:17 117:21 129:2,17 148:15 includes 16:4 38:15 50:19,23,24 125:4 132:11 including 37:22 59:22 71:2 141:16,23 145:18 147:3 income 63:20 incomplete 65:23 incorporated 35:10 36:4 incorporating 36:2 incorrect 96:10 increase 59:24 71:8 72:18,24 85:1,16 87:15,19,20 88:4,19 88:21,24 89:1,4 90:16 91:7 94:21 95:10,11 increased 22:23	85:11 87:6,7 91:15 increases 84:25 85:5 85:7 86:3,8,21 87:14 90:11 95:2,4 96:21 97:19,19 increasing 89:22 incremental 71:8 72:18,24 independent 55:15 66:4,8 67:24 indicate 8:15 53:17 136:19 indicated 36:11 48:17 52:23 130:18 148:3 indicating 56:15 indication 105:24 individual 20:24 59:22 64:4 71:2 84:2 95:7 97:14 112:13 130:4 individually 147:22 148:16 151:3 individuals 12:7 62:19 82:4 155:23 156:3 industry 114:14 115:6 125:11 126:10,13 127:9,25 inefficient 156:11 inflation 91:13 information 2:9 16:11,12 22:20 40:6 47:7 58:5 62:4 63:5 65:11 68:15 70:2 76:13 80:1,23 81:6 93:5 97:14 104:17 113:8 120:21 132:15,16 137:23 150:12 inhouse 39:25 initial 99:2 137:10 139:9 initiative 39:19 126:23 initiatives 2:17,18 3:1 3:2 135:1 input 41:5,9,14 42:14 43:12 45:19,22 49:23 147:23 149:6 150:2,2 insert 91:20 93:2	insight 50:2 insisting 48:20 Inspector 132:4 133:17 instability 107:18 instances 96:24 Institute 66:9,10 67:12 instruction-related 60:1 61:4 instructional 74:10 insurance 119:10 intelligent 47:13 intended 108:12 interest 29:17 81:7 139:18 140:6 141:12 146:10 152:25 interested 45:24 148:15 157:14 internal 2:8,10 18:4,7 22:10 29:1 82:10 98:12 133:21 156:10 interrupt 26:23 48:23 interrupting 15:11 interviews 10:20,25 introduce 56:7 introduction 83:13 introductory 129:11 inventory 19:8,11 20:6,10,13,16 21:3 21:19,24 23:12,17 29:2 34:20,21 36:6 36:6 44:16 50:10 133:23 134:15 138:2 153:13 invite 32:20 INVITED 3:3 involved 44:2 iPads 25:10 ironically 101:23 issue 30:12 34:5 59:18 65:3 74:13 111:14 119:15 123:13 147:7 150:1 issued 99:2 issues 30:11 32:16 35:19 116:16 134:3 139:5 issuing 86:24	ITB 99:2 item 17:24 18:3 19:8 19:10 23:14 24:16 31:3 52:18,25 54:8 55:14 57:16 63:3,18 78:1 81:1 82:9 87:9 87:14 95:5 114:5 115:21 128:23,24 129:2 131:10 items 19:18,25 20:2 22:16 23:2,8,11,24 24:9,18,25 25:2,7 25:12,17,19 26:1,12 27:20 31:6,16 35:5 35:20 57:3,5 62:12 67:19 87:9,13 95:6 100:11 148:14 151:13 152:3,4,7,10 155:3 Itohan 5:3 IV 3:1	143:13 145:15 146:19,23 148:1 149:3,12 150:10,15 151:5,14,16 152:6 152:11 154:15,24 155:8,21 156:1 Jabouin's 64:12 66:6 Jaclyn 2:5 5:13 11:17 January 14:4,10,13 14:14,15,17 15:17 Jennifer 2:9 5:23 job 44:17 63:11 81:24 96:2 120:15 123:12 123:12 140:12 155:12 jobs 64:7 114:16,17 115:1 join 54:19 56:6 joined 10:17 Joris 2:7 5:15 129:15 130:2 judgment 25:4 Judith 2:14 7:22 10:17 69:21 July 7:3 55:18 101:12 118:4 154:21 jumping 145:1 June 1:11 4:4 6:8 55:18 79:15 81:8,15 97:8 98:18 131:18 135:15,19 142:24 147:19 154:19 157:15 junk 29:11 jury 132:7 133:18
J				
Jabouin 2:7 4:19,25 5:5,7,9,11,13,15,15 6:23 9:5 10:12,19 11:4,11 12:7 13:3 13:23 14:24 15:7,13 17:4,9,25 18:3 19:10 20:5 21:18 22:5,19 23:15 24:19 25:10 29:13 30:7 31:1 32:10 33:8,10 35:11 36:11 38:9,25 39:8,12 40:21 46:1 48:8,17,22 50:18 51:1,12 52:16,22 54:21 55:4 58:20 70:2 74:8 79:13,24 80:10 82:2,4,8 83:12 88:13 91:25 92:4,12,17,19,23 93:9 104:6 105:9,25 110:18,19 112:21 112:24 113:20 118:25 119:1 121:2 121:8 128:23 131:9 135:24 137:13 138:11,21 139:17 139:23 140:12,24 142:13,20,22 143:2				
K				
Kathleen 3:6 83:7 114:12 KC 1:7 keep 7:2 8:4 36:8 47:16 48:20 101:18 117:23 118:1 143:11 keeping 9:15 128:9 key 15:2 83:21 97:18 140:2 152:19 kids 60:25 69:4 116:20 145:13 killing 44:9 kind 16:21 42:6 43:13				

67:19 68:8 69:13 98:9 101:13 103:1 105:6 113:23 117:13 119:6 120:7 121:6 126:18 148:22,23 KINNEY 2:24 know 7:24 9:10,13 10:3 16:6 18:2 20:17 21:6,9,25 23:12 25:5,7,10 26:15 31:8,9,9,13 32:5 33:11,13,20 34:18 35:18 42:16 42:16 43:3 46:15 50:3 61:3 65:9,20 68:14 69:9,10 72:6 73:1 74:7 75:5 76:14 77:1 84:14 86:9 93:16,21 94:9 94:20 95:22 96:2,3 96:25 101:11 102:7 102:7,21 103:12,18 105:5 106:3 109:17 110:2 111:20,23 113:4,22 114:2,4,23 116:1 117:7 120:14 123:19,21,24,25 125:1 126:4 132:5 132:10,13,14,14,17 133:3,6,10,16,17 134:21,24 136:9 137:3,3,7 138:3,15 138:16 139:20 140:1,12,18,19,20 140:23 141:4,11,17 141:25 142:5,11 144:9,18 147:6 148:11,17,23 149:5 149:7 150:20,23 151:3 152:1,17 153:13,18 154:6,17 154:23 156:5,13 knowing 107:8 knowledge 35:15 known 90:20 102:13	land 30:17 Langan 3:6 83:8 105:9,12 106:1 113:10 115:19 117:2 118:11,22 121:20 language 53:13 59:17 59:20 60:20 61:2,12 67:14 112:7 122:14 130:1 laptop 22:18 laptops 25:7 large 96:8 113:24 157:5 late 10:21 14:17 Lauderdale 1:8,24 157:16 law 78:14 111:24 layer 64:21 lead 103:25 141:8 leadership 107:18 lean 132:21 leave 10:24 26:23,25 79:6 leaving 29:3 led 22:11 left 96:17 101:10,10 117:20 141:5 length 137:15 Leonardi's 11:9 let's 16:23 22:18 25:25 28:4,7 63:23 64:12 100:25 102:6 128:7,12,21 letter 129:14 letting 46:4 96:14 level 38:20 levels 42:10 Lewis 3:5 54:12 56:16 57:12,12 59:3 59:12 62:2,21 63:16 64:3,16,20 69:23 life 35:6 102:20 lift 44:24 limitations 68:9 108:5 limited 57:5 131:19 line 22:4 28:1 74:9,9 82:12 87:9,14 153:2 lines 44:8 103:14 link 7:8	linkage 45:9 list 23:4,10 24:16 65:16 148:18 151:1 152:3,4 154:3 listed 73:13 83:17 lists 26:12,17 69:12 literally 30:9 44:3 107:11 117:19 litigation 157:13 little 44:8 65:6 78:2 80:17 110:15 120:3 live 116:20 local 40:2 located 55:11 locations 19:9,12 33:21 logical 73:19 long 50:3 93:18 101:3 101:9,21 102:19 122:21 127:16 128:8 131:22 longer 42:1 65:18,23 65:25 look 19:23 20:16,20 21:6 29:25 31:23 32:8,11,13,24 33:4 35:11 36:3 49:18 56:18 63:13 67:19 102:11 105:15 107:5 109:2 110:4 113:5 114:10 117:3 117:5 120:22 122:1 126:2 132:15 133:7 133:7 135:15 147:2 147:2,12 looked 42:22 63:9 69:11,20 84:13 108:7 110:5 114:19 121:21 146:20 147:13 149:9 looking 20:10,20 23:10 24:22 29:16 35:5,21 46:22,22 61:3 64:9 70:10 74:11,14 76:22 89:21 94:7 96:6 98:23 100:12 102:4 103:7 109:11,12 110:21 115:7 116:9 133:19 144:19 151:19	looks 28:2 31:11 106:20 116:25 133:22 lose 52:19 145:13 losing 153:21,24 lost 39:17 88:8 156:4 