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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, NOVEMBER 17, 2022
9:15 A.M. - 1:38 P.M.

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

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MR. RON EGGENBERGER, Manager, Grounds,
Custodial/Grounds Services
MR. ROBERT MALONEY, Manager, Facilities Support
Services
MS. PAMELA NORWOOD, Manager, PPO Finance
MS. KARLENE GRANT, Purchasing Agent III, PWS
MS. MICHELLE WILCOX, Purchasing Agent III, PWS

INVITED GUESTS:

MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
Advisors
MR. BEN KINCAID, Carr, Riggs & Ingram CPAs & Advisors
MR. ROB BROLINE, Carr Riggs & Ingram CPAs & Advisors
MR. MATTHEW BLONDELL, Business Risk Consulting, RSM
MR. CHRIS GUMS, Risk Advisory Services, RSM
MS. KATHLEEN LANGAN, AECOM
MS. ASHLEY CARPENTER, Atkins
MR. JOSE MONTE DE OCA, MDO Consultants, LLC
MR. JULIO MIRANDA, MDO Consultants, LLC
MR. TIM BASS, Court Reporter, United Reporting, Inc.

GUESTS:

MR. RAUL ALVAREZ, Trimerge Consulting Group, PA
MS. AMALYA MIHNEA, Trimerge Consulting Group, PA
MR. AL LEIVA, Baker Donelson
MR. CHRIS CANTER, Broward County Council PTA
MR. KENNY MINCHEW, BTU
MS. ANNA FUSCO, BTU
MS. DAINA SANDERS, BTU
MR. GRANT SMITH, StrategySmith
MS. GLORIA LEWIS, Taxpayer
PUBLIC SPEAKERS:
MS. ANNA FUSCO, BTU

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COMMITTEE MEMBERS IN ATTENDANCE:

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

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
MR. ERIC SEIFER, Auditor III
MS. MICHELE MARQUARDT, Executive Secretary (Telephonic)
MS. JENNIFER DAILEY, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

MS. JUDITH MARTE, Deputy Superintendent, Operations,
Office of the Deputy Superintendent, Operations
DR. MARILYN DOYLE, Deputy Superintendent Teaching &
Learning, Office of the Deputy Superintendent,
Teaching & Learning
MR. ERNIE LOZANO, Task Assigned Chief of Staff, Office
of the Chief of Staff
DR. JOSIAH PHILLIPS, Chief Information Officer, Office
of the Chief Information Officer
DR. NICOLE MANCINI, Chief Academic Officer, Office of
the Chief Academic Officer
MS. ERUM MOTIWALA, Chief Financial Officer, Office of
the Chief Financial Officer
DR. VALERIE WANZA, Associate Superintendent
Non-Traditional Schools
MS. VEDA HUDGE, Executive Director Student Services,
Office of Student Services
MR. OLEG GOROKHOVSKY, Director, Accounting & Financial
Reporting
MR. SAM BAYS, Task Assigned Executive Director Capital
Program, Office of Chief Facilities &
Construction Management
MS. MARY COKER, Director, Procurement & Warehousing
Services

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1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MEDVIN: Good morning, everyone. Please
4 rise for the Pledge.

5 (Whereupon, the Pledge of Allegiance was
6 recited.)

7 MR. MEDVIN: Before we start the roll call,
8 we have a large number of individuals in here,
9 when we go around please make sure that you state
10 your name clearly for the court reporter and if
11 during the course of the meeting any of you are
12 making a comment or speaking, please, also make
13 sure you're identified to me as the Chair and
14 also the court reporter so the record is
15 accurate.

16 Joris, do you want to do a roll call?

17 MR. JABOUIN: Ms. Rebecca Dahl?

18 MS. DAHL: Present.

19 MR. JABOUIN: Mr. Anthony De Meo?

20 MR. DE MEO: Present.

21 MR. JABOUIN: Ms. Mary Fertig?

22 MS. FERTIG: Present.

23 MR. JABOUIN: Ms. Itohan Ighodaro?

24 (No response.)

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

<p style="text-align: right;">Page 5</p> <p>1 DR. LYNCH-WALSH: Here.</p> <p>2 MR. JABOUIN: Mr. Robert Mayersohn?</p> <p>3 MR. MAYERSOHN: I'm here.</p> <p>4 MR. JABOUIN: Mr. Andrew Medvin.</p> <p>5 MR. MEDVIN: Here.</p> <p>6 MR. JABOUIN: Ms. Phyllis Shaw and Ms. Jaclyn Strauss are excused.</p> <p>7</p> <p>8 I'm Joris Jabouin, the chief auditor.</p> <p>9 The district staff?</p> <p>10 MS. ARCESE: Ali Arcese, Audit Director,</p> <p>11 Office of the Chief Auditor.</p> <p>12 MRS. MARTE: Good morning. I'm Judith Marte.</p> <p>13 I'm Deputy Superintendent of Operations and I am</p> <p>14 the designee for this meeting for Dr. Vickie Cartwright, Superintendent of Schools.</p> <p>15 DR. DOYLE: Good morning. Dr. Marilyn Doyle,</p> <p>16 Deputy Superintendent, Teaching & Learning.</p> <p>17 DR. MANCINI: Nicole Mancini, Chief Academic Officer.</p> <p>18</p> <p>19 MR. CASTANEDA: Eddy Castaneda, the</p> <p>20 district's external auditor.</p> <p>21 MS. RADCLIFF: Wanda Radcliff, Office of the</p> <p>22 Chief Auditor.</p> <p>23 MR. SEIFER: Eric Seifer, Office of the Chief</p> <p>24 Auditor.</p> <p>25</p>	<p style="text-align: right;">Page 7</p> <p>1 Next on the agenda is the approval of the</p> <p>2 agenda.</p> <p>3 MR. JABOUIN: Some comments, Chair; if I may?</p> <p>4 MR. MEDVIN: Okay.</p> <p>5 MR. JABOUIN: So with respect to the agenda</p> <p>6 we were greatly impacted by tropical storm</p> <p>7 hurricane Nicole. We did post the agenda and the</p> <p>8 documents on Tuesday, November 8th. I do want to</p> <p>9 thank my staff for being able to put all that</p> <p>10 together as we normally send out the package on</p> <p>11 Fridays and with the Veterans Day holiday we were</p> <p>12 going to struggle to get it in on Thursday. But</p> <p>13 our team was able to get them out on Tuesday,</p> <p>14 November 8th. So we did deliver the packages on</p> <p>15 Tuesday, November 8th. We were not able to get</p> <p>16 everything in as it was a challenge to get</p> <p>17 packages ready and delivered before the unknown</p> <p>18 circumstances of the storm. So some of the</p> <p>19 follow-up items and some of the documents were</p> <p>20 not able to make the package. I apologize to the</p> <p>21 committee for that. We did electronically send</p> <p>22 those documents that are also available on-line</p> <p>23 on the Chief Auditor's website.</p> <p>24 I thank the Chair.</p> <p>25 MR. MEDVIN: Okay. Now do we have any</p>
<p style="text-align: right;">Page 6</p> <p>1 MS. MARQUARDT: Michele Marquardt, Office of</p> <p>2 the Chief Auditor.</p> <p>3 MS. DAILEY: Jennifer Dailey, Office of the</p> <p>4 Chief Auditor.</p> <p>5 MS. HARPALANI: Jennifer Harpalani, Office of</p> <p>6 the Chief Auditor.</p> <p>7 MS. CONWAY: Ann Conway, Office of the Chief</p> <p>8 Auditor.</p> <p>9 MR. JABOUIN: Mr. Gorokhovsky?</p> <p>10 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director</p> <p>11 of Accounting & Financial Reporting Department.</p> <p>12 MR. JABOUIN: In the back? In the corner?</p> <p>13 MS. MIHNEA: Amalya Mihnea from TriMerge.</p> <p>14 MR. JABOUIN: Can we have your full name,</p> <p>15 please?</p> <p>16 MS. MIHNEA: Amalya Mihnea.</p> <p>17 MR. MINCHEW: Kenneth Minchew.</p> <p>18 MS. FUSCO: Anna Fusco.</p> <p>19 MR. CANTER: Chris Canter.</p> <p>20 MR. ALVAREZ: Raul Alvarez from TriMerge</p> <p>21 Consulting Group.</p> <p>22 MR. LEIVA: Aldo Leiva.</p> <p>23 MS. SANDERS: Daina Sanders, Chief of Staff,</p> <p>24 BTU.</p> <p>25 MR. MEDVIN: Is that everybody?</p>	<p style="text-align: right;">Page 8</p> <p>1 objections or adjustments to the agenda?</p> <p>2 (No response.)</p> <p>3 MR. MEDVIN: May have a motion to accept the</p> <p>4 agenda, please?</p> <p>5 MS. FERTIG: Move to approve.</p> <p>6 MR. DE MEO: Second.</p> <p>7 MR. MEDVIN: All in favor please signify by</p> <p>8 saying aye.</p> <p>9 COMMITTEE MEMBERS: Aye.</p> <p>10 MR. MEDVIN: Opposed?</p> <p>11 (No response.)</p> <p>12 MR. MEDVIN: Okay. Chief Auditor comments?</p> <p>13 MR. JABOUIN: Just a few in that we have</p> <p>14 received the ethics forms from all of the audit</p> <p>15 committee members with respect to the on-line</p> <p>16 training. There are two members that I</p> <p>17 understand are having some technology challenges.</p> <p>18 We'll work with them to get those approved.</p> <p>19 We do have a very robust agenda with many</p> <p>20 items on the -- on the agenda, excuse me. Please</p> <p>21 remember that the timeframes are as a guide, but</p> <p>22 we have provided them to the outside consultants</p> <p>23 and district staff who will attend the meeting.</p> <p>24 We do value the committee's comments. I take</p> <p>25 note of them just like I do at the board meeting.</p>

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1 So if the members get to the point as to what
2 they'd like us to consider from an audit
3 standpoint I will take note of them and process
4 them.

5 Thank you, Chair.

6 MR. MEDVIN: Public speakers. We have one
7 signed up. Ms. Fusco?

8 MS. FUSCO: Good morning. Anna Fusco. How
9 are you all doing today?

10 MS. DAHL: Great.

11 MS. FUSCO: I would just like to ask -- I
12 don't know if you guys speak back or just I'll
13 ask and you can retain it and hold it and decide
14 if you're going to talk about it or not. The \$23
15 million that was miraculously found and moved to
16 build a building at Coral Glades High School, it
17 was done so quickly and rapidly, I don't recall
18 any conversations in the Facilities Department
19 over building a new building, so, that \$23
20 million. And then, of course, the 7 million that
21 was miraculously found and moved to charter
22 schools. If that warrants some type of an audit
23 or fruitful conversation for years that certain
24 schools have asked for things to get done and
25 then certain things to have money put towards and

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1 lawsuits coming in because of how it was taken
2 care of at a particular board meeting this past
3 week. And we all know that that is not what the
4 school board needs, is any financial situation,
5 so I think that that could have been handled
6 differently if we're talking about making better,
7 building and moving forward. So this is my first
8 time at this committee. I'm new to this process
9 of how you all do things, and I appreciate the
10 time to speak, but things that I've watched the
11 past two months has been hurting the soul of not
12 just me but so many people that have worked in
13 this county for so many years and have given up
14 their time and their lives. And these are
15 people's livelihoods that are here in Broward
16 County Public Schools that really love their
17 students. And, again, \$30 million was
18 miraculously found in less than two months and
19 put in areas where is unknown. So it's a
20 question that I'm bringing to you. I don't know
21 how you would go about talking about it or
22 working through it or even if this is the
23 appropriate place, but I'm bringing it forward.

24 Thank you.

25 MR. MEDVIN: Thank you.

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1 then didn't, but then within two months, oh,
2 let's say two weeks, oh, wait two days, that
3 millions and millions were moved when I have
4 schools that are sitting with broken chillers and
5 students are sitting in hotbox classrooms, so I'm
6 asking if that is a possibility that that type of
7 conversation should be happening. And I do ask
8 that, respectfully, we know that there was a
9 particular way, which was formatted in a term of
10 an audit on a particular vendor that was dealing
11 with caps and gowns, and I don't know if that
12 went through this audit committee for a
13 conversation before it went and hit the board.
14 And then there was another piece that was not an
15 audit on another vendor that, respectfully, those
16 that would be sitting in the room that they
17 respect people, start respecting people. I do
18 know that one particular company that was --
19 however the means of what they considered an
20 audit or investigation and information brought
21 forward, that people wanted to infer or
22 interpret, and that's just not process and that
23 that's not due process. And then the company's
24 name was obliterated, just trashed, and I've
25 heard that the school board has quite a bit of

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1 MR. MAYERSOHN: Are any of these items that
2 Ms. Fusco brought up, are they on our agenda?

3 MR. MEDVIN: Not today, but I would like to
4 respond.

5 MR. MAYERSOHN: No, just because -- the caps
6 and gowns are. I mean, if she has comments,
7 specifically, on the caps and gowns, she may
8 want --

9 MR. MEDVIN: I think she was also referring
10 to perhaps our methodology and how we work and
11 I'd like to address that in a moment.

12 MR. MAYERSOHN: Right. But I'm saying if she
13 has specific questions on specific items that are
14 on the agenda she would be entitled to be able to
15 speak to those as well.