156:12 lot 14:10 25:1 35:21 49:5 72:9 90:6 91:24 102:13 106:19 119:13 125:1 127:8 132:5 136:6 138:17 141:9 143:23 145:1 149:1 149:6 150:2 153:14 loud 77:5 love 44:21 143:10 lovely 29:4 low 115:2,6 lumped 60:18 Lynch-Walsh 2:4 5:5 5:6 11:8 14:1,2 15:1 18:24 19:1 25:15,16 25:21 26:10,15,25 27:4,8,25 29:14 30:3,9 31:5,11 32:22 33:9,11 36:11 38:23 39:1,2,5,9,10 39:13 40:14,17,19 40:25 41:21 42:21 43:18 47:20 48:4,6 48:14,19,25 51:20 52:20 54:15,17,23 55:3,5 58:11,12,13 58:21 59:7,16 61:1 61:7,11 62:14 63:13 63:22 64:9,17 65:2 65:15 67:25 70:3,13 70:20,25 71:13,16 71:19 72:2,10,20,23 73:4,14 74:3,13 75:2,7,10,15,18,24 76:8,15 77:5 79:20 80:4,12 81:3,21,23 89:18,19 93:18 94:5 94:19 95:1,14 98:5 100:20 104:10 106:22,24 110:20 111:4 112:4,20 116:13,14 117:12 118:5,10,15 119:23	119:25 121:15 124:7,15 125:3,11 126:4 128:17 130:7 130:12,20 142:4,21 143:13,14 147:12 148:9 149:2 150:7 150:13 155:1,2,10 156:21 Lynch-Walsh's 104:25 LYONS 3:1 <hr/> M <hr/> M/WBE 39:6 main 110:17 129:19 maintenance 133:12 136:3 major 89:14 137:2 majority 115:1 making 10:1 49:8 102:9 103:12,16 125:1 154:13 manage 45:11 managed 18:7 19:14 management 2:19 35:3 36:9 39:14,21 45:8,18 48:13 87:7 87:10,11,25 88:5,21 89:13,15 98:13 107:4,11 108:17 109:18 111:7 118:8 129:1,7,9 130:4,18 130:23 132:19 134:13 manager 2:8,9,10 18:8 54:12 56:7 82:11 87:19 101:5 108:20 143:17 144:14 155:5 managers 74:22,25 109:5 managing 54:11 55:10 manner 136:17 manual 135:9 146:2,3 March 98:21 146:25 MARISA 2:24 market 90:3 marketability 34:3 marks 32:5 Marquardt 2:11 5:21
--	---	--	---	--

5:21	meaning 78:15	147:1,25 148:13	millions 103:5	140:21 143:1 152:9
marry 46:25	meaningful 110:24	149:13 156:17,23	mind 7:2 8:4 66:17	Moquin's 44:5
Marte 2:14 7:22	means 72:4 94:23	meetings 13:24 15:25	77:6 92:1 108:9	morning 4:3,19,20
10:17,19,25 15:6,10	102:20	16:5,7,7 18:10 99:9	mine 144:25	103:7
20:9 30:3 31:2,4,13	meant 35:12 60:6	109:6 113:2,15	minimal-time 105:21	motion 6:7,10 11:13
34:25 37:3,6 42:18	94:10	139:13 143:7	minimum 28:8	11:15,16 12:14,18
43:22,23 47:10,24	measured 102:22	meets 63:2	minor 129:5,15 130:2	17:10,11,12,13
49:16,17 51:1,3,4,9	109:19,20 110:7	MELONI 2:21	minutes 8:22 10:21	18:21,23,25 37:16
70:12,15,17,23 71:4	measuring 109:8	member 7:10 68:14	11:13 98:15 151:8	38:5 43:16 47:17,19
71:15,18 72:1,15,16	Medvin 2:2 5:9,10	70:6,7 81:10 132:24	Miramar 97:3	47:21,24 48:1 50:13
72:17,22 73:3,5	12:16,18 27:2,5	144:25 151:7	misallocations	50:14,17 51:2 52:5
74:2,6,11,24 75:4	36:22 37:15 38:8	member's 54:7	147:15	52:6,14 77:10 79:17
77:13,22 122:18	39:22 42:3 43:20	members 2:1 6:18 7:1	miscellaneous 87:13	79:24 80:11 81:16
Mary 2:3 5:1 12:8	46:1 47:10,16,23	7:3 8:3 10:15 11:25	misinterpret 94:23	81:22 104:20 120:8
76:8 79:19	48:3,5 49:1,2,16	12:21 13:15 16:3	95:16 98:8	120:14 121:8,14
mass 4:14	50:14,17 51:3,21,23	17:20 18:6 19:4,13	misinterpreting	123:7 128:9 130:25
massacre 136:7	51:25 52:3,5,10,12	52:2,11 54:2 55:7	101:8	131:6 141:23
material 123:23	52:14,21 54:15,16	56:2 80:5 81:19	missed 146:22	154:10
materiality 123:20,21	55:2,6 56:3 58:9,12	82:18 94:6 113:7	missing 34:14 61:10	Motioned 6:11
124:2	65:14 66:19 70:16	128:15 131:3 135:6	mistake 102:9	motions 144:20
math 63:8,23	72:16 77:3 79:11,18	137:18 140:5 145:4	mistaken 30:4	MOUs 62:17 64:2,6
matter 44:22 61:13	80:19 81:17,20,22	149:19 156:22	misunderstanding	64:18
matters 6:22 8:6 9:2	82:3,6 85:21 87:1	memorandum 8:13	30:18	movable 23:9
131:11	89:18,19 92:3	8:15,23 66:25	mitigate 103:9	move 15:24 16:25
Matthew 3:5 83:5	103:20 104:2,18,22	memory 74:23	mobilized 117:10	23:1 38:6 46:21
Maximo 39:15,16,17	106:11 110:18	117:23	modification 130:2	47:6 61:15 77:8
50:23	111:19 113:21	mental 60:7,24 68:11	modify 122:12	98:10 104:16
Mayersohn 2:2 4:3	116:13 119:2	68:17 76:19	moment 4:7,12,16	128:21 130:21
4:11,18 5:7,8 6:2,7	121:13 124:24	mention 20:6 21:4	7:25 10:16 92:20	156:17
6:11,13,16,19,21	125:14,18,24	22:21 29:14 34:12	98:22 135:25	moved 12:16 13:9,11
7:20 9:1,3,7,25	126:20 128:7,12,16	34:13 38:11 40:21	Monday 54:2	35:14
10:10,23 11:2,5,9	128:19 130:6,25	101:6 145:16 156:2	money 29:9 42:1 51:6	movements 112:8
11:12,16,18,20,23	131:4,6 151:23	mentioned 35:19 46:2	63:21 64:11 75:12	moving 11:3,12 12:25
12:1,3,11,13,18,22	155:1 156:14,16	49:20 59:2 65:16	77:18 78:11,13	15:23 16:22 17:24
12:24 13:19 14:1,18	meet 7:17 135:12	85:19 119:25	117:23,25 119:13	19:8 61:16 85:18
16:14 17:5,7,11,13	138:5 149:14	122:15 130:3 136:3	122:25 123:15	96:20 97:5 135:7
17:15,18,21,23 18:2	150:13 154:9	138:25 139:23	127:2,4 128:5	140:8
18:19,21,25 19:5,7	meeting 1:3 4:5 5:2	146:8	146:15 147:11	MSD 143:24
20:4 21:14 22:12	6:9 7:22 8:22 10:18	mentioning 99:1	153:21,21,24	MSL 15:18 153:10
25:15 26:22 27:2,5	11:14 13:1,5,6,7,9	mentions 8:15	moneys 64:8 123:1	municipalities 71:7
27:7 52:8	13:10,12,14,21 14:3	Meo 4:25 12:8	monitor 69:5	Music 18:12
mean 10:2,10 20:21	14:4,6,16,23 15:2,4	MEREDITH 2:10	monitoring 108:18	
25:11 41:25 49:12	16:17 20:25 22:20	mesh 75:25	monitors 71:12,14,21	<hr/> N <hr/>
51:22 60:25 70:11	32:20 51:22 54:5	metric 108:13,15	73:17,18,21	name 11:3 64:13
71:3 74:13 75:16	58:4 61:21 76:9,10	MICHELE 2:11	month 9:20 16:24	naming 100:15
81:13 91:22 93:24	79:16,16 81:8 103:8	Michelle 5:21	42:7,17 140:15,17	narrative 74:19
100:11 103:5	112:1 113:19	middle 14:7 47:1	142:1,5,8	Nathalie 2:4 5:5
110:11 118:5	126:13 134:5,6	million 69:17,25	monthly 136:14	43:15 104:9 112:4
125:13 126:7	136:6,11 137:5,7,8	71:10,11 72:7 90:14	months 24:1 40:3,8	112:18 150:5
142:25 148:22	137:16 140:14	90:15,15,22 101:9	100:13 107:16,16	nature 104:5 116:16
149:5 155:13,25	142:16,19,25 143:6	119:13 123:24	108:8 136:18	118:18 139:15

<p>nearby 28:21</p> <p>nearly 71:15</p> <p>necessarily 10:3 29:1 31:16 35:23 42:7 60:20 87:21 88:6 91:12 97:19 101:16 108:14 124:24</p> <p>need 7:3,23 8:18 10:24 15:16,16 16:10 17:7 21:11 22:8 31:23 36:7 37:14 38:1 44:17 49:23 72:22 78:17 79:13 112:15 119:19 120:3,20 124:1 125:25 133:24 134:25 135:3 136:5 139:2 145:19,20 146:4,5 147:12 151:23 153:10 154:9 155:13 156:6</p> <p>needed 52:22,24 139:11 147:15</p> <p>needs 7:24 15:20 24:13 37:10 39:25 45:9 47:5 90:10 138:4 145:22 155:12</p> <p>neglect 151:16</p> <p>negotiated 63:14 64:18</p> <p>neither 157:10</p> <p>nerve-wracking 21:23</p> <p>never 77:6 91:10,14 102:12 107:17 124:5 127:6 137:1</p> <p>new 13:7 23:6 82:19 101:22,25 104:13 106:5 108:2,20 117:1,10 136:11 146:1,2</p> <p>news 153:17</p> <p>nice 46:19</p> <p>nine 74:24 95:15 152:5</p> <p>nominating 12:4,6,9 12:14</p> <p>non-SMART 133:3</p> <p>noon 7:25</p>	<p>normal 127:10</p> <p>normally 86:11 147:20 148:12 150:15 151:17</p> <p>Normil 3:10 6:3,3</p> <p>Notary 157:4</p> <p>note 8:20 36:15 54:6 84:4 97:4 98:20 137:18</p> <p>noted 55:2 85:14 87:14 95:5 105:3 129:15,20</p> <p>notes 96:23 157:9</p> <p>nothing's 46:16,17</p> <p>notice 116:14</p> <p>November 14:14 15:3</p> <p>number 17:24 18:4 19:10 24:5 35:8 38:24,25 39:8 54:8 57:17 58:24 61:18 61:19,24,25 62:11 68:8 70:11 73:18 74:4 80:9 82:9 88:8 88:12,15 92:1,9,18 96:1,7,8 102:25 103:2 105:3,4 124:7 127:5,7 128:23 129:2 130:22 131:10 135:23 136:5 138:14,18 143:25 151:4,6</p> <p>numbered 92:25</p> <p>numbers 68:19 74:17 74:19 76:17 77:2 80:9,16 91:21</p> <p>numerous 20:14</p> <hr/> <p style="text-align: center;">O</p> <hr/> <p>objectives 149:13</p> <p>observation 116:25 119:3</p> <p>observations 82:20 82:23 130:14</p> <p>observed 4:17</p> <p>obsolete 30:14 39:11</p> <p>obtained 84:6</p> <p>obviously 19:24 20:22 21:5 36:19 46:6 78:24 89:7 101:20 104:11 121:23 140:6 148:1</p>	<p>Occupations 66:22</p> <p>occur 13:7 29:21 76:11 88:14 111:3 113:14 114:15 132:2</p> <p>occurred 100:23 101:3</p> <p>occurring 14:7</p> <p>occurs 113:25</p> <p>OCP 108:7,20</p> <p>October 13:9,10 97:9</p> <p>offer 51:9 78:3</p> <p>office 2:6,15,16,18,19 3:2 5:19,21,23,25 6:5 8:16 18:6 19:13 36:13 53:3 66:7 70:1 106:13 107:19 108:22 115:16,20 115:23 116:5 122:18 131:12 135:4 137:25</p> <p>office's 33:4</p> <p>officer 2:16,16,17 3:1 69:1</p> <p>officers 59:22 70:22 71:1,22</p> <p>offices 126:2</p> <p>official 61:12 106:8</p> <p>officials 10:4</p> <p>oftentimes 31:16,21 100:11</p> <p>oh 37:8 77:4 92:5 94:8</p> <p>okay 6:7 9:3,25 13:25 14:2 25:14,16 26:15 26:17 27:8,25 38:8 39:5,7 40:19 43:18 47:2 48:14 51:8 52:14 56:17 58:13 59:7,16 61:9,16 62:14,15 65:15 68:6 68:10 70:3,25 71:16 72:2,3,12,13,20,23 72:25 73:14 74:3 75:8,21 76:7,15 79:7 80:20 81:17 82:9 88:7,8 94:5 98:5 102:5 104:22 106:19,24 107:10 112:9 117:17 118:10 119:14</p>	<p>123:25 128:7,11 129:12 130:20,25 136:5 138:13 141:20 143:9 145:7 147:4 155:11</p> <p>old 34:11 36:12 117:15</p> <p>older 26:20 114:17 127:13</p> <p>omission 114:6,8,22 121:24,25 124:25</p> <p>omissions 114:19 115:5,8,25 121:19 122:16 125:6,20 127:4,22</p> <p>on-boarded 78:13</p> <p>on-boarding 106:5</p> <p>on-line 59:8 106:17</p> <p>once 10:11,13 27:15 27:21 34:6 65:24 86:6</p> <p>one-page 74:18</p> <p>one-sided 93:1</p> <p>ones 73:25 74:2 93:24 93:25 134:18,19 141:17 152:20,21 152:22 153:20</p> <p>ongoing 46:3 135:1</p> <p>onslaught 4:14</p> <p>oopsy 90:8</p> <p>open 83:2 129:12 131:20</p> <p>opened 29:3</p> <p>operating 90:21</p> <p>operationally 141:8</p> <p>Operations 2:14,15 30:5 32:7 44:3</p> <p>opining 103:21</p> <p>opinion 104:3</p> <p>opportunities 20:19 34:15</p> <p>opportunity 45:19 46:25 78:3 79:4 122:10,14</p> <p>opposed 6:19 12:1,22 17:21 19:5 20:24 37:12 52:3,12 80:6 81:20 89:23 123:6 128:16 131:4</p> <p>options 13:15</p> <p>order 13:8,8 78:16</p>	<p>86:9 103:5,13 113:25 114:4,15 116:16,22 117:15 118:3 119:8 122:4 124:21 127:3 138:15 145:22</p> <p>orders 84:14 103:6 103:10 114:11,22 115:2,5 117:8,18 118:19 119:7 121:6 121:10,11 125:20 127:23</p> <p>org 44:9</p> <p>organizational 32:18 136:12</p> <p>organized 37:12</p> <p>original 84:7,7,10 86:4 89:22 93:23 94:2 95:8,18 96:10 97:6 122:2 124:23</p> <p>originally 22:21 89:7 93:25</p> <p>ought 34:1 69:13</p> <p>outcome 157:14</p> <p>outdated 136:9</p> <p>outline 148:25 149:4</p> <p>outside 17:1 35:25 36:5 53:4 64:20,22 64:25 105:17 109:15 111:24 151:12 153:11 154:4,11</p> <p>outsource 155:25 156:1,9</p> <p>outstanding 133:13</p> <p>overall 16:2 85:3,8,16 86:1 114:11 124:21</p> <p>owed 117:9 128:5</p> <p>owner 83:7 86:12 125:3,5</p> <p>owner's 82:11 85:23 86:11 108:20 114:7</p> <p>ownership 66:14,20 66:23</p> <hr/> <p style="text-align: center;">P</p> <hr/> <p>P.A 3:4,5</p> <p>p.m 1:12 156:23</p> <p>package 15:20</p> <p>page 19:16 25:17 26:17 56:18,21 57:3</p>
---	---	---	---	---

57:14,14,25 58:20 77:15 83:15,25 84:5 84:20 85:18 92:1,4 92:18,19,20,23 93:11 97:17,17 101:19 102:17 105:8,25 106:24,25 116:17 119:23 124:8 129:4 135:23 141:19 pages 57:23 83:20 93:7 129:3 paid 70:17 122:3 pairing 44:14 Palm 154:13 pandemic 78:6 paper 119:17 135:8 papers 55:24 65:16 65:23 66:14,15,20 66:23,24 68:1 paradigm 108:16 parents 145:13 part 26:6 29:19 30:10 32:17 35:10 36:4,7 40:22 43:9 44:9 49:21 60:17 65:2 67:4 68:2 70:19 71:10 73:7,18 79:24 86:18 88:22 103:20 104:25 105:1 107:17 132:16,21 134:25 146:23 147:1 148:1 part-time 105:21 particular 16:18 43:24 55:14 62:12 63:21 64:1 92:10 129:7 153:16 particularly 91:22 114:15 126:16 parties 117:14 157:11 partner 3:4 54:11 55:10 parts 36:7 party 157:12 passed 58:23 60:5 80:10 passing 59:2 path 50:1 pattern 109:7	pause 136:5 pay 133:8 155:12 paying 29:9,11 71:9 107:22 122:1,4 payroll 21:1 133:13 134:16 136:3 pending 7:12 penny 146:17 people 21:8 25:6 29:6 41:6 65:10 77:19 78:11,23 96:14 99:8 101:10 102:14 106:5,6 110:14 111:12 113:13 131:25 132:1 135:11 137:24 141:18 143:22 144:3 148:14,17 155:13 people's 106:16 percent 19:22 24:20 63:25 68:20 72:10 73:12 77:15,16,25 90:25 94:8,21 115:4 119:12,14,16 120:1 120:2 123:14,14,16 123:24 124:3,4,8,12 124:22 125:19 126:3,14,15 127:23 147:17 percentage 68:22 77:15 84:22 89:6 116:4 perfect 102:12 127:19 perform 53:5 57:9 83:18 103:24 128:25 performance 55:16 56:24 83:20,20,23 83:24 84:6,17,19 97:5 98:23 107:1 108:19 109:21 performed 18:5,16 19:12 53:2 56:25 82:21 84:9 period 42:2 55:18 60:3 63:7 90:3 99:5 periodic 82:9 periods 153:2 permits 134:4	person 33:12 36:15 63:10 64:1 99:6 101:22,25 105:17 105:19,20 109:3,24 111:11 personal 112:8 personally 102:16 