16 MR. MEDVIN: Yes, yes. Okay.

17 MS. FERTIG: So you're going to address
18 process issues?

19 MR. MEDVIN: Yes. First, let's approve the
20 minutes for the last meeting.

21 MR. MAYERSOHN: Motion to approve the
22 minutes.

23 MR. MEDVIN: Is there a second?

24 MS. DAHL: Second.

25 MR. MEDVIN: Okay. Any discussion; comments;

<p style="text-align: right;">Page 13</p> <p>1 questions?</p> <p>2 (No response.)</p> <p>3 MR. MEDVIN: All in favor?</p> <p>4 COMMITTEE MEMBERS: Aye.</p> <p>5 MR. MEDVIN: Opposed?</p> <p>6 (No response.)</p> <p>7 MR. MEDVIN: I have a couple things I'd like</p> <p>8 to say. First of all, I'd like to thank the</p> <p>9 Office of the Chief Auditor for their efficiency</p> <p>10 in getting almost all the reports out to us</p> <p>11 several days early in a very tumultuous week. As</p> <p>12 you can see, they're quite voluminous and they're</p> <p>13 quite lengthy and we have a lot to talk about.</p> <p>14 One of the things that occurred to me when</p> <p>15 reviewing the various correspondence back and</p> <p>16 forth is that, what are we that we are? We're</p> <p>17 the audit committee, we're not the auditors.</p> <p>18 And, as such, I think we have to have respect to</p> <p>19 the work that is done by the auditors who prepare</p> <p>20 the various reports that we review. We can't</p> <p>21 reinvent the wheel and look at every single</p> <p>22 minute item. We review them, we discuss them</p> <p>23 with the appropriate people, and we, hopefully,</p> <p>24 give a report to the school board.</p> <p>25 The normal progression is a report comes</p>	<p style="text-align: right;">Page 15</p> <p>1 chief auditor of any specific situation you would</p> <p>2 like to see the auditor address. And we are open</p> <p>3 to suggestions. The board can also,</p> <p>4 specifically, request a specific audit and the</p> <p>5 Office of Chief Auditor attempts to get them done</p> <p>6 as efficiently as possible, but, as you can see,</p> <p>7 there's a lot of stuff going on and there's just</p> <p>8 so many hours in the day and so many people in</p> <p>9 the office.</p> <p>10 But that is our procedure. So if anyone</p> <p>11 would like to see a specific topic audited,</p> <p>12 please, submit it to Mr. Jabouin in writing and</p> <p>13 the committee will consider it and hopefully</p> <p>14 expedite it if it's deemed a viable request.</p> <p>15 Item 8 is the ACFR.</p> <p>16 MR. JABOUIN: If I may, through the Chair?</p> <p>17 Yes, Agenda Item Number 8 is the Annual</p> <p>18 Comprehensive Financial Report and the related</p> <p>19 reports that accompany it. Presenting the CAFR</p> <p>20 is from the auditing firm of MSL is manager, Eddy</p> <p>21 Castaneda. We also have here Chief Financial</p> <p>22 Officer, Ms. Erum Motiwala and Director of</p> <p>23 Accounting & Financial Reporting, Mr. Oleg</p> <p>24 Gorokhovsky is here as well. And I ask Mr.</p> <p>25 Castaneda to begin and request that the</p>
<p style="text-align: right;">Page 14</p> <p>1 before the committee, we do our discussion, our</p> <p>2 comments, and we pass it on to the school board.</p> <p>3 However, the day we get the report as</p> <p>4 committee members they're public record.</p> <p>5 Therefore, the public has them. And sometimes</p> <p>6 the press prints a part of the report, not</p> <p>7 necessarily all of it, because the reports are</p> <p>8 too voluminous. I'll leave it at that. I</p> <p>9 believe that the school board over the last few</p> <p>10 days considered two reports that we didn't</p> <p>11 receive until last Thursday. So we didn't have</p> <p>12 the opportunity to go through them and give our</p> <p>13 reports and comments to the school board. I</p> <p>14 think that is not the way it's supposed to</p> <p>15 happen. But it did.</p> <p>16 One of the functions of this committee is to</p> <p>17 advise the Office of the Chief Auditor of</p> <p>18 potential topics to be audited. The office is</p> <p>19 understaffed, so they do as best they can. As</p> <p>20 you can see, there's also outside consultants and</p> <p>21 auditors retained to prepare specific reports</p> <p>22 which the committee acts on in its normal</p> <p>23 procedure.</p> <p>24 In response to your comment, Ms. Fusco, you</p> <p>25 have the right to ask us in writing or ask the</p>	<p style="text-align: right;">Page 16</p> <p>1 committee, at the conclusion, a motion to</p> <p>2 transmit this document which has to be timely</p> <p>3 presented to the board at it's December meeting.</p> <p>4 And, actually, before I begin, can we please</p> <p>5 ask the person in the corner if they can please</p> <p>6 state their name?</p> <p>7 MS. LEWIS: Yes, Gloria Lewis.</p> <p>8 MR. JABOUIN: Gloria Lewis, thank you.</p> <p>9 Mr. Castaneda?</p> <p>10 MR. CASTANEDA: Thank you, Joris.</p> <p>11 As Joris said, my name's Eddy Castaneda. I'm</p> <p>12 a senior manager at the MSL firm.</p> <p>13 MS. DAHL: We can't hear you.</p> <p>14 MR. CASTANEDA: It's green. Is that better?</p> <p>15 Okay.</p> <p>16 My name is Eddy Castaneda I'm a senior</p> <p>17 manager at MSL, the district's external auditing</p> <p>18 firm. Your shareholder, William Blend, he wishes</p> <p>19 he could be here but he has a previous</p> <p>20 engagement. He actually serves on the AICPA</p> <p>21 expert panel and that panel is actually meeting</p> <p>22 with the GASB this week to discuss upcoming</p> <p>23 pronouncements that affect all local governments.</p> <p>24 So just as an added bonus for the district we do</p> <p>25 have someone that directly communicates with the</p>

<p style="text-align: right;">Page 17</p> <p>1 regulators on a continuous basis. So he could 2 not attend.</p> <p>3 I have a few reports here. Before I get into 4 them I just do want to briefly thank Erum and 5 Oleg's team for producing the CAFR. Actually, 6 it's the ACFR now. They changed it last year, so 7 let's just go with that terminology. A lot of 8 hours go into producing this document as well as 9 from our end on auditing it, and I'd just like to 10 thank them both and their team.</p> <p>11 Second, we can go into the actual audit 12 report which is a draft at the current moment. 13 We intend to finalize this report next Tuesday 14 for issuance to the board. If you did look at 15 it, it's changed quite significantly from prior 16 years. Some of our standards have changed to 17 implement different wording and language. 18 Hopefully, it reads easier. That was the 19 intention of the AICPA to, particularly in the 20 auditor's responsibility section, where we now 21 define what reasonable assurance is over the 22 financial statements. The district received an 23 unmodified opinion or will receive an unmodified 24 opinion which is the quote-unquote clean opinion. 25 So if any one has any questions about our audit</p>	<p style="text-align: right;">Page 19</p> <p>1 findings in this report. There was -- there was 2 no uncorrected or misstatements with any of the 3 financial statements, as well, and to our 4 knowledge there was no disagreements between our 5 firm and the district.</p> <p>6 So, other than that, if there's any 7 questions, I'll happily answer.</p> <p>8 MR. DE MEO: Mr. Chair? 9 MR. MEDVIN: Mr. De Meo. 10 MR. DE MEO: Could you go over any 11 significant or unusual transactions that you came 12 across this year?</p> <p>13 MR. CASTANEDA: Some significant items was, 14 obviously, the issuance of the new tranche of GO 15 Bonds in this past year as of fiscal year ending 16 2022. The district's net position increased 17 significantly from prior years due to the changes 18 of changing the net pension liability which 19 actually went down approximately half. That 20 changes year to year as part of being an FRS 21 entity. That is audited at the state level and 22 they send out the information to the various 23 entities, but those are the two most significant 24 outside of the GASB 87 impact. 25 MR. DE MEO: And how much in the way of</p>
<p style="text-align: right;">Page 18</p> <p>1 report, yes, the format is different, but the 2 opinions are now up front and center. I did also 3 want to mention in the report we call attention 4 to a specific issue, which is the district's 5 implementation of GASB 87, which is a new leasing 6 standard where now the district has to recognize 7 their leases on a principle and interest payment 8 as opposed to the operating and then they'll 9 carry the asset and then depreciate it as it's 10 going forward. So, that is a new GASB standard 11 that did affect the financial statements and we 12 just want to call attention to that standard 13 practice. Not that there was anything wrong, we 14 did -- we had heavy conversations over the past 15 year and a half leading up to the implementation 16 with ourselves and Oleg and Erum's team to make 17 sure that it was properly implemented and it has 18 been.</p> <p>19 The second requirement is our communications 20 with those terms of governance which is what 21 we're presenting to the audit committee as the 22 representative of the board on the financial 23 statements. Some of this is just required 24 communications that we have to give to the 25 committee. There was no significant audit</p>	<p style="text-align: right;">Page 20</p> <p>1 liabilities and assets did GASB 87 add to the 2 balance sheet?</p> <p>3 MR. CASTANEDA: It was approximately 3 4 million.</p> <p>5 MR. DE MEO: How much?</p> <p>6 MR. CASTANEDA: Three million as a liability 7 that wasn't previously recorded.</p> <p>8 MR. DE MEO: And assets are covering that?</p> <p>9 MR. CASTANEDA: With the same. You add a 10 liability but you also add an asset to offset it. 11 So the net position is unaffected.</p> <p>12 MR. DE MEO: Thank you.</p> <p>13 MR. MEDVIN: Any other questions? Dr. 14 Lynch-Walsh?</p> <p>15 DR. LYNCH-WALSH: Yes. Is there impact to 16 the financial statements of the ESSER and ARP 17 funding?</p> <p>18 MR. CASTANEDA: Yes. That is part of the 19 single audit. It's reported in the grant funds 20 currently in the financial statements. Those 21 grants get audited and the results of that audit 22 will be presented at the January meeting.</p> <p>23 DR. LYNCH-WALSH: Okay. Thank you.</p> <p>24 MR. MEDVIN: Mr. Castaneda, I'm looking at 25 page 25. This is a Statement of Net Position and</p>

<p style="text-align: right;">Page 21</p> <p>1 it looks a little different to me, like you said, 2 format-wise. Could you briefly explain the 3 changes in format and make it a little bit more 4 clear? Because it's different.</p> <p>5 MR. CASTANEDA: This actually hasn't changed, 6 the Statement of Net Position. It's always been 7 presented in this manner, but -- so nothing 8 really has changed on this page. But this is 9 just, basically, the district entity wide, which 10 means all funds, all operations get rolled up 11 into this one page.</p> <p>12 MR. MEDVIN: It's the balance sheet.</p> <p>13 MR. CASTANEDA: It's the balance sheet; 14 correct.</p> <p>15 And, as you can see here, the Statement of 16 Net Position, the equity, if you want to know it, 17 everything kind of flows down so you have your 18 assets and your outflows of resources less your 19 liabilities and then you have your net position 20 which is your different classifications in that 21 and then you have your ending net position.</p> <p>22 MR. MEDVIN: I'm looking at this and, you 23 know, I'm very old school, and I see total assets 24 and I'm looking for total liabilities and 25 equities and it's not obvious here.</p>	<p style="text-align: right;">Page 23</p> <p>1 financial? Thank you.</p> <p>2 MR. MEDVIN: Mr. De Meo?</p> <p>3 MR. DE MEO: Thank you. Supplementary 4 information, that was subjected to audit 5 procedures this year?</p> <p>6 MR. CASTANEDA: It's subjected to certain 7 audit procedures every year. If it goes to 8 supplementary information we just make sure that 9 the information that derives -- that the 10 supporting information that derives that 11 information is in accordance with the other -- 12 with the system's financial statement software as 13 well as limited auditing procedures as well.</p> <p>14 MR. DE MEO: And there's no change in the 15 reporting there from last year.</p> <p>16 MR. CASTANEDA: It's kind of broken out 17 differently in the paragraphs. So we'll have a 18 required supplementary information paragraph and 19 then below it is other supplementary information. 20 And in those paragraphs we list our procedures of 21 what we did with that information.</p> <p>22 MR. DE MEO: And just for clarity, this Other 23 Information section was not audited. It's 24 included in this report but it was not audited by 25 your firm; right?</p>
<p style="text-align: right;">Page 22</p> <p>1 MR. CASTANEDA: Yeah, so the total assets is 2 there on the top. It'll add up all your assets 3 and all your liabilities going down. And, yes, 4 so the GASB doesn't like using the term equity, 5 they use net position, but it is, in essence, the 6 same thing. So when you see that net position 7 there at the bottom, that is your equity and all 8 different layers of what makes up that equity.</p> <p>9 MR. MEDVIN: Okay. Thank you.</p> <p>10 Dr. Lynch-Walsh, you have another question?</p> <p>11 DR. LYNCH-WALSH: Yes, a follow-up question, 12 just a quick question. When you say single audit 13 and use the word audit, you mean an actual audit? 14 Because today we'll be looking at things that are 15 inquiries and not even subject to any 16 governmental accounting standards. But you mean 17 an actual audit?</p> <p>18 MR. CASTANEDA: Correct. That single audit 19 is not an operational or internal audit. It is 20 based off of GASB standards as well as federal 21 regulations.</p> <p>22 DR. LYNCH-WALSH: Okay. But the district 23 could also request additional types of audit?</p> <p>24 MR. CASTANEDA: Absolutely.</p> <p>25 DR. LYNCH-WALSH: Okay. In addition to the</p>	<p style="text-align: right;">Page 24</p> <p>1 MR. CASTANEDA: The required supplementary 2 information?</p> <p>3 MR. DE MEO: No, Other Information.</p> <p>4 MR. CASTANEDA: It's -- it's -- we do issue 5 an opinion as it relates to the whole of the 6 entire financial statements. So there are 7 auditing procedures and we do issue an opinion on 8 it within that paragraph.</p> <p>9 MR. DE MEO: Well, I believe the other 10 information, the statistical -- it says 11 Management is responsible for the other 12 information, second paragraph says --</p> <p>13 MR. CASTANEDA: The statistical information 14 is not audited; that's correct.</p> <p>15 MR. DE MEO: Okay. I think that's important 16 for everyone to know, because not everything in 17 here is audited.</p> <p>18 MR. CASTANEDA: Correct. We claim no opinion 19 on, specifically, on the statistical information.</p> <p>20 MR. DE MEO: Is there anything else in here 21 that was not subjected to audit procedures?</p> <p>22 MR. CASTANEDA: The transmittal letter at the 23 beginning is not subject to auditing procedures. 24 However, we are responsible for making sure that 25 when we redo this document and present our</p>