111:25 143:9 persons 29:23 63:19 pertains 133:16 phase 89:8,9 96:15 97:12,21,22 100:4 phases 95:25 97:17 phrase 95:19 Phyllis 2:4 5:11 6:10 11:19,20 12:8 17:12 17:13 40:20 52:7 79:17 85:21 104:10 128:10,20 130:24 156:19 physical 35:24 physically 153:8 pick 27:18 69:14 102:5,15 picked 68:22 69:20 148:5 pickups 35:17,20 piece 84:19 119:17 pieces 45:16 Pierre 3:10 6:3 place 27:16 28:6 31:6 43:5 73:11,19 85:10 96:3 103:2,8,15 106:18 120:7 151:6 153:25 places 30:17 155:22 plan 53:4 60:4 66:1 79:8 110:6 131:13 131:14,19 132:14 132:17 137:20 147:21,25 148:8,15 148:20 149:4,21,22 150:5,8 planning 16:20 33:25 62:11 plans 139:3 145:19 Plantation 99:17 plate 138:18 141:1 please 17:10 37:17 43:20 51:10,14 52:10 61:17,23 73:5	80:18 81:17 92:23 121:2 127:2 128:13 128:22 135:17,19 135:25 142:20 154:22 Pledge 4:6,9 plenty 54:20 PMOR 89:13,16 pockets 21:11 point 8:2 40:7,10 41:17 47:23 50:5 56:3 61:10 72:15 73:8 75:17 79:2 90:7,18 91:16 103:22 104:2 112:24 113:1 128:18 134:17 136:13 139:18 140:11 147:19,22 155:14 pointed 108:3 pointing 74:7,8 points 14:25 29:13,17 129:6 139:10 policies 32:12 36:12 36:14 42:22 43:25 44:4,10 82:15 103:1 135:3,5 142:4 153:25 policy 9:19 10:12 18:14 30:6,13,20 32:16 33:5 34:10,12 34:23,24 35:10 36:2 36:5,16 37:23 38:12 38:13,15,24,25 39:3 40:17,22,22,24 41:1 41:1,7,14 42:9,14 42:15,24,25 43:5,9 43:9,24 44:1,2 46:12,21 47:6 50:19 65:18 119:6 121:4,9 122:11,13,20 126:18 131:14 134:19 policy's 42:5 popped 64:13 population 24:21 portables 28:21 117:21 position 63:4 69:6 136:13	position's 155:7 positions 60:9 68:13 68:15,23,24 69:13 69:16,17 71:25 73:1 73:24 77:1 131:21 131:21 possible 91:20 149:14 possibly 23:10 68:16 posted 10:13 98:2 pot 51:7 potential 30:12 152:17 potentially 37:22 38:1,4 46:15 136:13 155:24 PPO 133:12 practice 124:5 practices 135:7 Pre-Construction 2:21 preexisting 73:25 74:20 prefer 80:4 prepare 15:18 47:11 prepared 37:2 45:2 69:19 70:5 72:1 preparing 62:9 preponderance 71:11 78:20 present 5:12,14 14:22 29:21 70:1 139:2 presentation 37:2,12 37:17 38:15 39:15 39:24 40:4,9,11 42:13 43:11 44:12 45:3,4,17 47:11 48:16 49:19 50:8,16 50:19 58:6 142:3 presentations 59:14 presented 14:21 32:21 37:18 38:12 46:6 100:19 138:8 145:25 146:21,25 presenting 24:17 100:16 137:9 preserving 60:2 pressure 108:6 prevailing 127:25 prevent 51:16 previous 13:9 16:3 18:10 82:16 150:11
--	--	--	--	---

150:16	99:16,18	proper 29:25 30:1	111:22 122:19	R
previously 13:12	procurement 27:22	35:13 49:20 69:10	138:15 143:17	R 1:23 157:4,19
price 24:3	44:6 99:4,13 108:21	134:12 135:7	153:2	Radcliff 2:12 5:19,19
primary 53:11	109:23 133:7,8	145:19	putting 68:12 149:20	radios 24:2
principal 35:18	profession 138:3	properly 62:24		raise 9:15
principals 140:1	professional 67:2	property 19:8,11	Q	raised 39:13 90:18
print 140:22	97:24 124:5 127:7	23:17 26:18 27:9,10	Q4 98:13,17,18,23,24	raising 29:5
printed 92:25	professionals 45:23	30:14 34:8,13 39:11	98:25 100:19,21,23	Ramblewood 116:15
prior 10:9 12:10	Professions 66:21	50:10 67:6 133:23	100:23 108:7	116:18 118:3
39:23 54:2 82:23,25	program 2:19 6:24	138:2	143:16,16	ramped 78:23
86:24 103:17	35:3 78:22 82:10,11	proposal 82:15	QSEC 98:2 99:7,8,9	ran 35:18 53:12
104:12,20 129:21	85:3 86:2 87:11,16	proposed 13:1	99:19	random 62:10
priority 144:10 145:3	87:19,25 88:4 89:13	148:19 150:8	Qualification 86:19	range 105:17
PRITYKINA 2:10	98:12 99:12 101:5	Protection 8:9	qualified 59:25	rank 154:23
proactive 33:19	105:21,23 108:12	protocols 106:6,9	131:25 155:23	rate 127:22,23
145:2	108:19,19 109:5	provide 8:9,12,20,22	quarter 98:16 100:14	rates 115:2
probably 36:25 43:10	114:20 115:3	13:8 27:23 40:6	quarter's 82:19	re-baseline 97:10
48:18 56:10 65:3	127:12 132:21	76:21,24 80:23,23	quarterly 140:16	re-complete 7:4
73:14 92:2 110:2	133:2 143:17	113:5 143:2 146:8	quarters 100:8,14	re-schedule 97:9,9
problem 33:8,22	144:14	146:12 150:23,24	question 10:6 14:19	read 50:18 59:20
107:5,18,22 108:4	programs 53:21,25	150:25 153:11	22:13 27:14 28:10	66:17 87:5 91:23
121:16 125:13	60:2,15,17 79:5	154:3	29:5,11 30:6 48:4	93:6 101:18 104:8
144:22 152:8	88:2 106:14 107:19	provided 13:13 41:9	50:8 55:23 61:17	125:25
problems 37:5	108:14 129:10	74:17 76:6 81:5	69:3 70:9 76:18,19	readable 91:21
procedure 27:10 34:7	134:2	108:13 130:3	77:11 80:8 85:20	reading 82:24 91:18
40:16 103:21 146:1	progress 140:4	providing 74:16	87:3 88:15 103:18	93:13
146:3 153:25	progressing 142:3	136:14 146:11	106:10 117:13,16	reads 66:16
procedures 32:12	prohibiting 68:1	PSA 97:25	128:12 135:14	ready 15:16 16:12
53:17 82:16 103:2	project 21:2 40:22	public 4:21 9:4,6 10:4	138:1 146:14	45:5 49:3 139:20
106:5	78:19 82:20 83:14	23:21 55:16 66:2,15	150:19	154:22
proceed 137:25	84:1 85:8 88:1,5,16	66:22,25 67:6,8	questions 8:8,17,19	real 66:17
proceeding 137:16	88:18,21,23 89:8,10	113:19 145:6 157:5	8:25 13:19 16:14	reality 90:20 94:11
145:17	90:9,15,16,22,22	pull 109:23 156:13	29:20 31:2 54:10	realize 123:6
proceedings 4:1 27:7	91:11,15 95:4,7	pulls 97:18	56:1 58:10 61:21	realized 98:25
157:7	97:14 99:21 108:19	purchased 23:25 24:2	65:4,9,10,11 77:7	really 15:24 23:22
process 20:7,10,17,18	114:10,12 115:8	24:3,9 38:2,3,3	83:10 101:10	30:15 35:4 37:10
20:20,24 21:1,3	117:22 119:13	purchases 22:15	104:19 105:10	46:17 49:12 87:11
27:16,21 29:15	128:2 141:20	purpose 47:25 53:11	113:3,4 129:10,13	89:16 94:9 98:14
30:20 31:6,14 34:5	projected 88:23	53:20 61:18,23	141:19	102:13,17,21 104:7
41:12 42:8 43:2	projects 83:16,22	101:14 103:23	quick 49:11 66:17	135:22 150:1
48:9,10,24 49:5	84:2,8,21 85:12	pursue 122:24 128:6	112:24 113:1	151:10
81:12 83:18 107:2	87:16 89:24,25 90:2	pursued 122:23	118:20 140:14	realm 36:1
118:6 121:18,22	91:3 95:13 96:24	126:25	146:13	realtime 98:12
122:6 133:6 134:15	97:11 100:1,2,4,6	pursuing 115:18	quickly 123:8 129:14	reason 22:8 54:17
134:16,18 135:9	101:6 102:19	123:1	135:22	62:16
136:22 139:24	114:24 115:1,3	push 99:13,15	quite 31:25 49:21	reasonable 110:8
141:24 145:22	116:8,8 119:4 120:5	pushed 90:2	57:19 75:5 119:4,11	122:7 127:10
148:2,8 149:15,18	124:20 126:16	put 10:11 11:7 13:5	134:24 145:7	142:23