<p style="text-align: right;">Page 25</p> <p>1 opinion that it at least is reasonable in our 2 opinion. If that makes -- if you have something 3 in the statistical section not tying into the 4 financial statements, for example, we do review 5 it. 6 MR. DE MEO: If it's not consistent you don't 7 want to express an opinion on it. 8 MR. CASTANEDA: Correct. And we're not 9 required to. 10 MR. DE MEO: Thank you. 11 MR. MEDVIN: I have been told that committee 12 member Phyllis Shaw has joined us on the 13 telephone. Hi, Ms. Shaw, how are you? 14 MS. SHAW: I've been on hold. This is 15 Phyllis. 16 MR. MEDVIN: Any other questions of Mr. 17 Castaneda? 18 (No response.) 19 MR. MEDVIN: Ms. Motiwala, you have a 20 comment? 21 MS. MOTIWALA: Through the Chair? I would 22 just like to thank Mr. Castaneda and his team as 23 well as the Accounting & Financial Reporting team 24 for all their hard work and the effort that they 25 put in preparing this financial statement. It's</p>	<p style="text-align: right;">Page 27</p> <p>1 government can recruit and maintain four CPAs to 2 do this body of work, because, as you know, 3 industry tends to pay them better than government 4 does. So we are very, very lucky. I have a 5 great deal of confidence in the work that they 6 do. Like everybody else here, they certainly 7 could use more staff. But that's for another 8 day. I do want to thank them both. Well done. 9 I look forward to receiving the award again this 10 year. I think, what year are we on, Erum? 11 MS. MOTIWALA: It's been 20-plus. 12 MS. MARQUARDT: 20-plus years of being 13 recognized by the Government Finance Officers 14 Association for the quality of our documents. 15 And I think I state this every year, but I want 16 it on the record again and again. When I came 17 here in 2017 I got a call from ASBO, the American 18 Society of School Business Officials, who asked 19 me if they could use this document to train 20 entities across this country in what the standard 21 should be. I think I might have a letter to that 22 effect, too, somewhere, Ms. Motiwala. 23 So it is a wonderful, wonderful 24 representation of the financial condition of this 25 district. So thank you very, very much.</p>
<p style="text-align: right;">Page 26</p> <p>1 a lot of work, as you know. I also wanted to 2 point out that the hard copy of the memo was 3 distributed this morning. There was some minor 4 changes as compared to the one that was on-line, 5 but not significant. So all of you should have 6 that as well. This is just a summary of 7 essential statements. 8 MR. MEDVIN: Okay. Thank you. 9 Ms. Marte? 10 MRS. MARTE: Thank you, Chair. So I would 11 like to take an opportunity -- so this is my 34th 12 year in public education and this is the farthest 13 removed I have been from the actual preparation 14 of the financial statement for the very first 15 time, because everyone knows my role has 16 generally been as chief financial officer in that 17 time. So I want to make sure that everyone knows 18 that I did discuss the document with Ms. Motiwala 19 and we had several meetings. I am very, very 20 thankful for her leadership as our new chief 21 financial officer and I want to also offer thanks 22 to the Director of Financial Reporting and his 23 team. We are one of the few school districts of 24 our size to have four CPAs leading their 25 financial reporting. It is rare that a</p>	<p style="text-align: right;">Page 28</p> <p>1 MS. MOTIWALA: Thank you. 2 MR. MEDVIN: Thank you. 3 Do we have any public comments regarding 4 this? 5 (No response.) 6 MR. MEDVIN: I would just like to echo the 7 comments. This is a very professional looking 8 document. I, personally, got to read some of it, 9 certainly not all of it, it takes more than one 10 sitting. But, thank you, Mr. Castaneda and your 11 firm. You have always been very professional to 12 deal with and the results are showing it. 13 District staff, great job. And we all appreciate 14 it. I want you to know that. 15 MS. MOTIWALA: Thank you. 16 MR. MEDVIN: I would like a motion to 17 transmit. 18 MR. MAYERSOHN: So I'll make a motion to 19 transmit, but included in that motion, which 20 we've expressed, I think, the year before, is, 21 again, if the chief financial auditor needs 22 additional staff members. I think the school 23 board should as well consider that. Because 24 they're continually tasked doing this work. And 25 if they need additional people to ensure the</p>

<p style="text-align: right;">Page 29</p> <p>1 financial transparency of the district, I would 2 definitely support that. 3 So along with transmitting, again, you know, 4 however you submit your budgets or whatever you 5 need, we support that initiative. 6 MS. SHAW: Phyllis Shaw, I second that and 7 concur. 8 MR. MEDVIN: Okay. Seconded by Phyllis Shaw. 9 All in favor? 10 COMMITTEE MEMBERS: Aye. 11 MR. MEDVIN: Opposed? 12 (No response.) 13 MR. MEDVIN: Motion carries. 14 MS. MOTIWALA: Thank you. 15 MR. DE MEO: Thank you, Ms. Motiwala. Thank 16 you, Mr. Castaneda. 17 MR. CASTANEDA: Thank you. 18 MRS. MARTE: Oleg, you don't want to stay? 19 I'm kidding. 20 MR. JABOUIN: As I introduce Agenda Item 21 Number 9 I ask the members for Agenda Item Number 22 10 to come in. 23 So Agenda Item Number 9 is an internal audit 24 of the internal funds of schools that are 25 identified. The audit was performed by several</p>	<p style="text-align: right;">Page 31</p> <p>1 team, and I'm not sure if Dr. Doyle is in the 2 position to comment on the schools. Are you 3 referring to their knowledge of procedures? 4 MR. MAYERSOHN: Right. In other words, so 5 something that, again, here's your standard 6 practice procedures, please acknowledge that you 7 have a copy of them, that you understand Florida 8 statutes, whatever -- 9 MR. JABOUIN: Miraculously, Dr. Wanza shows 10 up. She does that. 11 MR. MAYERSOHN: It's great that there are no 12 exceptions, but just to ensure that they have 13 that so we don't have to have responses that we 14 have on other audits, property and inventory, 15 where it's, yeah, we're now following procedures 16 that we should have been following a long time 17 ago. 18 So, Dr. Wanza, I'll address this to you, or 19 Dr. Doyle, either one. I'll go to Dr. Wanza. 20 DR. DOYLE: Can you please restate the 21 question, please? 22 MR. MAYERSOHN: Okay. So the question is -- 23 first of all, let me just backtrack for a minute. 24 Congratulations, no exceptions. My concern -- I 25 don't want to say concern, but I'm just bringing</p>
<p style="text-align: right;">Page 30</p> <p>1 members of my team and managed by internal funds 2 audit manager, Ann Conway. The table of contents 3 lists the schools that have been reviewed and 4 there were no exceptions in these audits. 5 Any questions from the committee members? 6 MR. MAYERSOHN: Yeah, I just -- again, not 7 necessarily a question -- well, I guess a 8 question. 9 So, obviously, doing these internal funds, 10 the standard practice bulletins, the fact that 11 there are no exceptions, and I don't think we've 12 had any exceptions in the last several that we 13 have seen, but I just want to ensure that -- 14 because, again, sometimes there are changes in 15 administration, bookkeepers, whatever they may 16 be, Mr. Jabouin, do they get a list -- do we 17 ensure that they have a list of the standard 18 practice bulletins for all the information that 19 they need, that the keeper has reviewed them, if 20 there is any updates or anything like that, just 21 to ensure that they're following procedures 22 according to whether it's state statute or 23 internal? 24 MR. JABOUIN: Mr. Mayersohn, given that there 25 were no findings, I did not ask Dr. Wanza or that</p>	<p style="text-align: right;">Page 32</p> <p>1 up, because there have been times where 2 bookkeepers have changed, people move around, 3 there's a constant flow, just to make sure that 4 when they put together their internal funds that 5 they're aware of the standard practice bulletins, 6 state statutes, something that would verify, 7 that, yes, I'm the bookkeeper and I understand 8 what the parameters are, et cetera, et cetera, 9 and I signed something that at least alerts you 10 that I'm fully aware that when we end up doing 11 sometimes the property and inventory audits that 12 have the same standards or whatever the response 13 is, oh, I'll get my people now to read what -- so 14 I just -- something to verify, which may even be 15 as part of the property and inventory, as well, 16 so -- 17 DR. WANZA: Good morning. 18 MS. MARQUARDT: BECON, can we get the mikes 19 turned on please and the volume up a bit? 20 BECON: All the mikes are on and I can try to 21 boost the volume a little bit more, overall. 22 I'll see what I can do. 23 MRS. MARTE: Tim's having trouble hearing 24 everybody. 25 DR. WANZA: Good morning. Valerie Wanza,</p>

<p style="text-align: right;">Page 33</p> <p>1 Associate Superintendent Non-Traditional Schools.</p> <p>2 So to answer your question, Mr. Mayersohn,</p> <p>3 remember, the schools bookkeepers are in one of</p> <p>4 two places. You either have bookkeepers that</p> <p>5 reside in the business support center and then</p> <p>6 some schools hire their own school-based</p> <p>7 bookkeepers. So what we need to do is ensure</p> <p>8 that that process is consistent for whether it is</p> <p>9 a BSC bookkeeper or a school-based bookkeeper.</p> <p>10 So going forward I certainly will at the</p> <p>11 direction of Ms. Marte ensure that all 226</p> <p>12 schools have a uniform process.</p> <p>13 MR. MAYERSOHN: Okay.</p> <p>14 MRS. MARTE: Through the Chair?</p> <p>15 MR. MEDVIN: Yes.</p> <p>16 MRS. MARTE: If I may follow up on Dr.</p> <p>17 Wanza's response? The preponderance of schools'</p> <p>18 bookkeepers reside at the business support</p> <p>19 center, which is supervised by your chief</p> <p>20 financial officer. And they have</p> <p>21 across-the-board standard operating procedures.</p> <p>22 They do work very closely with schools that are</p> <p>23 not under the business support center. Because,</p> <p>24 as Dr. Wanza often reminds me, we are one team,</p> <p>25 one dream. So I think we certainly could codify</p>	<p style="text-align: right;">Page 35</p> <p>1 really describes what I see in a lot of these.</p> <p>2 So is it possible at some point for us, we always</p> <p>3 hear about training, is it possible for us to see</p> <p>4 a schedule of when these trainings occur, how</p> <p>5 many people were present, who wasn't present?</p> <p>6 MRS. MARTE: Through the Chair? We</p> <p>7 absolutely can do that.</p> <p>8 MS. FERTIG: Thank you.</p> <p>9 MR. DE MEO: Mr. Chair, I have a question for</p> <p>10 Mr. Jabouin.</p> <p>11 MR. MEDVIN: Yes, sir.</p> <p>12 MR. MAYERSOHN: When can we expect that</p> <p>13 language that we discussed a couple meetings ago</p> <p>14 to be attached to these reports?</p> <p>15 MR. JABOUIN: I believe that they are</p> <p>16 attached to the last report. There were a couple</p> <p>17 requests from the audit committee regarding, one</p> <p>18 moment, sir.</p> <p>19 MR. DE MEO: Is that -- where -- could you</p> <p>20 point to that?</p> <p>21 MR. JABOUIN: Sure. I believe, Ms. Conway,</p> <p>22 we added them at the last meeting. We have a</p> <p>23 description of various -- on A1 and B1? Yeah,</p> <p>24 there was also a second request as far as which</p> <p>25 schools has bookkeepers. Those were the requests</p>
<p style="text-align: right;">Page 34</p> <p>1 that, Mr. Mayersohn, into a little tighter</p> <p>2 process, and Ms. Motiwala will take it as a to-do</p> <p>3 going forward. But there is more training than</p> <p>4 historically has taken place in the last several</p> <p>5 years but we certainly can do better. One of the</p> <p>6 goals of Ms. Motiwala for this year is a more</p> <p>7 consistent financial training system across the</p> <p>8 district. So years back we did budget training,</p> <p>9 we did accounts payable training, purchase order</p> <p>10 training, and we do a lot of those trainings.</p> <p>11 But I wanted to put it into videos so people that</p> <p>12 come in during the year who might not be here</p> <p>13 during summer training period will have the</p> <p>14 opportunity to have the same access to the</p> <p>15 training as everybody else. So that's something</p> <p>16 that we absolutely want to acknowledge and I</p> <p>17 agree with you that we can do better and we're</p> <p>18 working on it.</p> <p>19 MR. MAYERSOHN: Okay. And she needs more</p> <p>20 staff to do that; correct?</p> <p>21 MR. MEDVIN: Ms. Fertig?</p> <p>22 MS. FERTIG: Yeah, I just see a central</p> <p>23 theme, a common theme throughout these audits</p> <p>24 today, I'm gonna say sloppy paperwork, which is</p> <p>25 probably not a professional term there, but</p>	<p style="text-align: right;">Page 36</p> <p>1 from two meetings ago, Mr. De Meo, that we were</p> <p>2 able to put in.</p> <p>3 MR. MEDVIN: They're in the back.</p> <p>4 MR. JABOUIN: Yes.</p> <p>5 MR. DE MEO: Got it. B1. Thank you.</p> <p>6 MR. MEDVIN: Any other questions; comments?</p> <p>7 Ms. Dahl?</p> <p>8 MS. DAHL: I just want to say again that the</p> <p>9 internal audits have improved so much over the</p> <p>10 past couple of years that we rarely see one that</p> <p>11 has an exception. And I believe, Dr. Wanza, that</p> <p>12 a lot of that and along with the audit workers,</p> <p>13 that you all have done a much better job of</p> <p>14 letting people know what needs to be done. So I</p> <p>15 commend you all for the great work that you have</p> <p>16 done to make sure the schools are following the</p> <p>17 rules and regulations correctly. Thank you.</p> <p>18 MR. MEDVIN: Do we have any public comments</p> <p>19 regarding this report?</p> <p>20 (No response.)</p> <p>21 MS. FERTIG: Just move to transmit with the</p> <p>22 recognition of the outstanding work.</p> <p>23 MR. MAYERSOHN: Second.</p> <p>24 MR. MEDVIN: All in favor?</p> <p>25 COMMITTEE MEMBERS: Aye.</p>

<p style="text-align: right;">Page 37</p> <p>1 MR. MEDVIN: Opposed?</p> <p>2 (No response.)</p> <p>3 MR. MEDVIN: Okay. Before we get to 10 we've</p> <p>4 had some new attendees join us. Gentlemen, can</p> <p>5 you please identify yourselves for the record?</p> <p>6 MR. MONTE DE OCA: Good morning, ladies and</p> <p>7 gentlemen. My name is Jose Monte de Oca, I'm the</p> <p>8 president of MDO Consultants.</p> <p>9 MR. MIRANDA: Good morning. My name is Julio</p> <p>10 Miranda. I work with MDO.</p> <p>11 MS. NORWOOD: Good morning. My name is Pam</p> <p>12 Norwood. I am the physical plant operations</p> <p>13 finance manager.</p> <p>14 MS. COKER: Good morning. Mary Coker,</p> <p>15 Procurement & Warehousing Services.</p> <p>16 MR. BAYS: Good morning. Sam Bays, Task</p> <p>17 Assigned Executive Director of Physical Plant</p> <p>18 Operations.</p> <p>19 MR. EGGENBERGER: Ron Eggenberger, Grounds</p> <p>20 Manager, Physical Plant Operations.</p> <p>21 MR. MEDVIN: Thank you. Is that everybody?</p> <p>22 MR. JABOUIN: With respect to Agenda Item</p> <p>23 Number 10, as I mentioned at the beginning of the</p> <p>24 meeting, just due to the timing of the storm and</p> <p>25 getting the packages out, the bid documents and</p>	<p style="text-align: right;">Page 39</p> <p>1 itself, the procedures, but the scope of</p> <p>2 services, I didn't see that. Was that provided?</p> <p>3 MR. JABOUIN: So we will review and if it was</p> <p>4 missing we will send that over to you, Dr.</p> <p>5 Lynch-Walsh.</p> <p>6 DR. LYNCH-WALSH: Well, hold up. Because</p> <p>7 part of the issue -- the whole audit hinges upon</p> <p>8 whether something was included or not and we had</p> <p>9 a discussion about who was responsible for making</p> <p>10 sure that the scope of services is correct. And</p> <p>11 when -- when there is a solicitation on the</p> <p>12 facilities side of the house the office of</p> <p>13 capital programs or a related department writes</p> <p>14 the scope of services because they have the</p> <p>15 technical expertise, not Procurement.</p> <p>16 Procurement makes sure that they put the scope of</p> <p>17 services into the solicitation.</p> <p>18 So we had this whole discussion, it's</p> <p>19 captured in the minutes, which I carefully</p> <p>20 screenshot and put into an email, and it is</p> <p>21 important and critical because if we're going to</p> <p>22 be drawing conclusions about the scope of</p> <p>23 services and whether -- and who was responsible</p> <p>24 and how they came from PPO to see did PPO provide</p> <p>25 the correct scope of services and something</p>
<p style="text-align: right;">Page 38</p> <p>1 the standard operating procedure documents that</p> <p>2 were requested at the last meeting, we did send</p> <p>3 those out. It included a process flow. This</p> <p>4 report is based on certain portions of an</p> <p>5 allegation that were done through the Office of</p> <p>6 Inspector General, Florida Department of</p> <p>7 Education. I do want to let the committee know</p> <p>8 that there are other points outside of what's</p> <p>9 covered that are incorporated in our other audits</p> <p>10 that are going on and those are within the plan</p> <p>11 and there are communications focusing on certain</p> <p>12 things that I felt needed to have immediate</p> <p>13 coverage, particularly amounts that were owed to</p> <p>14 us by a vendor. And so they went ahead and they</p> <p>15 did that and then they did some additional</p> <p>16 procedures as well. I do have back the president</p> <p>17 of MDO, Jose Montes de Oca and his colleague</p> <p>18 Julio Miranda for the committee's continued</p> <p>19 questions.</p> <p>20 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>21 DR. LYNCH-WALSH: Yes, before we begin, the</p> <p>22 request which was captured in the minutes</p> <p>23 included the scope of services that was sent from</p> <p>24 PPO to Procurement. I couldn't find that in what</p> <p>25 we were provided. I have -- we have the bid,</p>	<p style="text-align: right;">Page 40</p> <p>1 happened by the time it got into the solicitation</p> <p>2 or is it in the solicitation precisely the way it</p> <p>3 came from PPO?</p> <p>4 So these, to me, are questions that are</p> <p>5 critical to the audit. But, if we don't have</p> <p>6 what PPO sent over, I'm in the same boat that I</p> <p>7 was in a month ago when I requested it on October</p> <p>8 13th, which when we were in the meeting the last</p> <p>9 time, which was well before Nicole even had a</p> <p>10 name.</p> <p>11 So if we're gonna put it off I'll be a</p> <p>12 dissenting vote on this when we get there unless</p> <p>13 someone can produce what was sent over to</p> <p>14 Procurement.</p> <p>15 MR. JABOUIN: I want to ask, is somebody able</p> <p>16 to e-mail that document to Dr. Lynch-Walsh?</p> <p>17 I do want to tell the committee that the</p> <p>18 focus of the work was on the allegations, but we</p> <p>19 do in the course of the projects that are on the</p> <p>20 audit plan take a look at the scope of services</p> <p>21 as we do the testing. And I'm not sure if, Ms.</p> <p>22 Coker, if you're able to locate that document and</p> <p>23 send it over to -- to me to forward. But it</p> <p>24 should be within the bid documents. But if we're</p> <p>25 not able to locate it --</p>

<p style="text-align: right;">Page 41</p> <p>1 DR. LYNCH-WALSH: No, I'm not asking for what 2 -- I know the scope of services is in the bid 3 document. I'm asking for what was provided to 4 Procurement from PPO to create the scope of 5 services. There's a difference. 6 MS. COKER: So we have e-mails where, it's 7 part of our process, where we send over the 8 actual template to the user department and they 9 fill out the template and return it back to us. 10 Normally, our process is that we don't put 11 out a solicitation without the approval of the 12 user department. I can provide those e-mails if 13 that should be -- and I apologize. I didn't 14 capture that. I provided all the other documents 15 that were requested, which were presented and 16 sent to the committee, but I did not provide the 17 e-mail trail. If you allow me the time I can 18 produce that. 19 MR. JABOUIN: Yeah, if you could ask your 20 staff to forward it to me and I'll send it to the 21 committee immediately. 22 MS. COKER: Okay. 23 MR. JABOUIN: Any other questions for Mr. 24 Jose Montes de Oca or district staff? 25 MR. MEDVIN: Dr. Lynch-Walsh?</p>	<p style="text-align: right;">Page 43</p> <p>1 then we have Mr. Dorsett in between. Okay. I 2 just wanted to clarify. 3 MR. MEDVIN: Any other questions from the 4 committee? 5 (No response.) 6 DR. LYNCH-WALSH: So the question was -- so 7 we did get the procedures, so I'm staring at an 8 SOP, and it's pretty clear that -- because it 9 kind of came across like there were just some 10 notes sitting over in PPO, but it's pretty clear 11 in here that -- I'm looking for the other 12 attachment. So you have, if it's 5,000 the 13 manager approves it. And then if it's more than 14 7,000 it goes to the director. So there is a 15 whole process and procedure that clearly was not 16 being followed -- I have one more attachment to 17 look at. 18 So I guess -- so in terms of PPO, who was the 19 manager -- has there been training for the 20 manager? We have a director -- there was no 21 director because since July of last year there 22 was no PPO director. There was just the PPO 23 executive director because of how the district 24 does task assignments. 25 So is it that people were bypassing just the</p>
<p style="text-align: right;">Page 42</p> <p>1 DR. LYNCH-WALSH: This is actually a question 2 for the auditors. In your letter, and we may 3 have covered this last month, but it's been a 4 month and a lot's happened. It says that, we 5 also noted the use of split purchases during the 6 prior administration. What does prior -- who 7 does prior administration refer to? 8 MR. MONTE DE OCA: Through the Chair? It 9 refers to the team, if you will, that was in 10 charge of PPO before this whole process started 11 with the investigation by the FBI. And so when 12 we looked at the purchase orders we did not find 13 any split purchases during the current 14 administration. 15 DR. LYNCH-WALSH: During the which 16 administration? 17 MR. MONTE DE OCA: The current 18 administration. Those who are doing the work 19 right now, if you will. 20 DR. LYNCH-WALSH: Okay. I mean, I think I 21 follow that. Thank you. 22 MR. MONTE DE OCA: You're welcome. 23 DR. LYNCH-WALSH: But we're back, the prior 24 administration is now the current administration 25 again, so it will get a little confusing. And</p>	<p style="text-align: right;">Page 44</p> <p>1 manager or also the manager and the director? 2 Because there's two different levels of approval 3 that are supposed to happen there. And I need to 4 pull up the other document. 5 MR. JABOUIN: Mr. Bays, do you have a comment 6 on Dr. Lynch-Walsh's point? 7 Dr. Lynch-Walsh is your question regarding 8 the procedure or what occurred? 9 DR. LYNCH-WALSH: Well, the fact that there 10 was a discussion -- so in the audit did you -- 11 maybe I'll ask the auditors. That might be 12 easier. 13 Because you mentioned the \$5,000 limit, but 14 not the 7 and in the procedures there's two 15 different price points. And I apologize I've got 16 way too many documents. Let me pull that one. 17 So it's in -- we all have this. So number 9 18 on page 4 of 5, supervisor approved estimate per 19 established criteria, if the estimate is greater 20 than 5,000 forward to manager, if less than 5,000 21 go to step 11. Number 10, manager approved 22 estimate for established criteria cost estimate 23 for material and contract not to include in-house 24 labor is greater than 7,500 forward to director 25 for approval.</p>

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1 So I remember the \$5,000 number, but was this
2 also failing at the 75 -- well, I guess if they
3 were failing at 5 it might not have ever gotten
4 to 75.

5 MR. MONTE DE OCA: Through the Chair? My
6 recollection is that at the time we looked at
7 this the \$5,000 was the only threshold that I
8 remember. I don't -- when we looked at those
9 purchase orders or those work orders, as you say,
10 there were not -- once they went beyond the
11 \$5,000 they needed approval and that's what we
12 found to be --

13 DR. LYNCH-WALSH: Well, there's two levels of
14 approval, I guess is what I'm saying. According
15 to this, if it's greater than 5,000 you forward
16 it to the manager and the manager presumably
17 approves it. If it's for -- if it's greater than
18 7,500 forward to the director for approval and it
19 looks like these have been in place since January
20 20th, 2017.

21 So this was -- I don't know if these are the
22 documents you had, but that's what was sent to us
23 as a result of my request along with a flow
24 chart.

25 MR. MONTE DE OCA: Through the Chair? What

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1 the manager it stands to reason that they've also
2 bypassed the director, because the director only
3 gets triggered after 7,500. So we could
4 potentially have purchases that should have been
5 director approved that never made it even to the
6 manager, if I'm understanding the findings
7 correctly. Because they split them to stay under
8 5,000 and it's possible that -- are there
9 purchases that were of an amount that should have
10 triggered -- that would have been 7,500?

11 MR. MONTE DE OCA: Through the Chair? The
12 purchases that we looked at, again, I believe
13 there were four of them, were for \$10,000 or
14 thereabouts. So once you exceed the \$5,000 there
15 was no approval by anybody above the level and,
16 hence, there was no approval by anybody else.

17 DR. LYNCH-WALSH: Okay. So, yes, there were
18 purchases that should have been approved by both
19 a manager and a -- well, essentially, the manager
20 should have forwarded, according to --
21 because the supervisor approved the estimate, and
22 if the estimate is greater than 5,000 you forward
23 it to the manager, if it's less you go to Step
24 11, which then it goes to -- are you the PPO
25 funding group?

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1 we found were valuations of \$5,000 limit and
2 that's what we have in the report as the
3 exceptions noted.

4 MR. MEDVIN: So you really didn't look into
5 the difference between 5 to 7. 5 was your point
6 of examination?

7 MR. MONTE DE OCA: Through the Chair? The
8 items that we looked at, and, remember, or you
9 may not remember, so I'm not going to assume that
10 anybody remembered, but the issue that we
11 discussed or pointed out last time is that these
12 items appeared to have been, and it's in the
13 report, appeared to have been double payments.
14 When we looked into it we found out that the
15 items were received. Therefore, they were not
16 double payments. But we found out through
17 looking at it that, in fact, what was happening,
18 there was a split of the work order and they
19 exceeded the \$5,000 threshold that was there and
20 that's how we -- we wrote the finding.

21 DR. LYNCH-WALSH: Were any of them split so
22 that they were less -- so I guess if they
23 exceeded the \$5,000 threshold but -- which would
24 trigger the manager approving it, but then did
25 they also bypass then if -- if they're bypassing

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1 MS. NORWOOD: Yes.

2 Through the Chair? Yes, I am.

3 DR. LYNCH-WALSH: I just like to be
4 efficient. We know it's through the Chair.

5 Okay. So and then -- and you have these
6 procedures as well?

7 MS. NORWOOD: They apply to all PPO
8 employees; yes.

9 DR. LYNCH-WALSH: Okay. So then we could
10 have \$10,000 purchases that are split into two,
11 so you're getting 5,000 here, 5,000 there, and
12 so, of course, it looks fine when it gets to you
13 even though it doesn't have so much as anything
14 above the supervisor. So then the supervisor in
15 this -- what position is Mr. Eggenberger? And
16 let me know if I've commingled the two different
17 problems.

18 MS. NORWOOD: Through the Chair? Mr.
19 Eggenberger is the manager of the grounds
20 department.

21 DR. LYNCH-WALSH: Okay. And who would be the
22 supervisor as it relates to this.

23 MR. BAYS: Through the Chair? That would
24 have been Mr. Ellis in those instances.

25 DR. LYNCH-WALSH: He of the FBI

<p style="text-align: right;">Page 49</p> <p>1 investigation; okay. Okay. That seems pretty 2 clear to me.</p> <p>3 So this time we actually have procedures, 4 they haven't been followed, just like -- I mean, 5 they're fairly clearly written, so we can't fault 6 the absence of procedures in this case. They're 7 there. They just weren't followed.</p> <p>8 All right. And -- so I guess we would need 9 another follow-up audit to see if everybody 10 starts following them. Thank you. I'm good.</p> <p>11 MS. FERTIG: Through the Chair?</p> <p>12 MR. MEDVIN: Ms. Fertig?</p> <p>13 MS. FERTIG: Yeah, I just wanted to ask the 14 same question that I asked Ms. Marte. So, Mr. 15 Bays, do you have trainings and can you provide a 16 schedule of those trainings? That's question 17 one. And question two, when you find someone 18 repeatedly violating this, what do you do the 19 first time; what do you do the second time? I 20 mean --</p> <p>21 MRS. MARTE: Through the Chair, if I may? So 22 I'd like for Ms. Norwood, who, by the way, is 23 also a CPA who's in charge of finances down at 24 PPO, to talk a bit about what efforts Mr. Bays, 25 before Mr. Bays and Mr. Dorsett, Mr. Eggenberger</p>	<p style="text-align: right;">Page 51</p> <p>1 regarding training our department is in the 2 process of establishing a formal training 3 coordinator leader. And that position closes 4 tomorrow and we'll be interviewing and filling 5 that position very shortly, hopefully, by 6 December. So we have acknowledged the absolute 7 need for continuous training and so we have that 8 already in place.</p> <p>9 As for our controls and procedures, 10 obviously, for -- within our process, requests 11 under \$5,000 go through with just the 12 supervisor's approval. This contract is a very 13 high-volume contract with the majority of the 14 work orders being well under 5,000. I would say 15 the average is closer to under a thousand. We've 16 reviewed the audit and feel that we could put an 17 initial procedure in place to monitor compliance. 18 The instance here, of course, was the lack of 19 second approval from the manager, splitting, so 20 to speak, the costs on two different work orders. 21 So we have identified the need that we can 22 utilize our Maximo system to generate a report 23 that would look at invoices that are paid and the 24 invoice date that it's paid and that we would 25 look at any payments from the same vendor at the</p>
<p style="text-align: right;">Page 50</p> <p>1 put in place to tighten up the follow-up on 2 compliance with existing procedures. I'd like if 3 we could get that on the record, that would be 4 helpful.</p> <p>5 And then the training question, a position 6 was added at PPO for training in the org chart 7 that was approved by the board in May of 2022 8 because Mr. Dorsett recognized that there was a 9 significant issue with having a point person 10 there to train a staff of over 600 people. So 11 thank you for that question.</p> <p>12 MS. FERTIG: That's good enough. Okay.</p> <p>13 MRS. MARTE: Through the Chair? May I allow 14 Ms. Norwood to address what we are currently 15 doing to ensure compliance with procedures?</p> <p>16 And I want to say one more thing. Our 17 procedures can be the best procedures in the 18 world, but if there is an employee who intends to 19 violate those procedures, we nor anybody else 20 will capture every instance of that. We will do 21 the very best we can. But if there is intent to 22 violate a procedure, it is not always going to be 23 caught.</p> <p>24 Ms. Norwood, please?</p> <p>25 MS. NORWOOD: Yes, let me first say that</p>	<p style="text-align: right;">Page 52</p> <p>1 same school within 30 days. And that should help 2 us identify if any of our supervisors are 3 attempting to split work.</p> <p>4 MR. MEDVIN: Mr. Mayersohn?</p> <p>5 MR. MAYERSOHN: Yeah. And I guess this is a 6 question for Mr. Jabouin or Ms. Marte.</p> <p>7 Are there any software programs out there 8 that would provide oversight or allow it to that 9 if you're -- I guess, identify split purchase 10 orders or identify systems that, as Mrs. Marte 11 said, you can train people to the nth degree, but 12 if they're going to usurp the system, because 13 you're dealing with paper or an Excel 14 spreadsheet, it makes it very easy to do that, 15 versus, I mean, to have somebody watch and 16 supervise, you can't look at every nook and 17 cranny, but somewhere in a software situation or 18 maybe we build a software situation to address 19 those issues that we seem to be having difficulty 20 with? And I just throw it out there.</p> <p>21 MRS. MARTE: Through the Chair?</p> <p>22 So, as Ms. Norwood said, we are going to use 23 the power of Maximo to do that review. She will 24 do it herself. And if there is evidence of 25 somebody doing that, Mr. Bays will discipline</p>