152:11	132:23 133:4	22:22 45:15 93:24	quorum 4:4 8:1,2	reasons 114:23 153:4
processes 10:1 21:7	prone 23:8,14	94:15,16 103:2,8	52:19,23 88:9	Rebecca 2:3 4:23
procure 97:22 99:10	pronounce 11:3	106:7 107:7 109:4		recall 23:4,25 141:1

146:24 recapture 114:1 128:2 receive 129:8 received 65:19 93:22 95:9 96:25 recession 126:23 recited 4:10 recognize 10:16 21:9 145:3 149:19 recommend 79:25 124:6 recommendation 98:3 105:3 106:4 reconciliation 119:7 record 9:15 66:2 111:22 113:17 157:8 recorded 9:17 records 10:4 66:24 67:4,5 recover 120:23 121:5 121:9 recovered 127:2,4 recovering 141:25 recovery 2:17,18 3:1 3:2 114:21 115:13 recruit 59:24 recruiting 155:16 refer 57:3 100:17 reference 37:22 referenced 39:3 66:12 67:11 references 66:13 129:6,21,23 referendum 53:2,6,7 53:9,13 54:3 55:17 58:22 59:6 63:2 70:19 71:25 73:11 73:12 74:21,21,25 75:3,14 76:24 77:25 78:16 referendums 78:1 referred 62:1 94:3 referring 92:3 reflect 90:19 100:22 reflection 4:12 regarding 32:12 59:14 132:6,17 135:2 regardless 86:21	88:18 regards 37:24 137:11 regular 33:15 134:1 134:25 regulated 66:8 regulates 67:13,17 Regulation 66:21 regulators 133:17 152:23 regulatory 133:19 reiterate 58:18 rejected 96:25 related 41:7 59:5 87:11 129:5,16,20 129:25 135:5 relates 32:1 44:25 45:8 57:15 67:12 123:15 relation 62:23 relative 127:24 157:12 remain 67:5 remaining 129:25 remember 99:17 126:12 131:18 141:20 142:14 147:6 remind 9:9 155:2 reminder 7:7 reminders 9:10 removal 105:5 renovation 114:17 126:16 rep 108:20 repeat 19:24 repeatedly 90:19 149:7 repeating 103:16 replace 35:2 36:8 replacement 35:8 36:3,17 38:17 45:12 45:13,14 50:21 replaces 11:11 replacing 36:7 reply 112:4 report 14:20,21 19:17 24:6 26:6 32:20 46:6 47:24 53:1 54:1,8,9 55:15 55:20 57:2 58:6 61:20 80:20,25 81:2	81:5 82:19,24 83:15 83:25 92:17 96:12 98:17 100:8,10,18 100:22 104:11,14 105:25 128:19 129:4 132:7 133:2 134:14 136:8,14,16 136:24 137:15 138:7 139:8,20 141:2 144:23 145:23,24 146:11 146:21 147:9 157:7 reported 23:21 138:22 155:8 Reporter 1:22,23 3:7 5:18,18 157:4,19 REPORTER'S 157:1 reporting 1:23 3:7 44:8 106:21 110:24 132:11,19 135:2 reports 9:11 15:15 20:13 58:15,25 59:8 59:15 62:1 67:3 97:7,14 100:16,18 126:9 134:10 139:3 141:14 145:18 156:13 representative 82:11 83:7 89:16 request 16:8 38:6 79:21 82:15 86:19 114:7 120:22 121:9 125:3 135:14 153:6 requested 27:24 57:23 65:21 68:14 80:13 143:3 requesting 95:10 requests 57:8 58:4 106:16 125:5 require 24:10 79:1 required 8:1 18:14 78:14 86:10 110:22 129:24 130:2 131:14 133:11,21 149:23 requirement 24:23 requirements 7:17 23:18 28:9 50:23 63:3 82:14 107:9 132:3 133:20 requires 23:19	134:19 research 8:18 resolution 58:16,23 59:1,2,3,7,10 60:5 60:19 62:1 resource 59:22 70:22 71:1 resources 2:15,16 149:20 153:11 154:11 respect 6:23 7:9,19 8:8,19,25 46:11 52:25 132:13 respectfully 45:6 50:6 respond 32:19 54:10 105:9 112:15,16 113:3,5,13 response 5:4 6:15,20 11:22 12:2,12,23 17:6,17,22 18:20 19:6 49:12,21 51:24 52:4,9,13 53:16 88:16 108:7 109:25 110:16 111:7 112:18 113:6 131:5 139:6 responses 48:13 49:6 49:25 129:8 138:6 139:9 145:20 150:11 responsibilities 7:11 106:2 responsibility 78:10 105:7,14 responsible 36:15 136:14 rest 91:6 result 46:19 84:16 108:17 127:1 resulted 84:15 129:23 results 22:11 53:17 63:18 105:16 retired 155:5 retirement 132:1 retort 112:23 retrain 59:25 return 123:6,6 review 9:11 16:11 41:2 43:2 48:9 59:1 59:3 61:11 128:25 129:2,4 134:11,12	reviewed 18:13 19:18 19:18 42:5 130:8,11 130:17 132:12 133:25 138:6 139:8 reviewing 42:9 62:3,5 62:22 revise 43:8 revised 84:8,11 130:18 revising 43:9 revision 42:15 revisions 108:23 RFP 88:17 129:1,7,22 RFQ 86:19 88:17 129:22 rid 28:14 33:16 34:16 34:17 46:13 ridiculous 119:22 right 4:3 14:11 16:21 17:7,24 18:3 19:15 25:9,21 26:7,16,25 27:2 29:13,15 35:23 46:10,18,21 48:10 49:4,15,15 64:3 72:2,23 82:2 87:8 92:6 95:14 98:16 102:1,3,24 103:9 104:23 113:13 123:23 124:20 128:10 130:13 148:9 149:2 150:12 151:25 rise 4:6 risk 3:5,6 24:14 134:19 risks 132:2 149:24 road 40:7 96:6 110:2 Robert 2:2 5:7 8:10 role 33:5 roll 4:7,18 rolling 112:10 rolls 78:13 roof 94:14,16 130:22 roofing 90:9,11 91:14 94:12 129:1,7 room 1:7 54:20 112:12,17 150:22 151:21 root 139:4 routinely 142:9,10 RSM 3:5,6 82:5,10,13
--	--	---	---	--

82:21 83:5,6,11 92:17 104:11 105:17 110:20 111:14 118:2 128:25 129:3,11 137:23 139:8 145:24 rubric 129:19 rule 87:18 rules 120:7 run 51:22 running 10:21 99:8 124:19 131:15 runway 79:4	98:9 101:22 108:7 SBA 153:10 scale 64:5 scarcity 54:18 scare 29:6 scars 56:12 schedule 16:4 18:1 43:25 45:12,13,15 47:16 50:12 58:2 69:7 80:14 83:20,24 97:5,18,21 134:4 scheduled 43:8 schedules 66:24 80:21 97:6 139:25 school 1:2 2:22,23 6:24 7:10 14:8 21:25 31:15 40:23 53:24 54:2 55:8,17 59:21,23 60:12,13 60:16,25 61:6 68:25 69:4 70:22,24 71:1 71:21 73:9,10 78:17 78:21 97:3,3 99:18 102:21 115:15 122:11,23 131:14 134:11 136:7,20 137:2,15,21 138:7 146:3 152:19 156:4 schools 18:5,18 21:21 22:4 28:22,25 29:6 59:23 60:3 70:23 71:2,12 99:1 117:24 133:14,23 scope 30:7 31:3 32:17 57:2,4,7 64:23 65:1 65:4 68:9 117:22 130:8 144:18 147:1 147:13 scopes 18:9 scoring 129:17,18,19 scream 34:21 SE 1:8,24 seasoned 45:23 seat 99:7 second 6:12,13 11:19 12:17,18 17:10,14 17:15 18:24,25 38:7 51:20 52:7 55:13 77:16 79:18,19 104:18,20,22 105:1 130:24 131:1	156:19 seconded 11:20 51:19 51:20 120:12 seconding 120:25 secondly 54:23 Secretary 2:11 section 66:23 84:24 85:19 92:5 105:16 129:23 130:10 151:18 sections 106:23 129:18 secure 53:1 55:17 99:14 secured 90:5 security 35:13 59:24 60:10 71:22,23 74:22,24 78:8 see 4:21 19:17 22:9 22:14 24:7 25:23 32:11,13,15 42:6 52:17 53:16 55:6 56:14,20,21 63:2 74:11 79:2 82:6,24 85:15 93:17 96:14 100:2,21 101:1 103:5,24 122:18 136:17,23 138:20 140:22 143:10,15 143:20 144:6,11,12 148:19 149:4 154:4 154:23 seeing 6:16 11:23 12:13 17:18 74:6 93:20,20 95:16 96:10 98:8 109:9 113:24 136:23 seek 108:23 seen 28:21 33:21 84:25 102:12 Seifer 2:11 6:5,5 select 19:9 100:5 selecting 62:3,10 63:17 sell 25:3 30:23 send 7:6 80:24 81:4 81:11 110:6 119:18 131:17 151:1 154:20 sending 77:20,23 148:16 152:3,4	