<p style="text-align: right;">Page 53</p> <p>1 them. So the accountability piece is important. 2 And going forward under my leadership we will be 3 held accountable. I expect to be by all of you 4 and my team will be held accountable. So if 5 somebody does that they will go through the 6 written notice process and whatever, whatever 7 their union contract calls for. People are going 8 to -- after they've had proper training. So the 9 first step is getting everybody trained. They 10 will sign a document acknowledging they've had 11 the training and they understand it and then 12 we'll move ahead. 13 MR. MAYERSOHN: Okay. 14 MR. MEDVIN: Mr. De Meo? 15 MR. DE MEO: Thank you, Mr. Chair. 16 MDO's report refers to some internal controls 17 that are missing and some recommendations. So 18 I'm not sure who to address this to, Ms. Norwood 19 or -- 20 MRS. MARTE: You can address it to me. 21 MR. DE MEO: Okay. Have those 22 recommendations been implemented and has there 23 been follow-up through the chief auditor's 24 department to see if they have been implemented? 25 MRS. MARTE: So, through the Chair, so the</p>	<p style="text-align: right;">Page 55</p> <p>1 other contracts that we're looking at on that 2 end. They have their controls, so we'll keep an 3 eye upon split purchase work orders, absolutely. 4 MR. DE MEO: Thank you. 5 MR. MEDVIN: I would like to acknowledge that 6 Ms. Ighodaro has arrived. Welcome. 7 Dr. Lynch-Walsh? 8 DR. LYNCH-WALSH: Yes, thank you. I just 9 want to add some context for the new people. 10 So my question for Mr. Bays, when did you 11 become the director of PPO, what year? 12 MR. BAYS: I was assigned the director of 13 physical plant operations in July of 2012. 14 DR. LYNCH-WALSH: Okay. There was an earlier 15 audit of asphalt a few years ago, before this 16 one, and you were the PPO director until last 17 July when you were task assigned to OCP; correct? 18 MR. BAYS: Yes, ma'am. 19 DR. LYNCH-WALSH: Okay. So from 2012 to 2021 20 you were the PPO director? 21 MR. BAYS: Yes, ma'am. 22 DR. LYNCH-WALSH: All right. So that earlier 23 asphalt audit led to the FBI investigation; if 24 memory serves. 25 MR. BAYS: I think that's correct.</p>
<p style="text-align: right;">Page 54</p> <p>1 short answer is, yes. We have implemented 2 processes and procedures in direct response to 3 the findings in this audit. And Ms. Norwood and 4 Mr. Bays will cover those and then I'll let the 5 chief auditor answer the question you directed to 6 him. 7 MR. JABOUIN: So, Mr. De Meo, so we're 8 looking at some different contracts to see if 9 those controls are also a problem. So, you know, 10 you have this contract and then we have others 11 that have those same type of controls. So let's 12 see what happens. So the follow-up is imbedded 13 in other contracts that we're looking at. 14 Now, there are some specific follow-ups here. 15 So, for example, I'm meeting with legal on the 16 amount that are owed to the district next week so 17 we can pursue that. That piece of it is moving 18 on in a different angle. But, yes, the points 19 are followed up in the subsequent audits that we 20 do. 21 MR. DE MEO: Thank you. So, specifically, 22 you are incorporating into your audits review of 23 the this form, that it's properly signed off and 24 it allows for the calculations and so forth? 25 MR. JABOUIN: Yes, but as applicable to the</p>	<p style="text-align: right;">Page 56</p> <p>1 DR. LYNCH-WALSH: Okay. There was also a 2 termite audit, the tenting. 3 MR. MEDVIN: This is not on the agenda. 4 DR. LYNCH-WALSH: I'm adding context. 5 So there was a termite -- because it speaks 6 to internal controls and whether there's 7 compliance and what the common denominators might 8 be. So it's all well and good that procedures, 9 policies, whatever is being put in place, but 10 when they're being done by the same person that 11 had responsibility for them before, I don't want 12 people to be misled into thinking that something 13 has actually changed here. It's the same person 14 whose name is on the procedure that was clearly 15 not followed. 16 Mr. Bays, you are the same Sam Bays that is 17 on -- did you write these procedures or you 18 approved them on January 20th, 2017? This is 19 your signature. 20 MR. BAYS: In the RACI chart I would be the 21 accountable person; yes, ma'am. 22 DR. LYNCH-WALSH: Okay. I'm just trying to 23 establish some context so we're not, you know, 24 forgetting some institutional knowledge here. 25 So when we say that -- when Ms. Marte says</p>

<p style="text-align: right;">Page 57</p> <p>1 that Mr. Bays and Ms. Norwood are putting</p> <p>2 controls in place, understand that the controls</p> <p>3 were in place and that we are now back to the</p> <p>4 same common denominator, PPO, I'm just pointing</p> <p>5 that out because sometimes we omit things. So</p> <p>6 that's all. Thank you.</p> <p>7 MRS. MARTE: Through the Chair?</p> <p>8 MR. MEDVIN: Ms. Marte.</p> <p>9 MRS. MARTE: The issue that was identified as</p> <p>10 a result of this very comprehensive audit was,</p> <p>11 yes, the procedures have been in place, but the</p> <p>12 follow-up and the ability to monitor compliance</p> <p>13 with those procedures had not been as robust as</p> <p>14 it should have been.</p> <p>15 So if we can go to the current day, Ms.</p> <p>16 Norwood has worked directly with me and, yes, Mr.</p> <p>17 Bays and Mr. Eggenberger were in the room,</p> <p>18 directly with me, on what those follow-up and</p> <p>19 compliance pieces need to look like. I have</p> <p>20 worked directly on those and I'd like if we could</p> <p>21 talk a little bit about where we are going moving</p> <p>22 forward and how we are going to assure compliance</p> <p>23 with the procedures. I think that's important to</p> <p>24 the audit committee to hear.</p> <p>25 MR. MEDVIN: Dr. Lynch-Walsh?</p>	<p style="text-align: right;">Page 59</p> <p>1 going to add the tracking of invoices that are</p> <p>2 paid. So all invoices related to construction or</p> <p>3 maintenance and repairs in the Maximo system are</p> <p>4 entered by a bookkeeper in the Maximo system that</p> <p>5 enters it in the general ledger. As a result we</p> <p>6 can use invoice dates and invoice amounts and</p> <p>7 school names, because that's all in Maximo, and</p> <p>8 validate that we have not circumvented the</p> <p>9 approval procedure.</p> <p>10 DR. LYNCH-WALSH: Are these -- so did you</p> <p>11 have to add modules to Maximo or were these</p> <p>12 preexisting and just hadn't been implemented?</p> <p>13 MS. NORWOOD: No, all of the information was</p> <p>14 already there, we just had never developed a</p> <p>15 report. That is not a complex item because I</p> <p>16 could go in the system right now and write a user</p> <p>17 defined invoice report. It's certainly not a</p> <p>18 complex task.</p> <p>19 DR. LYNCH-WALSH: Okay. And refresh my</p> <p>20 memory, Mr. Bays, who was responsible for</p> <p>21 implementing Maximo when it first came to the</p> <p>22 district; I forget what year?</p> <p>23 MR. BAYS: Ma'am, Maximo was a collaboration</p> <p>24 with the IT department. But if you're asking was</p> <p>25 I the director at physical plant operations the</p>
<p style="text-align: right;">Page 58</p> <p>1 DR. LYNCH-WALSH: I'm so glad you brought</p> <p>2 that up because I forgot about Maximo. So Maximo</p> <p>3 is going to be used to help ensure compliance?</p> <p>4 MRS. MARTE: Through the Chair? Could we let</p> <p>5 Ms. Norwood address some of the systems that</p> <p>6 we've put in place for compliance?</p> <p>7 DR. LYNCH-WALSH: I heard Maximo.</p> <p>8 MS. NORWOOD: Yes. So as a part of our</p> <p>9 established processes, let me talk about two</p> <p>10 parts. The first is for projects that are over</p> <p>11 \$5,000 require manager approval. But they also</p> <p>12 require planning where we actually plan the</p> <p>13 entire work order, including the labor, materials</p> <p>14 and services. So even if it's just a \$5,500</p> <p>15 paving job, we would go in and plan that work</p> <p>16 order. And then the requisition would be put in</p> <p>17 place for a purchase order. And if the work</p> <p>18 order amount is over \$5,000 I check to make sure</p> <p>19 the work order is planned, which also assures me</p> <p>20 that the manager has approved it. So we have</p> <p>21 that procedure in place. That's the upfront</p> <p>22 process.</p> <p>23 As a part of our now detection procedures</p> <p>24 that we're going to implement to detect if an</p> <p>25 employee is attempting to skirt that, we are</p>	<p style="text-align: right;">Page 60</p> <p>1 answer to that is, most definitely, yes.</p> <p>2 DR. LYNCH-WALSH: And you were responsible</p> <p>3 per your supervisor at the time who would have</p> <p>4 been the chief facilities officer for</p> <p>5 implementing Maximo? That was one of your goals</p> <p>6 was to implement Maximo?</p> <p>7 MS. NORWOOD: Okay. So let me make a stab at</p> <p>8 answering this.</p> <p>9 DR. LYNCH-WALSH: Or you could let Mr. Bays.</p> <p>10 MS. NORWOOD: I understand that, but I was</p> <p>11 there for most of the project. This was an IT</p> <p>12 project that was selected using the IT software</p> <p>13 selection process. There was an entire committee</p> <p>14 that was formed to select which product would be</p> <p>15 used. And then I had just come on board when we</p> <p>16 started doing the design development. We had</p> <p>17 numerous design development meetings where we</p> <p>18 established the framework for Maximo and that was</p> <p>19 a multi-department initiative. Because Maximo is</p> <p>20 currently being used by the metro tech</p> <p>21 department, the vehicle maintenance department,</p> <p>22 the PPO department and the stockroom department.</p> <p>23 So we have all these different user groups. We</p> <p>24 collaborated and there were numerous meetings on</p> <p>25 the scope and design of the product with our</p>

<p style="text-align: right;">Page 61</p> <p>1 implementer, which was a software company that 2 had been selected.</p> <p>3 Does that help you understand it just wasn't 4 a PPO project?</p> <p>5 DR. LYNCH-WALSH: No, no, no, no, that wasn't 6 what I was saying, and I was here, too, so I 7 actually have Mr. Bays personnel file where it 8 indicates what he was responsible for. So I 9 guess I'll have to forward that out, as it 10 pertains to Maximo and the functionality that 11 Maximo also had. Actually, I got the clarity I 12 was looking for.</p> <p>13 MRS. MARTE: Through the Chair?</p> <p>14 MR. MEDVIN: Yes, Ms. Marte.</p> <p>15 MRS. MARTE: I'd like to state for the record 16 that Mr. Bays is a general contractor. He is not 17 a CPA or an accountant. And he has the right to 18 rely on professionals in those areas to support 19 the operation.</p> <p>20 MR. MEDVIN: Thank you. May I have a motion 21 to transmit this report, please?</p> <p>22 MR. MAYERSOHN: Motion to transmit.</p> <p>23 MR. DE MEO: Second.</p> <p>24 MR. MEDVIN: All in favor?</p> <p>25 COMMITTEE MEMBERS: Aye.</p>	<p style="text-align: right;">Page 63</p> <p>1 repeat exceptions and the value, all of that, 2 very helpful. Thank you.</p> <p>3 My main concern is these repeat exceptions 4 and I think they are explained on page, starting 5 around 12 or 13. What -- I'm not sure who to 6 address this to. What can be done to make sure 7 that these exceptions cease to continue? How can 8 we clean this up so that every audit we don't 9 have these exceptions?</p> <p>10 MS. NORWOOD: Through the Chair?</p> <p>11 The department is taking these findings very 12 seriously and one of the two items we've already 13 discussed in our previous discussion, which is 14 we've hired a trainer to assist us in helping 15 implement policies throughout the department. 16 But more importantly we have created a position 17 for property inventory coordinator. That 18 position we have completed the job description 19 and is currently advertised and closes at the end 20 of the week. So we are very excited to bring in 21 a full-time position to assist us with this task. 22 In addition, this person will have, as we stated 23 in our response, five supported clerk IVs, one at 24 each location, that are going to be tasked with 25 conducting the semiannual reviews and also with</p>
<p style="text-align: right;">Page 62</p> <p>1 DR. LYNCH-WALSH: No.</p> <p>2 MR. MEDVIN: Do you have a comment, sir?</p> <p>3 MR. MONTE DE OCA: I would like to thank the 4 audit committee for an opportunity to present my 5 report. Thank you very much.</p> <p>6 MR. MEDVIN: Thank you.</p> <p>7 MR. JABOUIN: Agenda Item Number 11.</p> <p>8 So this is a property and inventory audit of 9 PPO. The areas that are reviewed, you can see 10 them on page 3 of the report. The page also has 11 summary information for items the auditors did 12 not, physically, account for as well as items 13 that were not in compliance with the district's 14 policies and procedures.</p> <p>15 I'll pause for a moment. The gentleman on 16 the corner, if you can state your name, please?</p> <p>17 MR. MALONEY: Robert Maloney, PPO.</p> <p>18 MR. JABOUIN: Thank you. We do have 19 responses from CFO Motiwala as well as the PPO 20 department that address those issues. In the 21 interest of time we can take questions from -- 22 Mrs. Arcese's team did the work, so, Chair any, 23 questions from the committee?</p> <p>24 MR. DE MEO: Ms. Arcese, Chief Auditor, I 25 like this report. There's some notations about</p>	<p style="text-align: right;">Page 64</p> <p>1 preparing the appropriate paperwork, whether that 2 be the 3290A transfer forms or the property 3 passes that are required. This will greatly 4 enhance our ability to be in compliance with all 5 of the appropriate policies.</p> <p>6 MR. DE MEO: It sounds like we're committing 7 a lot of resources to this process and we still 8 have these exceptions. I do -- and I don't know 9 how to evaluate this, Mr. Chief Auditor, but the 10 value -- the value of the missing items as 11 determined by taking the historical cost and 12 subtracting and counting depreciation it seems 13 not insignificant but not material as it relates 14 to the billions of dollars that the school board 15 is responsible for. Considering all of those 16 costs that were just outlined and your time, and 17 I know some of this is statutory, is there a way 18 we could -- you could focus on more important -- 19 focus on things that need more attention and 20 maybe somehow have a review through the CFO's 21 office, you know, without going through these 22 inventory -- these audits every so often, 23 whatever it is?</p> <p>24 MR. JABOUIN: Yes, Mr. De Meo, so the 25 threshold for review has increased by the state</p>

<p style="text-align: right;">Page 65</p> <p>1 from \$1,000 to the cost of 5,000. So what's on 2 the plan that Ms. Arcese put in is for us to do 3 such a review of the items that are above 5,000. 4 Then the strategy would be to focus in on the 5 items that are below that that are either -- 6 there's a reason to audit them. So, for example, 7 it could be a SMART Bond asset, it could be 8 purchased with grants, they could be -- 9 MRS. MARTE: Grants are 5,000. 10 MR. JABOUIN: 5,000 as well? They could 11 be -- didn't we do -- the leases. Yes. And 12 then, as Ms. Marte mentioned, there will be 13 assets that are valuable assets that people would 14 want even though they're below that. So Ms. 15 Arcese and I are creating that particular 16 strategy to imbed that into the work as well. 17 MR. DE MEO: So that -- so right now the 18 scope of your work includes everything? 19 MS. ARCESE: Sorry. So in October of 2020 20 there was a change to the Florida Administrative 21 Code where it increased the threshold to \$5,000. 22 However, it added to the definition which talked 23 about attractive items, those items that are 24 prone to theft are high risk. So from our 25 perspective our business practice bulletin still</p>	<p style="text-align: right;">Page 67</p> <p>1 Administration Code 69I-73, it states that there 2 should be a full reconciliation. So as long as 3 these items are still listed on that list a full 4 reconciliation would mean that all those items 5 that are still listed have to be accounted for. 6 So until that threshold changes and the lists are 7 then minimized or whatever adjustments are made, 8 that's what's considered a full reconciliation at 9 this point. 10 MR. DE MEO: Is that audit function, the 11 reconciliation, or is that a departmental 12 function? 13 MS. ARCESE: It has been our function since I 14 started in the district. 15 MRS. MARTE: You review the reconciliation; 16 you reconcile it. 17 MS. ARCESE: I reconcile. I have always 18 reconciled. That's how it's always been. 19 MR. DE MEO: I think that's -- if the 20 department reconciled they would recognize and 21 identify that they have a problem and it would 22 probably get fixed really quick. 23 MS. ARCESE: They're supposed to reconcile 24 twice a year and then I do the review, but this 25 is -- but this is the review of -- this is the</p>
<p style="text-align: right;">Page 66</p> <p>1 states that the threshold is at \$1,000. So the 2 list of equipment has not changed since 2017 3 because that is the threshold that it is, 4 currently. In addition to that, when we purchase 5 SMART equipment, which we are still in the 6 process of doing that because we still have SMART 7 projects, all of those items \$100 or more are 8 added to inventory, as well, in addition to the 9 last computer refresh, all of those computers are 10 also in inventory. So I think we're almost close 11 to 500,000 items at this time. 12 MR. DE MEO: So we're gonna continue to audit 13 items a thousand dollars; \$500? 14 MRS. MARTE: Through the Chair? 15 MR. MEDVIN: Ms. Marte? 16 MRS. MARTE: We'll be making a change to the 17 business practice bulletin, which resides in my 18 jurisdiction, to \$5,000, adding in the language 19 about the high-risk items to comply with State 20 statute and approving it and implementing it 21 immediately. 22 MR. DE MEO: Yeah, that's great. I think 23 some of these smaller items you could sample 24 system wide once or twice a year. 25 MS. ARCESE: So based on the Florida</p>	<p style="text-align: right;">Page 68</p> <p>1 result. 2 MR. DE MEO: Yeah. Okay. 3 MS. ARCESE: Does that make sense? 4 MR. DE MEO: Well, I've spoken here enough 5 and you get the idea. 6 MR. JABOUIN: We do get the idea. 7 MR. DE MEO: With all the resources thrown at 8 this stuff there's got to be a better way. I 9 think the scope will be modified to include the 10 5,000 and the important items that might be 11 subject to theft and so on. 12 But, my goodness, we're trying to get more 13 people for the chief auditor here and we're 14 spending time on, you know, seriously. 15 MS. ARCESE: So let me also talk about those 16 items. So a lot of these items, you know, I know 17 that Mr. Bays, how he feels about inventory and 18 some of the things, I think I've heard about the 19 rusty bucket a couple of times, but, ultimately, 20 if these items are no longer useful, we encourage 21 them to get rid of them, you know, surplus them. 22 We have a process to get rid of them so that they 23 don't stay on the list. And that's something 24 that we encourage a lot throughout the entire 25 district. You know, if you're holding on to</p>

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1 something that's not being used, you know, they
2 can surplus it, it could be sold at auction. You
3 know, there are different outlets of things that
4 they can do. So we do encourage that as well so
5 that the list is minimized as well.

6 MR. DE MEO: Thank you.

7 MR. MEDVIN: Okay. Ms. Fertig?

8 MS. FERTIG: Yeah, I just had a concern, and
9 I know we've talked about this, but one concern I
10 found in here was the property passes and the
11 constant going back and forth with who should do
12 this; should IT do it; should property? I mean,
13 why would you all refuse to do this? I know you
14 weren't there so I was going to ask you, why
15 would they refuse to do it? And let me just say
16 that when we're talking about things that are
17 important to the district, every computer in this
18 district is important. Because I've been in too
19 many schools where they're using really old
20 equipment and I know we've refreshed that through
21 the SMART program, but still as that goes on
22 we're gonna find ourselves in the same situation.
23 So what is this territorial, I'm not going to do
24 the property pass? Could someone explain to me
25 why someone just didn't do it?

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1 should be a really simple system for doing this
2 that doesn't require someone to point fingers
3 back and forth and say it was somebody else's job
4 to do it. It's just get the job done. And if I
5 saw one thing in here that should never be in an
6 audit again, that's it.

7 I also was -- I'm gonna -- well, let me find
8 my place and then I'll come back. I know Ms.
9 Dahl had a question so I'll come back to my next
10 one.

11 MS. DAHL: Yeah, I want to follow up on the
12 property passes and in addition the surplus
13 procedures.

14 I've been out of this district a long time.
15 And property passes and surplus requirements were
16 in place when I worked for this district and I
17 left in 2008. I have no idea how this happened.
18 And, quite frankly, when I sat here and read
19 this, I was livid. Because I never got written
20 up for this, but I know many of my colleagues got
21 written up for this, and where is the
22 accountability for this kind of situation? There
23 doesn't seem to be any.

24 And I will have to say that Dr. Lynch-Walsh
25 brought up something that I was happy she brought

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1 MS. DAHL: I thought that's required from
2 everybody.

3 MS. NORWOOD: Through the Chair?

4 Yes, I think the issue here was the
5 understanding that we were attempting to follow
6 policy. The policy says the department that is
7 transferring the unit has to prepare the transfer
8 paperwork or the property passes. So this was
9 what you should understand is the primary
10 incident of all the laptops that were transferred
11 to us were, in fact, transferred to us in a very
12 emergency basis during the COVID period so that
13 our employees would have laptops to work from
14 home. So for that situation in particular we
15 felt IT that handed us the laptops, had all the
16 serial numbers, should have prepared the
17 paperwork. So for that specific incident, that's
18 where we declined. In the other cases we
19 acknowledge it is our responsibility under
20 existing school board policy to prepare the
21 property passes.

22 MS. FERTIG: I just -- I just think -- I
23 think the whole world was caught with what
24 happened with COVID, so I don't think it's unique
25 to the school board, but at some point there just

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1 up because this is all under PPO, that you've
2 been in charge of since 2012, and it just seems
3 like it just kind of went under the window, okay,
4 and you said you got it because of COVID. I'm
5 gonna tell you right now, I don't believe that
6 the schools got any breaks on the fact that if
7 property passes weren't done correctly or
8 teachers or personnel lost things, I don't
9 believe they got any breaks because of the fact
10 that we had COVID. And the students and
11 everything else, this just was mind boggling to
12 me, that this kind of lack of taking care of the
13 equipment of Broward County Public Schools was so
14 lax. And, personally, I think there's -- I think
15 there needs to be another audit to see who was --
16 who was responsible for all of this. Because you
17 captured some of it, thank you very much whoever
18 did the audit, you captured a lot of that, but,
19 I'm sorry, I just -- I don't think any of this
20 was acceptable. And I apologize if you say you
21 just got it. I don't apologize for Mr. Bays
22 because he's been there since 2012. I'm just
23 appalled at what this showed.

24 Thank you. And I'm probably wrong, but
25 that's the way it read to me.

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1 MR. MEDVIN: Dr. Lynch-Walsh?
 2 DR. LYNCH-WALSH: Yes. Thank you.
 3 Just to continue that train of thought, no,
 4 you're not wrong, because on page 16 of -- I
 5 hadn't look at property passes, but I started
 6 scanning. So the current audit covered a more
 7 recent period but it says at the bottom, a
 8 similar finding was identified during the prior
 9 audit conducted in 2016-17. The director and
 10 management response stated they would conduct the
 11 following corrective action, italicized.

12 MS. DAHL: Yes.

13 DR. LYNCH-WALSH: OCA Recommendation, a
 14 property pass must be executed to document the
 15 assignment and removal of equipment from the
 16 primary operational site. PPO's response, PPO
 17 management will work with the PPO property
 18 custodian in this office to ensure that property
 19 passes are executed for every assignment and
 20 removal of equipment from the primary operational
 21 site.

22 I'd also like to point out that in the
 23 background Maximo was supposed to be getting
 24 implemented and Maximo was supposed to be an
 25 asset management system. So because these passes

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1 next time to get rid of things, then we would
 2 have less demand for auditors. The Office of
 3 Chief Auditor never audited a single SMART
 4 program project, and that's coming up on the
 5 agenda as far as who's going to do that. But
 6 they spent all this time, to your point auditing
 7 essentially whether junk is still there and we
 8 can't seem to get rid of it. And this is under
 9 all these functional operational departments and
 10 we can't get rid of it. And schools -- it would
 11 be interesting, because we could conceivably try
 12 to demolish a building that has things in it that
 13 are still being audited that are junk and that
 14 would create another problem because then they'd
 15 disappear with the demolition and it would be an
 16 audit finding. So it can get pretty crazy.

17 So maybe a goal would be, before the next
 18 reconciliation have an all-out Hoarders, Broward
 19 Schools episode of Hoarders and get rid of some
 20 of this stuff that's being hoarded. Because
 21 that's what's going on here is hoarding,
 22 essentially. And we don't know how much of their
 23 time is being wasted on things that have no
 24 value. They're not being used. They're fully
 25 depreciated. And we could remove them, I've

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1 are sounding like scraps of paper that get
 2 attached to --

3 MS. DAHL: It was at one time.

4 DR. LYNCH-WALSH: Okay. What are they now?

5 MS. DAHL: I don't know. I'm not there.

6 DR. LYNCH-WALSH: Okay. So this is a repeat
 7 finding. It's not a new finding. And, once
 8 again, we're hitting the reset button. There's a
 9 constant denominator here, a common denominator.

10 But that wasn't actually what I was going to
 11 speak to. I was also going to piggyback on Mr.
 12 De Meo, because I have said multiple times that
 13 the auditors are auditing things that have no
 14 value because they stay on the books year after
 15 year, and I think we brought up -- we have --
 16 where with the district is over 200, 240,000
 17 square feet in warehouse space. We need to -- we
 18 talked about having a fire sale and getting rid
 19 of things. That might have been a year ago.
 20 Actually, come to think of it, aren't we overdo
 21 for an update Ms. Marte? I seem to recall that
 22 we were going to get an update on the
 23 administrative space in October.

24 So it seems like if they're reconciling twice
 25 a year, that if they did it with purpose this

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1 asked for years, and just write these things off.

2 MS. FERTIG: And some of them have been
 3 removed but the paperwork hasn't been done right
 4 so then we get back to the same.

5 DR. LYNCH-WALSH: Right. We could have, you
 6 know, you could almost film it, you know,
 7 Hoarders Extreme BCPS Edition and just get it
 8 gone.

9 So those are my two comments on that.

10 MR. MEDVIN: Mr. Mayersohn?

11 MR. MAYERSOHN: Do you want to go?

12 MS. FERTIG: I had just wanted to -- I had
 13 one more point that I wanted to bring but whoever
 14 wants to go. Is yours on this?

15 MR. MAYERSOHN: Go ahead.

16 MS. FERTIG: I also wanted to comment on the
 17 discrepancies identified on the tenth page of the
 18 report. So it was finding 5. And, again, this
 19 is an area that I think we've -- I think that we
 20 have discussed many times, so, Ms. Norwood, can I
 21 just ask you to comment on how you're gonna --
 22 what you're gonna do about this or is this going
 23 to be taken care of somehow with --

24 MS. ARCESE: Through the Chair? The
 25 discrepancies that were identified will be fixed

<p style="text-align: right;">Page 77</p> <p>1 because we collected all of the data from PPO to 2 have those discrepancies fixed and will be 3 remitted with a final report to Accounting & 4 Financial Reporting. 5 MS. FERTIG: And I understand you're gonna 6 take care of what we see here in front of us 7 today, but what are we gonna do to make sure the 8 next time we see this we don't have 443 items 9 that aren't? 10 I guess that was my real question I didn't 11 follow through on. Thank you. 12 MS. NORWOOD: Well, in our exit interview 13 with the audit team we identified several highly 14 important subject matters that we needed to deal 15 with. One of them was the purchase of tools 16 which was primarily a misunderstanding of the 17 rules that applied, sometimes where tools were 18 being bought via work orders and not capitalized 19 correctly. We've identified some strategies for 20 reviewing purchase orders to make sure that that 21 doesn't continue to occur. 22 Are there specific parts of the procedures or 23 issues that you wanted to identify? I mean, the 24 vast majority of this is gonna be picked up by 25 accurately conducting the semiannual inventories</p>	<p style="text-align: right;">Page 79</p> <p>1 have been established, target date update 2 September 2022; target date will be completed by 3 August 2022. 4 MS. NORWOOD: Yeah. 5 MR. MAYERSOHN: Have they been completed? 6 MS. NORWOOD: The update of the policies that 7 were identified, particularly -- 8 MR. MAYERSOHN: I'll just make it simple for 9 you. 10 MS. NORWOOD: Yes. 11 MR. MAYERSOHN: If we can get a response back 12 on this -- on all of these responses of what's 13 been completed, what's been worked on, where you 14 are with all of these from a standpoint of we're 15 at 50 percent, we're at -- you know, we have June 16 2023, we're at 45 percent. This would solve that 17 issue as opposed to sitting here and going 18 through each one. 19 MR. JABOUIN: Is there a motion for an 20 update -- 21 MR. MAYERSOHN: I'd like to make a motion to 22 update. 23 MR. JABOUIN: And update from management. 24 MS. DAHL: I'll second. 25 MR. DE MEO: I'll second.</p>
<p style="text-align: right;">Page 78</p> <p>1 required in policy and having accountability up 2 to and including we have told our managers that 3 they have to supply evidence that they conducted 4 the audit as required, the review of assets, and 5 submit it to the director so that we absolutely 6 know that these counts are occurring. 7 MR. MEDVIN: Mr. Mayersohn? 8 MR. MAYERSOHN: So I have a question on, I 9 guess this is from Mr. Dorsett to Ms. Marte, and 10 there were a list of, obviously, responses to, 11 you know, here's what the chief auditor said and 12 here's PPO response and a list of target dates. 13 Some of these target dates have passed. Some of 14 these target dates are, obviously, June 2023, 15 whatever they may be. 16 Where are we at with -- I mean, have these 17 been confirmed that they've been completed? 18 MS. NORWOOD: The first thing is I'm not sure 19 which memo you have. There was a revision on 20 September 6. 21 MR. MAYERSOHN: This is in section 3, 22 Locations with Exceptions Administrative 23 Responses. 24 MS. NORWOOD: Right. 25 MR. MAYERSOHN: So all the target dates that</p>	<p style="text-align: right;">Page 80</p> <p>1 MR. MEDVIN: Can we have a quick vote on 2 that? All in favor. 3 COMMITTEE MEMBERS: Aye. 4 MR. MEDVIN: Opposed? 5 (No response.) 6 MR. MEDVIN: Motion carries. 7 MS. ARCESE: Through the Chair? So I just 8 want to let you know that I have been working 9 prior to Mr. Dorsett leaving. There are several 10 meetings that I've had with his team. Some of 11 them did include Ms. Norwood. Some of them may 12 not have. She may not have been available at the 13 time. They have been working on their standard 14 operating procedures in regards to help them 15 through that process, as well. So I know that 16 they are working towards implementing that. I 17 just wanted to make sure -- 18 MR. MAYERSOHN: Yeah, no, I just want to 19 know, if somebody says I'm going to complete 20 something by Tuesday and there's a hurricane, 21 whatever it is, that at least provide -- I would 22 have expected that based upon this audit we would 23 have had an update that this has been completed, 24 this has been completed, this is still in the 25 works. We targeted June 2022, but because of</p>