senior 56:7 83:6 155:19 sense 24:13 78:8 146:9 154:25 sent 10:8 61:17,20,21 65:17 139:11 151:2 151:4 154:18,19 separate 66:8 September 13:7,13 13:14,17 15:6,11 41:22 45:2,7 47:11 48:18 49:3,14 142:17 143:21 144:12 serious 137:1 seriously 20:7 serves 74:23 service 1:23 28:1 32:3 59:19 60:24 services 2:20,21,22 2:24,24 3:6 27:23 57:2 64:23 67:2 97:25 130:8 set 21:20 45:7 74:16 100:2 seven 74:25 75:2 82:25 96:6 123:1 shaking 112:3 SHAPIRO 2:22 share 22:17 116:15 shared 43:12 Shaun 3:4 54:12 55:10 Shaw 2:4 5:11,12 6:10,10,11 10:7,8 11:19,19,20 12:8 14:18,19,24 15:13 16:15 17:12,12,13 18:23,25 25:15 34:19 35:12,23 36:21 38:22 39:22 39:23 40:18 41:15 47:18,21 48:1 51:18 51:21 52:7 77:3,4,6 77:10 79:17,17 81:16 85:22 86:9 87:4 88:8,12,15 92:7,14 93:2,9 102:24 104:10,15 119:2,3,24 120:2,11 120:13,24 121:4	123:9,18 124:10 125:23,25 130:24 131:1 141:23 150:19 151:6,25 152:8 153:3 155:18 156:19 she'll 7:13 94:9 117:4 SHELLEY 2:21 shocked 98:9 shooter 143:23,24 shooting 137:3 144:4 144:8 shootings 4:14 shortly 82:22 show 99:12,14 102:23 134:6 showing 35:8 102:17 shows 77:15 sign 7:15 112:7 signed 78:14 91:9 significant 78:7 97:22 signify 6:17 11:24 12:20 17:19 19:3 51:25 81:18 silence 4:8,16 silent 4:12 silos 48:16 51:17 similar 8:19 104:9 138:1 150:10 151:11 similarities 143:23 144:2 similarly 18:9 simple 77:12 93:8 122:5 simply 21:4 30:21 64:21 single 115:8 146:17 146:23 singular 100:2 sir 15:12 106:11 110:19 136:2 sit 20:8 28:5,6 33:21 45:15 82:5,6 99:8 sits 99:7 sitting 28:2,13 30:9 33:24 78:12 98:15 99:6 140:8 145:10 situation 31:18 138:23 situations 132:5
--	---	--	--	--

six 36:7 40:7 131:20 135:11 154:8 skip 42:24 skipped 135:22 skipping 43:1 small 34:20 87:12 93:5 127:24 smaller 78:20 85:14 102:19 SMART 22:15 23:20 82:10 114:20 133:1 153:21 snapshot 134:6 SNG 53:18 59:5 63:12,21 64:8 solution 47:4,4 solutions 46:22 solved 37:4 46:18 somebody 10:5 25:2 30:24 31:22 64:10 109:22 111:9 112:6 112:17 148:9 155:17 someplace 154:12 somewhat 148:24 SOP 106:8 121:17 sorry 13:23 21:16 38:22 39:4,7 48:23 51:21 77:4 93:1,12 102:13 106:1 116:17 125:8 130:22 135:21,24 138:16 142:22 146:5 156:14 sort 28:10 41:11 58:24 107:22 sorted 147:16 sound 46:11 source 69:18 sourcing 109:24 space 29:7 31:19,19 33:20 34:15 45:23 spacing 13:8 speak 91:5 100:3 112:15 151:11 speakers 4:21 9:4,6 speaking 9:14 48:19 59:21 89:12 127:3 speaks 27:8 29:2 106:25 Spec 2:12	specialists 71:23 specific 58:9 60:8 64:2 65:10 88:17 132:20 specifically 37:18 58:7 66:14 86:13 99:17 117:6 specifications 107:6 127:20 spend 122:25 spending 32:23 76:24 spent 78:1 spite 50:2 spoke 45:17 126:12 139:24 spot 8:17 square 28:8,20 29:8 33:19 90:11 94:13 94:15,17 squeezed 14:11 SRO 70:11 SROs 70:10,13,17,24 71:9 72:12,13 staff 2:6,13 15:19 36:13 44:1,1 53:24 55:9 60:12,14,17 62:5 73:8,10 108:21 109:7 153:6,12 154:8,10,11,14 stage 13:9 stages 83:1 stale 35:20 standard 32:17 36:18 114:14 127:9 138:5 standards 115:6 125:12 126:10,13 127:25 132:10,10 132:11 134:12 standpoint 24:14 32:11 33:25 stands 81:16 start 76:15 83:11 84:5 94:7 100:3 134:17 137:21 145:3 started 35:15 84:4 97:6 118:6,14 154:17 starting 99:21 starts 83:25 106:25 state 22:23,23 23:6	23:22 24:13,22 26:17 29:4 30:19 32:1 38:2,20 42:11 50:22 51:6,7,10,13 65:18 66:11 67:14 67:18,21 70:18 72:25 113:18 157:2 157:5 stated 29:14 statement 111:10 statements 66:24 126:9 133:15 136:4 states 126:18 stating 124:18 status 110:4 116:25 statute 22:23 26:17 30:19 65:18 statutes 29:4 31:24 32:1 66:12 67:10 stay 30:17 stemming 91:13 stenographic 1:23 157:9 stenographically 157:7 step 7:24 8:3 42:24 52:24 111:20 128:1 steps 29:3 43:1 144:4 sticking 76:22 116:21 sticks 24:5 stipulated 58:15,25 59:8 stomach 153:16 store 29:9,11 storing 31:20 stove 31:8 straight 38:24 83:14 strategic 33:25 strategizing 22:25 35:12 strategy 82:12 135:1 Strauss 2:5,15 5:13 5:14 6:12,13 7:24 11:15,17,17,18 12:17,19 13:21,25 17:14,15 21:15 22:12,13,21 23:24 24:15 25:9,14 37:15 37:16 38:19 39:4,7 40:16 41:25 42:11 43:15 45:25 46:10	50:24 51:8,11,14 52:23 111:19,20 113:16 123:18 125:7,13,16,22 128:4 135:21,24 136:2 137:13 138:10,12 139:12 139:22 140:9,10 142:8,18,23 143:9 144:24 145:5 146:8 152:3 154:18 155:24 156:1,20 stretch 144:11,12 strictly 59:21 61:2,15 strive 137:6 strong 96:4 structure 136:12 struggled 131:22 Student 2:17,17,24 2:24 3:1,1 students 21:25 71:3 73:7,13 study 155:12 stuff 28:12,22 29:5,10 31:21 33:24 44:17 46:13,14 47:3 59:24 subject 111:23 131:11 subjects 152:18 submitted 67:3 submitting 128:19 subsequent 7:5 substantially 85:11 sufficient 48:18 85:7 suggest 153:10 suggested 148:23 suggesting 40:20 111:8 152:9 Suite 1:24 summaries 95:6 summarize 83:21 152:15 154:24 summarizes 129:3 summarizing 92:11 summary 25:24 56:18,19 57:1,14 154:20 summer 7:7 21:2 44:10,24 116:19 137:10 sunshine 111:24	148:13 Superintendent 2:14 2:15 7:21 10:17 20:9 30:5 32:7 supplement 64:13 73:12,22 supplemental 74:19 80:21 81:6,9 supplements 68:25 69:1 70:7 73:22 support 2:17,17,20 2:21,21 3:1,2 25:25 69:16,24 70:11 71:23 72:4,6,21 73:18 74:10 79:5 80:9 supporting 62:22 supports 71:12,14 supposed 32:24 39:14 39:18,20 43:4 63:24 107:1 111:17 134:5 134:12 sure 9:11 10:10 16:17 20:23 22:2 29:23,25 34:14 38:9 47:23 49:8,19 62:6,18 64:11 65:20 66:1 77:20 79:20 86:13 92:12 94:21 101:15 102:6 103:9,12,16 111:4 119:9 121:16 123:12 135:6 137:13 139:2,5 143:19 150:5 surely 33:12 surface 133:20 surplus 26:18 27:9,18 27:19,20 30:13 31:14 32:12 34:5 39:11 44:13 77:17 77:18 surplused 26:13 31:7 34:4,6 surprised 90:24 119:4,11 surprises 119:5 surrounding 14:19 sustainability 34:25 switched 100:15 syntax 130:1 system 21:20 39:14
--	--	--	--	--

39:21 106:17	116:20	106:12 110:19	123:3 124:1 125:21	131:22 139:5
T	teachers 53:24 59:25	113:20 119:1	128:4,7 129:12	141:11 143:4
tab 57:15	60:13,18 68:11	130:13 131:8,9	136:5 138:18	144:16 145:12
table 47:19 54:19	69:11	135:20,21 142:22	139:17,18 140:4	146:14 147:13,16
56:19 57:15,21	teaching 60:9,12	155:9 156:17	141:9,10 149:25	151:21,24 153:9,14
104:15 116:24	team 18:6 19:14,18	theft 23:8,14	150:2,21 153:3	154:9 155:15