<p style="text-align: right;">Page 81</p> <p>1 whatever we're now -- we've had to reset and have 2 a new date, I would have expected that, 3 but that's just my -- 4 MR. MEDVIN: Do we have any public comment on 5 this report? 6 (No response.) 7 MR. MEDVIN: Okay. Can I have motion to 8 transmit, please? 9 MS. DAHL: I can't vote for it. I have 10 another comment. 11 Are you recognizing me? 12 MR. MEDVIN: Yeah. 13 MS. DAHL: The other thing during this whole 14 section that just really bothered me was that the 15 responses were listed from the district and then 16 they had to go back and give more recommendations 17 to PPO. 18 Does that mean they didn't get it? Does that 19 mean the responses weren't well written; did not 20 cover what was going on? 21 Again, this is one of the worst audits I 22 believe, as a humble person who had to deal with 23 all this stuff, that I've ever seen. And I 24 believe that there needs to be -- this needs to 25 be looked into more.</p>	<p style="text-align: right;">Page 83</p> <p>1 MS. FERTIG: Just overall as we're doing 2 this, because I think we're going to get to this 3 audit by audit today, just a list of all those 4 trainings. I just see the same issue of 5 paperwork just consistently throughout so many of 6 the things that we're talking about. And I know 7 we've -- in the past we always talk about the 8 training and the procedures and so forth. So if 9 we could just have that included routinely so 10 that we can see when it was done and maybe 11 that'll help us to identify other things. 12 Thank you. 13 MR. MEDVIN: Dr. Lynch-Walsh? 14 DR. LYNCH-WALSH: Yes, I just wanted to point 15 out and go on record that this audit is 16 probably -- well, is an example of what happens 17 when you have software, in this case Maximo, the 18 lack of implementation of Maximo. Because Maximo 19 was procured years ago and it was supposed to 20 prevent the very things we're seeing in this 21 audit from happening. And it's ironically in the 22 department that was supposed to be the epicenter 23 of the Maximo implementation. And I think it was 24 this report last time that prompted us to ask for 25 an update on the Council of Great City Schools</p>
<p style="text-align: right;">Page 82</p> <p>1 Thank you. 2 MS. IGHODARO: Could I also add that 3 something I don't see here from 2016 to the 4 current audit is some of the recommendations that 5 were made to PPO and PPO's response to those 6 recommendations include training employees and 7 things like that. Could that information be 8 included here? How many employees are actually 9 trained on things like the transfer passes for 10 example, the recommendation from 2016 is similar 11 to the same recommendation currently and part of 12 the response then was training of employees to 13 make sure that the passes, equipment is being 14 transferred properly and things of that nature. 15 So how many of those employees actually completed 16 the training if the same issues are reoccurring? 17 MR. JABOUIN: If I can ask that the 18 management update include Ms. Ighodaro's points? 19 MRS. MARTE: Absolutely. 20 MR. BAYS: We can pull up the transcription. 21 I couldn't quite hear her but I will pull it from 22 the transcription. 23 MR. JABOUIN: Yes, we'll make sure that 24 you're aware of Ms. Ighodaro's comments. 25 MS. IGHODARO: Thank you.</p>	<p style="text-align: right;">Page 84</p> <p>1 PPO review. I don't know when we're slated to 2 get that, but it was a three-year plan and then 3 the person who wrote the plan left the district. 4 And I think that it was a board presentation in 5 January or February of 2020. So that three-year 6 plan should be all done and everything is good as 7 far as all of the recommendations and the 8 implementation of how we were going to address it 9 because it's almost been three years since they 10 presented the Council of Great City Schools 11 report in terms of the response. Yet, I've not 12 seen -- the Facilities Task Force asked 13 repeatedly for an update to the Council of Great 14 City Schools report and in part because the 15 person in charge of it left the district it's 16 just never happened. So I believe we talked 17 about getting an update given to this group, but 18 it doesn't -- I haven't heard a timeframe for 19 when that might happen. But there was a 20 three-year plan and I'm curious to know what, if 21 anything's, been implemented in that three-year 22 plan or if it's changed. Other than hiring 23 bodies. I know they've been hiring bodies. I 24 just don't know if they're doing things 25 efficiently and effectively.</p>

<p style="text-align: right;">Page 85</p> <p>1 MR. MEDVIN: Thank you.</p> <p>2 MS. FERTIG: Motion to transmit.</p> <p>3 MR. MEDVIN: Second?</p> <p>4 MR. MAYERSOHN: Second.</p> <p>5 MR. MEDVIN: All in favor.</p> <p>6 COMMITTEE MEMBERS: Aye.</p> <p>7 MR. MEDVIN: Opposed?</p> <p>8 (No response.)</p> <p>9 MR. MEDVIN: I'm going to call a five-minute</p> <p>10 recess so we can get back in at 11:10. Five</p> <p>11 minutes.</p> <p>12 (A brief recess was taken.)</p> <p>13 MR. MEDVIN: New arrivals please introduce</p> <p>14 themselves for the reporter.</p> <p>15 MR. BLONDELL: Matt Blondell, Director of</p> <p>16 RSM.</p> <p>17 MR. GUMS: Chris Gums, RSM supervisor.</p> <p>18 MS. CARPENTER: Ashley Carpenter, Atkins.</p> <p>19 MS. LANGAN: Kathleen Langan, AECOM.</p> <p>20 MR. JABOUIN: All right. Thank you.</p> <p>21 Agenda Item Number 11 is the RSM Program</p> <p>22 Management Report, which we reviewed at the</p> <p>23 October audit committee meeting to get closure at</p> <p>24 this meeting. This was also previously approved</p> <p>25 by -- previously reviewed by the school board and</p>	<p style="text-align: right;">Page 87</p> <p>1 MS. LANGAN: Sure. Sure. I'd be happy to.</p> <p>2 There's actually been a lot of changes that have</p> <p>3 been made. We have actually launched our</p> <p>4 financial component of e-Builder now. So some of</p> <p>5 you maybe remember that it was something that</p> <p>6 we've been working on, my gosh, I think for about</p> <p>7 12 to 14 months. We are finishing up data</p> <p>8 merging but have launched the financial.</p> <p>9 When we talk about that, that means that we</p> <p>10 are now able to have live information on PCOs and</p> <p>11 change orders, proposed change orders and change</p> <p>12 orders.</p> <p>13 We have implemented within that system a</p> <p>14 notification to PMs, AEs, general contractors,</p> <p>15 all actors, if you will, is how e-Builder</p> <p>16 describes it, so that they get notified if they</p> <p>17 go over a certain amount of days in their court.</p> <p>18 So that in and of itself we expect to be a huge</p> <p>19 improvement.</p> <p>20 We've also aligned some of the reviews</p> <p>21 concurrent whereas before they were being done,</p> <p>22 the AE would get the change order, then after the</p> <p>23 AE would review it, then it would go to the PM</p> <p>24 and it was a process. So we've aligned it now to</p> <p>25 where there is -- while the actors are multiple</p>
<p style="text-align: right;">Page 86</p> <p>1 will go back to the school board as well.</p> <p>2 RSM conducted these projects. They do work</p> <p>3 for me under my cause center. The scope of the</p> <p>4 work ultimately is my responsibility and I</p> <p>5 delegate the fieldwork for them on these</p> <p>6 projects.</p> <p>7 We have started the discussion already. Mr.</p> <p>8 Mat Blondell and Mr. Chris Gums are here to</p> <p>9 respond to questions from the committee as well</p> <p>10 as the AECOM individuals.</p> <p>11 Thank you, Chair.</p> <p>12 MR. MEDVIN: Do we have any comments from the</p> <p>13 committee?</p> <p>14 MS. FERTIG: I just -- I know we spoke about</p> <p>15 this and now we've gone for a month, so some of</p> <p>16 it is not fresh in our mind, some of it maybe is.</p> <p>17 I just still, it's ironic that we had one of the</p> <p>18 public speakers today, somebody talked about how</p> <p>19 quickly something can be decided and yet on these</p> <p>20 change orders we see that, you know, the average</p> <p>21 of 335 days. So I know you spoke last time, Ms.</p> <p>22 Langan about the change that you've made and what</p> <p>23 you expect to see and now I just want to give you</p> <p>24 a chance to briefly summarize it in case we've</p> <p>25 had any changes.</p>	<p style="text-align: right;">Page 88</p> <p>1 still, their paths meet concurrent. We have</p> <p>2 instituted, and this is just recent, that we'll</p> <p>3 be distributing to contractors.</p> <p>4 One of the identified problems that we have</p> <p>5 seen is that our project managers have been</p> <p>6 chasing, dog chasing, if you will, backup. And</p> <p>7 we are now issuing contractors a very precise</p> <p>8 checklist of everything that is going to have to</p> <p>9 be attached to their backup in order for us to</p> <p>10 even look at the change order.</p> <p>11 Along with that we are trying to work with</p> <p>12 them and teach them how to do an industry</p> <p>13 standard time impact analysis for schedule</p> <p>14 delays.</p> <p>15 So then the other element for A&Es that we've</p> <p>16 done is we've modified every A&E contract to</p> <p>17 allow the A&E to disagree with the classification</p> <p>18 code that is on the 1250G form, which is</p> <p>19 ultimately the form that enacts the change order</p> <p>20 and goes to the school board. So now they</p> <p>21 have -- before they were refusing to sign, now --</p> <p>22 we still have some of that going on, but now they</p> <p>23 can sign but then they can also -- there's a box</p> <p>24 for them to identify if they disagree with the</p> <p>25 classification, so meaning that they may have</p>

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1 seen it as an unforeseen condition whereas before
2 they may have thought that it was an error, if
3 you will.

4 So those are sort of the summaries.

5 The school board did ask for the workflows
6 that have -- we've updated. We have supplied
7 those to the school board along with the
8 timelines for notifications. And, certainly, to
9 this body we're happy to provide that if there's
10 an interest there.

11 So I don't -- you know, we don't have the
12 data -- any data really. This has been ongoing
13 for, I would say, about four weeks, Ashley? And
14 so as we are instituting this we will begin to
15 collect data to show improvements in timelines.

16 And that sort of summarizes -- there's other
17 things, but that summarizes the big elements of
18 what we've done.

19 MS. FERTIG: Okay. And then another one that
20 was on the second one, provide supplemental
21 training, the recommendation was, it seems to be
22 the theme of the day is training, so on monthly
23 reports is there --

24 MS. LANGAN: Sure, sure. I'd be happy to
25 report on that.

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1 last meeting the Facilities Tasks Force had been
2 asking for a staffing plan, the AECOM and Atkins
3 staffing plan. And since it was taking forever
4 and a day I went back and looked at what they
5 were contractually obligated to provide, because
6 what I got was a staffing plan from the year time
7 began. And in -- in their scope of services in
8 terms of deliverables there is supposed to be a
9 staffing plan that provides a 12-month look
10 ahead. So I pointed that out to everybody
11 because the staffing plan I was given was from
12 2019 and it didn't have a 12-month look ahead.
13 And I bring that up, I think that they've
14 addressed that in the September report, that they
15 hadn't actually been doing the 12-month look
16 ahead. And if you contemplate who's been in
17 charge since they've gotten here, there's been
18 two different people, and it involved reading
19 their scope of services to make sure they're in
20 compliance at the department level, but I was
21 sort of surprised that when we talk about what
22 they have and haven't, because sometimes there's
23 a schedule of reports that they have and haven't
24 provided, that one was never mentioned as not
25 being provided, which there's a level of irony

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1 So for the last two months our project
2 controls team has actually sat down with every
3 project manager and done their monthly project
4 update with them, providing them guidance. There
5 has been a lot of confusion on the risk factors
6 for PMs, what the risk levels mean and how those
7 are attributable to the projects. So we have
8 spent two sessions convening once a month in
9 preparation for the monthly report. So we expect
10 to see some huge improvements in our -- in the
11 data in our monthly report.

12 That's not to say that we're not gonna have
13 some outliers, but I definitely think that we
14 will see an improvement there.

15 We're also, after the first of the year we'll
16 be instituting updated scheduling training. As
17 we go into the new year we've also noted that
18 some of our project managers need some update
19 training on the reading of CPM schedules, what
20 those mean and how they are to communicate and
21 what contractually they have the ability and
22 leverage to have the contractors perform.

23 MS. FERTIG: Thank you.

24 MR. MEDVIN: Ms. Walsh?

25 DR. LYNCH-WALSH: Yes. So I think after our

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1 because the inclusion of the staffing plan in
2 terms of why it was necessary and why the
3 12-month look ahead was necessary was a
4 recommendation that came from RSM. And it was
5 incorporated into the scope of services.

6 So I guess what I'm trying to get at is there
7 is a clear list of deliverables in the scope of
8 services, and I've seen some of the same ones
9 show up in this quarterly report, but the one
10 that had to do with staffing level was never
11 mentioned. And I don't think that that would be
12 RSM's doing, because they get their directives,
13 not from us, but from the chief auditor.

14 So is there a reason that that particular
15 deliverable would not have been included in any
16 of the quarterly reviews since AECOM started?

17 MR. JABOUIN: No particular reason. I will
18 look into it and if it's something that's worthy
19 of adding then we'll put it in in the quarterly
20 plans.