TAC 41:4	44:5 113:7 129:1	thereof 157:9	154:5,17	156:15
take 4:11 8:17,20	135:5 137:23	thing 7:2 9:13 31:23	thinking 42:7 92:8	timeframe 9:10 15:22
10:16 17:8 25:3	technology 2:9 25:1	35:25 36:10 39:6	120:13	42:18 138:10,12
26:11 27:20 31:22	27:19 28:1 41:4	90:8 92:15 102:8	third 16:18,24 53:9	timeframes 7:20
32:13 36:14,16 40:3	45:13 132:15,16	113:22 130:12	156:20	timeline 43:3,19 88:6
40:13 43:2,4 89:20	149:8	things 14:10 22:21	thought 15:10 139:10	timely 136:17
94:9 95:22 104:24	tell 25:23 96:7 101:21	23:2,9,19,21 24:11	140:24 148:6	times 16:23 102:17
105:15 110:11	118:14 145:14	25:2,5 26:18,19	thoughts 110:23	113:13 114:13
122:10 132:15	telling 48:8 73:16	28:4,15 30:16 32:18	135:16	122:22 145:1
133:6 143:4 144:9	124:13 145:10	33:1,17,21 34:3,16	thousand 22:15,22	148:22
153:12,14 156:5	tend 75:24	41:2 75:13 89:3	threat 98:11 133:11	timing 16:9 48:9,11
takeaway 101:4	tends 33:18	93:19 99:22,23	135:25 136:15	141:5 150:17
takeaways 83:21,23	tentative 131:11	100:12 101:16	137:14,17 141:16	Timothy 1:23 157:4
83:24	TERESA 2:21	102:5 105:3,6	142:6 143:11,18	157:19
taken 7:5 10:6 20:7	term 9:22 23:4	106:20 107:21,24	144:7,15 145:16	title 63:10,11 100:7
110:9 128:1 144:4	terminated 117:8	109:9,10,12,15,19	three 40:7 68:10 83:2	146:14,19 147:1,3,7
takes 95:23,24 96:15	termination 105:5	110:8 113:1 116:21	84:21 85:4,12	147:18 148:3
139:5	terminology 89:5	120:19 130:15	three-tiered 38:21	today 7:13 8:11 10:24
talk 34:23 36:15 37:9	terms 35:2,5 36:2	132:18 133:8,9,18	three-year 39:19	11:1 32:5 79:14
66:3 69:22 79:1	42:7 59:13 64:17	136:16,25 140:21	threshold 19:21 20:3	80:15 98:18 120:5,6
84:20,24 94:20	69:7 76:25 100:25	141:1,3,4,5 142:10	22:15,22,24 23:18	122:16 128:3
102:25 125:1	101:4,17 107:6,15	143:7 148:12,18	23:22 24:17,20	149:11 152:22
talked 37:10 67:10	108:1 109:9,21	149:9,21 150:3	115:9,12 123:19	today's 103:4
96:20 114:12	111:1 121:5 130:15	151:9 153:5 154:18	124:14,18,19 125:9	tonight 111:18
115:22 116:2,7	test 59:13 62:11,19	154:21	125:15,17 126:3,8	118:17
118:20 149:9,10	62:21 63:6	think 9:19,22 10:2	126:19	tons 29:8
talking 35:1,24 36:1	tested 62:17 63:18	16:19 24:8 25:2	thresholds 127:9	Tony 132:23
39:2 48:25 89:2	64:19 65:7	27:16 36:17,19,23	throw 30:21	top 69:6
141:19 144:24,25	testing 62:9,13,15	36:24 37:8,9,24	Thursday 1:11 16:18	topic 36:24,24 37:8,9
150:1	63:1 64:22,24,25	39:5,23,24 40:10	16:24 136:21	37:12,17 44:12
Tallahassee 17:2	110:21 111:2	42:4,11,17 43:7	tie 69:14,14 73:22	92:16 136:10
tangents 9:13	tests 53:17	44:21,22 45:8,18	76:23 77:2	topics 140:15
tape 94:16	Texas 143:24 144:1,5	46:3,5,24 47:5,12	tied 68:22 69:20	total 68:21 96:15
tardiness 10:20	text 91:23	49:22,24 50:4,6	ties 58:24 69:6	127:23
task 2:17,18,22 58:14	thank 4:18,19,22 9:3	52:20 58:14,16	Tim 3:7 5:18	totally 36:9 105:23
58:16,19,24,24 59:9	10:19,22 11:1 13:3	67:11 83:13 86:4	time 7:5 8:2,21 14:21	touch 15:1 84:2
59:16 60:13 61:2,18	13:25 17:4,25 19:10	87:6 91:24 93:2	15:17,24 33:2,3,4	129:14
61:19,24,24 62:2,10	21:17 22:4,5 25:14	94:14 95:21 96:13	34:20 43:20 46:7	track 39:17
62:11,14,19 65:10	25:16 33:7,9 36:21	98:6 99:3,6 102:4	50:3 55:13 63:7,16	trackable 23:13
68:8 106:12 107:13	37:8 39:12 43:21,23	102:11,15,16	67:20 78:25 87:16	tracking 115:24
108:10 109:6	45:25 51:11 52:16	103:24 105:15	88:18 90:3 97:12,23	training 6:24 135:5
tasks 58:18	54:21 55:3 78:2	106:3 110:23	101:7,21 107:4	trainings 7:6
taxpayers 78:10	79:7,10 81:24 82:1	115:10 116:8	109:13 110:5	transaction 62:7 63:1
teacher 63:8,9,23	83:12 87:1 88:7,14	118:19 119:15,17	112:21 126:12	63:21
	89:19 93:9 105:12	120:3,12,15,16,20	127:16 128:8,21	transactions 61:20,25

62:4,8 transcript 157:8 transit 5:1 transmit 18:23 47:15 47:17 52:6 77:10 79:17 81:9 104:16 118:24 120:9,21 121:8 130:21 131:1 transmittal 129:14 transmitted 52:15 79:11,14,22 81:5 transmitting 80:6 81:13 transparent 112:12 transportation 28:19 134:22 trash 28:15 travel 134:22 trends 102:16 trick 30:24 Trimerge 3:10 6:3 troubling 138:13,14 true 90:12 125:21 157:8 trued 89:25 truing 91:2 trump 32:1 trust 18:13 112:20 144:22,23 146:17 try 102:5 126:2 128:1 137:6 trying 29:12 30:16 41:18 44:7 48:14,15 48:16 68:18 75:7,8 75:16,18,25 81:4 87:23 93:3 98:22 102:15 107:20 109:14 110:14 120:1 141:24 145:5 147:24 155:19 Tuesday 54:3 turn 54:19 66:1 turning 101:18 109:2 Twin 28:19 two 16:4 19:25 22:21 29:13 46:25 50:25 51:16 53:6 56:25 73:11 75:19 85:4,14 88:12,15 96:23,23 99:16,18 103:13 140:17 142:25	144:1 151:6 155:4 type 36:18 45:10 62:23 85:13 127:11 types 24:10 113:3 114:16 127:10 typically 8:17 83:4 151:15 <hr/> U Uh-huh 66:19 ultimate 49:22 ultimately 13:17 16:10 97:2 110:25 130:7 149:21 150:4 152:16 unable 155:16 unaccounted 20:1 uncomfortable 112:1 112:5 113:18 uncovered 30:11 undercover 30:11 understand 16:22 34:22 37:19 75:8 81:3 84:14 91:3 110:14 111:5,12 112:23 113:16 124:1 139:13,15 149:25 153:3,7 155:10 understanding 7:4 43:16 58:21 59:4,13 60:16 65:17 72:7 86:3,6 88:2 96:16 102:18 107:20 129:21 understood 62:6 87:5 undue 41:16 unearthed 127:17 unfair 109:17 unfilled 136:12 unforeseen 114:6 125:5 unfortunately 23:23 92:24 unified 45:16 unit 44:9 57:25 United 3:7 units 58:2 63:15 68:12 69:7 unknown 132:5 133:19	unmovable 15:3 unnecessary 41:16 108:11 unprecedented 126:21 unpredictable 132:2 update 38:14 40:22 40:23 139:19 140:14,23 142:18 143:2,4,10 146:9,11 updated 34:11 54:7 122:11 135:3 updates 58:8 139:13 139:16 140:18,20 142:10 updating 34:23 35:10 36:14 37:23 105:2 129:24 upsetting 128:4 upwards 126:14 use 33:3 78:10 86:10 146:18 153:10 154:2 useful 110:13 111:10 usual 96:12 usually 130:9 151:20 utilized 53:12 <hr/> V vacancies 78:7,8 vacant 155:7 vacation 139:25 vacuum 108:25 vague 148:25 149:2 valid 95:17 valuable 25:6 49:23 valuables 23:4 value 23:2 27:11 30:23 31:17,21 33:1 33:2 34:16 45:22 49:25 50:6 102:4 107:10 108:16 109:18 121:25 124:22,23 148:10 variance 57:20 125:19 variety 141:3 143:6 various 18:5 19:13,20 82:13 83:1 114:23 133:4 VEDA 2:17	vehicle 28:14 vendor 27:18 vendors 107:22 vengeance 14:13 verbal 126:9 139:19 142:18 verbalized 124:9,10 verbiage 62:22 93:3,7 126:1 verified 78:6 verify 58:25 63:23 71:9 72:22 106:17 140:2 verifying 58:14 59:9 versus 41:18 72:11 74:20 93:3 107:25 122:3 Vice 2:2 9:7 view 42:10 100:1 Vignola 8:11 violence 4:14 visited 26:19 Volunteer 8:9 vote 17:10 45:4 48:2 50:12 128:11,12 voters 53:14,21 votes 88:14 voting 128:18 vowed 127:6 <hr/> W wait 26:22 40:20 42:1 77:11 99:1 148:18 waiting 34:19,19 walk 23:3 69:23 Walsh 130:6 Wanda 2:12 5:19 want 4:7,20 9:9 10:16 15:8 20:5,23 21:8 21:17 22:3,20,25 23:16 24:12 25:3 26:23 32:10 34:14 38:5,9,11 40:8 41:15,17 42:21 50:4 50:7 58:7 68:6 77:4 79:20 84:3 94:6,21 95:14 101:8 102:22 104:21 110:11 111:22 118:15 120:15 121:15 123:19 135:16	138:20 139:20 140:6 142:16 144:6 146:17 147:11 149:18 151:25 152:16 153:1,17,18 154:3,6 wanted 21:4,12 79:8 86:17 113:17,22 145:15 149:16 156:2 wants 28:4 30:22 134:20 Wanza 21:20 22:3,7 22:10 warehouse 28:7,19 29:16 46:3 138:3 warehouses 28:18 44:18 warehousing 27:23 28:11 108:21 wasn't 42:6 149:14 waste 42:1 watching 153:17 way 5:1 7:23 9:16 14:9 24:6 32:15 45:10 109:8 119:12 126:16 137:25 ways 20:21 we'll 7:3,17 8:3 11:7 11:7 26:11 29:22 32:20 84:5 111:18 116:9 118:23 150:17 154:9 we're 9:14 12:25 16:21 17:25 20:19 20:20 23:1,9 24:21 26:2 31:17 34:14,22 36:6,24 41:12,23 46:21,22 47:20,21 48:14,15,16 52:17 53:8 57:9 76:4,11 76:12 77:20,23 80:12 92:6 93:18,20 93:20 94:12 95:9 96:10 98:8,16,24 103:16 107:20 115:10,19 119:8,15 121:16 123:1,20 124:19 125:1,8 127:11 128:9,18 129:12 133:18
--	--	--	---	---

134:7,11 135:6 140:7 141:3 142:2,9 143:16 145:1,5,9 147:17 148:16 149:5 150:24 152:9 153:18,20,21,23,24 154:6 156:14 we've 23:21 35:15 41:14 76:14 81:14 81:14 84:18 90:7 110:3 116:9 118:19 122:5 128:8 131:21 131:25 134:3 136:7 137:23 139:24,25 140:20 141:4 142:10,11 148:21 148:22,23 149:6,9 149:10 150:2 web 132:18 website 58:15,25 59:14 week 15:21 32:6 99:16 122:10 154:14 weekend 106:15 weeks 4:15 32:7 37:4 99:16,18 welcome 11:6 19:2 33:10 well-known 86:5 went 41:5 57:16 89:24 95:7 weren't 69:4 78:11 94:11 150:21 West 154:13 white 45:12 wide 115:3 window 13:13 windows 116:21 winter 14:12 wise 112:22 withdraw 48:3 120:14 witnessed 111:25 112:2 wondering 61:9 62:16 140:22 word 30:15 72:4 149:2 wording 38:10,14,18 121:2	words 61:12 129:11 work 18:16 21:4 29:19 35:15 39:25 40:2 41:16,17 42:4 44:9,14 48:15 55:24 65:16,23 66:14,15 66:20,23,24 68:1 75:24 106:3 108:21 109:23 117:11 120:17 122:17 126:1,16 127:6,11 127:11,15 133:12 133:12,15 134:11 135:3,8 138:22,25 139:14 144:18 145:17 146:7 154:14 155:14 156:2,3 worked 56:8 102:14 107:23 116:2 workers 59:19 60:7 working 32:4 37:6 44:4 51:17 75:22 76:4 106:7 115:15 115:19,22 116:5 122:5 125:9 127:12 141:3 153:8 works 15:4 20:24 42:12,16,19 43:14 110:3 139:16 workshop 38:13 40:15,23 41:13 42:8 42:13 43:4,6,6,17 43:25 45:22 workshops 41:2 world 103:4 worth 35:21 115:17 worthy 36:20,23 46:4 46:5 139:19 140:5 wouldn't 65:22 87:21 92:1 98:24 145:13 Wow 12:25 WRIGHT 1:7 written 32:15 125:15 125:17 126:18 127:8 wrong 71:6 91:2 101:24 117:19 143:25 155:6 wrote 38:14,18 45:1 126:3	<hr/> X <hr/> X 68:20 95:8 137:8 <hr/> Y <hr/> yeah 21:15 22:19 30:3 36:23 72:3 85:22 104:24 111:20 118:11 120:24 121:15 126:4 140:24 year 7:3,18 12:10 13:2,6 16:16 29:9 53:9,10 63:24 69:2 69:2 71:6 77:16,16 78:19 88:3 98:13 108:20 111:17 116:21 132:3 135:10 138:7 144:17 146:4 150:3 152:2 153:1 154:1 years 16:4,16 21:18 34:11 35:6,8 39:17 53:6,7 56:10,25 60:3 67:18 74:14 76:25 96:6 99:20 100:5,12 122:23 123:1 140:13 147:7 155:4 yesterday 7:1 41:3 71:24 74:17 76:9,10 yesterday's 71:17 yield 134:9 yielding 134:14 <hr/> Z <hr/> zoo 99:5 <hr/> 0 <hr/> 1 <hr/> 1 53:15 58:14,16,19 58:24 59:9 129:4 135:23 1,000 22:24 25:12 1,400 20:1 1,600 21:25 1.7 9:19 10:12 10 56:21 57:15,22 77:15 90:10 94:13 94:15,17 10.8 71:10,11	100 119:16 123:22 147:17 1002.1 131:14 135:4 101 34:21 11 13:22,23,24 17:24 18:4 106:25 11:03 1:12 11:30 7:21 119 66:12 67:11 12 19:8 106:24 136:18 12-month 136:23 12:50 7:23 10:24 121 19:11 1250B 118:3,12 12th 61:22 13 52:25 54:8 13th 13:10 14 71:23 82:9 105:8 105:25 130:22 14th 9:24,25 10:9 15 56:10 128:23 129:2 130:22 16 57:23,25 72:10 131:10 163 97:23 17 57:23,25 100:25 175,000 156:11 177 26:1 18 19:12 34:11 100:25 18th 54:2 19 143:24 1950 46:15 1957 28:2 31:8 1987 34:11 1994 23:25 24:2,4 19th 54:4 1st 55:18 142:24 <hr/> 2 <hr/> 2 1:11 56:18 57:14,17 57:21,22 58:24 59:16 60:13 65:12 68:10 69:17 74:8 90:14 2,713,218 19:19 2:10 1:12 156:23 20 56:10 69:2 78:2 92:20 200 1:24	2014 89:22 90:5 91:14 94:4,5,10,15 96:4 101:23 109:16 154:1 2015 97:7 2017 89:22 97:8 99:2 154:2 2018 53:22 97:9 99:2 2019 53:7,18 55:18 2019-2020 53:19 2020 53:8,8,19,19 63:8 97:10 101:12 2021 53:8 55:19 63:9 74:12 118:4 2022 1:11 6:8 96:16 98:16,21 100:19 157:15 2023 13:2 21 53:19 69:3 21-22 53:10 98:13 22 107:16 108:8 138:7 226 133:23 22nd 109:25 23 116:17 146:4 25 154:21 25th 13:12 26 83:25 92:22,23 93:11 265,000 28:20 26th 14:5 274.05 26:18 27:8 274.06 27:9 29:4 34:7 34:13 285,000 28:8 33:19 28th 11:13 13:4 53:22 54:5 149:12 29 71:22 2nd 4:4 6:8 98:18 142:20 <hr/> 3 <hr/> 3 57:3 58:1 90:15,21 30 119:13 30th 55:19 131:18 135:15,19 147:20 154:19 318 66:23 3202 30:6 34:12 39:3 39:10 40:17 50:19 33 156:10
--	--	---	--	--

33-20 37:18	8			
3320 36:16 38:12,15 39:5	8 78:2 90:10,15 80 154:14			
33301 1:24	8000 122:11			
35 18:4	82 71:23			
388 71:16,21 73:17	83 77:15			
3rd 1:8,24	8th 13:14 45:2,7 47:12 48:18 49:3			
4	9			
4 19:16 25:17 58:20 69:5 71:22 83:15,20 84:5,20 92:6,7 93:7 130:10 135:23 136:5 138:14	900 25:20 59:23 71:3 92 77:16 116:8 119:3 120:5 96 98:1 961 19:18			
4.2 72:7				
40 105:24				
400 78:23 133:24				
473 66:22				
473.318 66:13,21				
4th 13:12 142:21,22 142:24,25 143:10 154:23				
5				
5 19:16 25:17 61:18 61:24 62:2,10,14 68:8 83:21 85:18 92:6,7 93:7 123:22 123:25 130:10				
5,000 22:16,24 23:1 23:17 24:7 25:11				
500 71:15				
540 73:24				
6				
6 57:15 61:19,25 62:11,13,15,20 68:8 83:21 92:6,7 93:8 97:17 130:10,10				
6.9 69:16,25 72:6 74:4,5,6				
60 72:11				
600 1:8				
633 1:24				
6th 13:10 157:15				
7				
7 26:17 83:21 92:6 93:8 141:19				
70 101:9				
72 77:25				
79 90:25 94:8,20				