21 DR. LYNCH-WALSH: Okay. Can you give me an
22 operational definition? Because you always say
23 "worthy of adding". Understand that it was a
24 recommendation from RSM, with which everybody
25 concurred, including the school board who

1 approved the scope of services. And it took me
2 asking for the staffing plan more than two years
3 later to realize that it wasn't being done. It
4 was being done, like they know who they need and
5 when they need them and where they need them, but
6 the actual documenting of what they were doing
7 for the next 12 months was something that ought
8 to have been noted by people -- well, I mean, I
9 guess being the chair of the Facilities Task
10 Force, it's okay for the task force to notice it,
11 but when you say "worthy", if that's not worthy,
12 because staffing impacts the ability to get a
13 project done. Staffing impacts projects and
14 everything else. That's what they do. They use
15 staff people to do them and systems.

16 MR. JABOUIN: I took note of your comment.

17 DR. LYNCH-WALSH: So when you say "worthy",
18 it's a word that I can't quite follow what you
19 mean by "worthy."

20 MR. JABOUIN: I've taken note of your
21 comment. Thank you.

22 DR. LYNCH-WALSH: But I asked you to explain
23 what you mean by "worthy".

24 MR. JABOUIN: I've taken note of your
25 comment. I have nothing further.

1 particular quarter.

2 MR. DE MEO: Okay. And I'm not clear on the
3 response either. Is the response that you will
4 track these changes or the time analysis, the
5 TIAs? You're just behind on the TIAs? What
6 is that? I'm not clear on that response.

7 MS. LANGAN: Sure. Sure. Yeah, so the
8 shortest response is, of course, yes, we are
9 tracking contractual completion dates.

10 I think what we're referring to is the
11 contractors are required -- if they are
12 experiencing delays they are required to submit a
13 time impact analysis. Under the previous
14 leadership it was identified that the contractors
15 could do that at the end of the project.

16 When AECOM came on board we said, no, that is
17 not within industry standards nor is it within
18 the confines of the contract. So we track these
19 very carefully. If the contractors get behind
20 schedule we put them on notice with a letter of
21 concern that if we have not received a time
22 impact analysis we must receive that time impact
23 analysis within, usually it's 10 days. If we
24 don't get that we then issue a notice to cure.

25 What we're finding is that the contractors --

1 DR. LYNCH-WALSH: Okay.

2 MR. DE MEO: Mr. Chair?

3 MR. MEDVIN: Mr. De Meo.

4 MR. DE MEO: On page 13 there is a
5 recommendation from RSM at the bottom of the
6 page, and I'm not sure, but -- first, I want to
7 ask, does this recommendation mean we are not
8 keeping track of the completion dates or we have
9 not been?

10 MR. GUMS: To date, as management noted in
11 their response, they have a backlog of time
12 impact analysis, which would effectively mean
13 that they are tracking the dates, they're just
14 behind on executing the change orders with that
15 time modification.

16 MR. DE MEO: So they have been -- your audit
17 revealed that they have been tracking the
18 completion dates and change order extension of
19 the completion dates and so on?

20 MR. GUMS: We did not analyze any type of
21 process for how they track those dates. But,
22 again, in their management's response they did
23 indicate that they are, in fact, tracking them,
24 but we cannot speak on, you know, the sufficiency
25 of that process based on our procedures for this

1 and some of this is as a result of the type of
2 work that the SMART program has included, which
3 we would define as stabilization work. Meaning,
4 that we're stabilizing buildings that have
5 deferred maintenance issues and those kinds of
6 things. So sometimes we might have contractors
7 who are not as sophisticated as some of the
8 contractors who might come in and build a new
9 building, for example, or would do a major gut
10 renovation. And we are struggling getting them
11 to understand how to -- well, first of all, what
12 the contract means, right, and how you interpret
13 that to produce a time impact analysis.

14 So our folks have been basically having to do
15 a forensic as-built analysis of the contractor's
16 schedule in order to validate delays. And not
17 only validate the delays but we require our
18 people to identify who's responsible for the
19 delays. Obviously, if there's a delay that's the
20 contractor's responsibility, then -- and the
21 architect asks for extensions, then that is a
22 situation that we have to address. But certainly
23 if the architect is responsible for the delays by
24 virtue of having errors or omission in their
25 drawings, then they are held responsible and they

<p style="text-align: right;">Page 97</p> <p>1 do not get extended CA services.</p> <p>2 So the basis for our backlog is really that</p> <p>3 we're having to do this forensic analysis of</p> <p>4 schedules and contracts.</p> <p>5 To solve that or help, hopefully, solve that</p> <p>6 we are putting these checklists together for the</p> <p>7 contractors. You know, you never want to tell</p> <p>8 them how to you do their jobs, but it's gotten to</p> <p>9 the point where we have to do something in order</p> <p>10 to get an analysis that we can actually use. So</p> <p>11 we've put together, based on the contract, here's</p> <p>12 what the contract says and here's what we have to</p> <p>13 do to follow that contract.</p> <p>14 So that's being issued I would say within the</p> <p>15 next week or so. And, again, we hope that that</p> <p>16 will alleviate some of the work we're having to</p> <p>17 do and then be able to move our backlog.</p> <p>18 MR. DE MEO: Okay. So that helps me</p> <p>19 understand. But in terms of the contractual due</p> <p>20 dates, we currently and have been in the past</p> <p>21 been monitoring them effectively, but we have</p> <p>22 not -- this finding speaks to a lack of analysis,</p> <p>23 TIAs, is that why we have this finding?</p> <p>24 MR. BLONDELL: So the observation points to</p> <p>25 the fact that the substantial completion date had</p>	<p style="text-align: right;">Page 99</p> <p>1 I'm gonna try and remember the number, but it's</p> <p>2 six or seven that will be coming to the December</p> <p>3 board. And we work closely with Atkins and legal</p> <p>4 to make sure that, you know, they're aware of</p> <p>5 these things and where we are.</p> <p>6 MR. DE MEO: Thank you.</p> <p>7 Mr. Chief Auditor, one other item. The</p> <p>8 report says five of six follow-up items had not</p> <p>9 been resolved. I -- I -- I have trouble</p> <p>10 evaluating how significant or impactful they are,</p> <p>11 but maybe somebody here can tell us. But I don't</p> <p>12 know what to do with that information. But it</p> <p>13 doesn't sound good.</p> <p>14 MR. JABOIN: Yes, so Mr. De Meo,</p> <p>15 particularly, considering one of them has been</p> <p>16 outstanding for a significant period of time as</p> <p>17 well. I'm hoping that Ms. Langan can provide</p> <p>18 some color to that on the outstanding items.</p> <p>19 MS. LANGAN: Sure, I'd be happy to.</p> <p>20 So this is specifically related to contract</p> <p>21 time modifications and schedule updates, which</p> <p>22 specifically relates to when the school board</p> <p>23 passes or approves additional time, then what</p> <p>24 happens to that time and how quickly does it get</p> <p>25 updated into the contractor's schedule?</p>
<p style="text-align: right;">Page 98</p> <p>1 passed without, in many cases, you know, 100</p> <p>2 days, over 100 days, over 400 days in two of the</p> <p>3 cases and there wasn't a subsequent change order</p> <p>4 to update it.</p> <p>5 I believe what Ms. Langan was saying was that</p> <p>6 they were still working through their backlog of</p> <p>7 contractors who they knew were well beyond</p> <p>8 schedule to complete the time impact analysis in</p> <p>9 order to create a change order that would add the</p> <p>10 additional days.</p> <p>11 MR. DE MEO: Okay. But the ongoing</p> <p>12 monitoring --</p> <p>13 MS. LANGAN: We have a specific scheduler.</p> <p>14 We have two schedulers on-site and we have five</p> <p>15 claims, slash, schedulers off-site.</p> <p>16 MR. DE MEO: Okay.</p> <p>17 MS. LANGAN: That scheduler on-site one is</p> <p>18 specifically assigned to the contractors'</p> <p>19 schedules and -- the contractors' schedules and</p> <p>20 the other scheduler is specifically there to</p> <p>21 update the master schedule.</p> <p>22 MR. DE MEO: Okay. So the TIAs are going to</p> <p>23 be completed soon?</p> <p>24 MS. LANGAN: We're completing them every</p> <p>25 month. I think at the December board we have --</p>	<p style="text-align: right;">Page 100</p> <p>1 And so the two findings that were identified</p> <p>2 in this report, one was stating that the update</p> <p>3 did not get into the next schedule. There was no</p> <p>4 next schedule. The contractor had demobilized</p> <p>5 and I think the management response is very clear</p> <p>6 as to that particular item. No further schedule</p> <p>7 update was required, therefore it didn't -- there</p> <p>8 was nothing to update into the record for that.</p> <p>9 The other one was Embassy Creek Elementary</p> <p>10 School and we were working with the contractor to</p> <p>11 validate the delays that are in the contractor's</p> <p>12 time impact. I'm just trying to get to the</p> <p>13 actual response on that. I think that that's</p> <p>14 what it is, is that we were working with them and</p> <p>15 had not finished the analysis, so, therefore, the</p> <p>16 days did not get allocated into the next</p> <p>17 schedule.</p> <p>18 This is something that we've, both AECOM and</p> <p>19 Atkins have worked hard to put controls in place</p> <p>20 to, you know, be able to remove this item. It</p> <p>21 has been on for a long time. We have -- are</p> <p>22 hopeful now that we have some improvements in the</p> <p>23 e-Builder system that that will further provide</p> <p>24 the controls necessary to make sure that the</p> <p>25 following schedule from an approved extension</p>

<p style="text-align: right;">Page 101</p> <p>1 gets into that next month's schedule.</p> <p>2 I hope that answers your question on that</p> <p>3 one.</p> <p>4 MR. DE MEO: Well, I think, you know, just</p> <p>5 some basic accountability, who's responsible?</p> <p>6 I mean, I know the -- the property manager</p> <p>7 and owners rep, I know they're responsible.</p> <p>8 Who's responsible? Who's responsible to make</p> <p>9 sure this gets done?</p> <p>10 MS. LANGAN: I am.</p> <p>11 MR. DE MEO: You are?</p> <p>12 MS. LANGAN: Yes, sir.</p> <p>13 MR. DE MEO: You know, some of these are a</p> <p>14 couple years old.</p> <p>15 MS. LANGAN: Yes, this particular item goes</p> <p>16 back to the Heery days.</p> <p>17 MR. DE MEO: So when can we expect to see</p> <p>18 these -- you explained a couple of them. When</p> <p>19 can we expect this list to be cleared?</p> <p>20 MS. LANGAN: Well, that particular one, you</p> <p>21 can expect that not to be on the next report.</p> <p>22 And if it is, I guess, I could be -- somebody's</p> <p>23 going to be shown the door. I'm not sure who,</p> <p>24 maybe me.</p> <p>25 The other one, if I could speak to the</p>	<p style="text-align: right;">Page 103</p> <p>1 the elements of reporting that are not either</p> <p>2 effective or able to be reported on. I mean, you</p> <p>3 have to have a system to report in order to</p> <p>4 report on things. So, anyway, that's our hope is</p> <p>5 that by June that this will get resolved.</p> <p>6 And the next one I think is e-Builder system</p> <p>7 access and I think -- right, that's Atkins, if</p> <p>8 you want to speak to that.</p> <p>9 MS. CARPENTER: I mean, just really quickly,</p> <p>10 we worked with AECOM to develop a workflow that</p> <p>11 will track all the people that are leaving the</p> <p>12 program and enable timely removal of not only</p> <p>13 their e-Builder system access but other systems</p> <p>14 as well and their computer and their key card,</p> <p>15 you know, all the things, and that will close</p> <p>16 this in the next report.</p> <p>17 MR. MEDVIN: Ms. Ighodaro?</p> <p>18 MS. IGHODARO: I think I just have one quick</p> <p>19 question and it's regarding the awarding process</p> <p>20 of these contracts. Are folks required to state</p> <p>21 any barrier for delivery on the project in the</p> <p>22 application process? How are the contracts</p> <p>23 awarded?</p> <p>24 MS. LANGAN: There's a few different delivery</p> <p>25 methods, if you will, that the district uses.</p>
<p style="text-align: right;">Page 102</p> <p>1 compliance with the reporting requirements, this</p> <p>2 has been on since AECOM came on board. And we</p> <p>3 have worked with the district for quite some time</p> <p>4 to resolve these issues and the issues surround a</p> <p>5 duplication of effort between Atkins and AECOM's</p> <p>6 reporting. It surrounds the inability to report</p> <p>7 on certain aspects. I can give you some</p> <p>8 examples. Material testing results, EDDC</p> <p>9 compliance is reported on, but it's reported on</p> <p>10 through the district's system. Quality</p> <p>11 deficiency in building department inspection</p> <p>12 reports, there's a series of elements that the</p> <p>13 district has not been able to define exactly what</p> <p>14 they're looking for. The earned value project</p> <p>15 management is not something that, we don't do</p> <p>16 cost load schedules, we don't do some of the</p> <p>17 things that you would use to report on that. The</p> <p>18 variance analysis on budget -- or, excuse me, on</p> <p>19 pay requisitions, we believe that we do report on</p> <p>20 that.</p> <p>21 So what needs to happen here, and I believe</p> <p>22 under Mr. Bays' management, he has given a date</p> <p>23 of, I would have to look in the management</p> <p>24 response, June 30th of '23 to issue to the board</p> <p>25 modifications to our contract to modify some of</p>	<p style="text-align: right;">Page 104</p> <p>1 There is an ITB, which is an Invitation to Bid or</p> <p>2 Design Bid Build. There is the CMR, CM at Risk</p> <p>3 delivery that is used. There is a continuing</p> <p>4 contract delivery that is competing and used and</p> <p>5 that is both for, there's an A&E one and then</p> <p>6 there's a contractor.</p> <p>7 So I'm not sure -- they may have others. I</p> <p>8 don't really know. We have to check with</p> <p>9 Procurement. But those are the ones that we use</p> <p>10 in the capital program.</p> <p>11 MS. IGHODARO: And folks usually identify any</p> <p>12 barrier for delivery on the project?</p> <p>13 MS. LANGAN: Could you ask that again? I'm</p> <p>14 so sorry.</p> <p>15 MS. IGHODARO: Do folks identify on their</p> <p>16 contracts any barrier for completion on the</p> <p>17 project?</p> <p>18 MS. LANGAN: Well, sure, if they're</p> <p>19 experiencing delays the contract requires them to</p> <p>20 include in their monthly schedule what we in the</p> <p>21 industry would call a fragment. And that is to</p> <p>22 show us, the owner, what may be delaying the</p> <p>23 project. So that is the process which is used to</p> <p>24 identify. Contractors are required by contract</p> <p>25 to notify the owner, I think it's within at the</p>

<p style="text-align: right;">Page 105</p> <p>1 lowest time is 14 days of an occurrence of a 2 delay. 3 MS. IGHODARO: And is this done monthly? 4 MS. LANGAN: Well, contractors are supposed 5 to submit monthly schedules. They have gotten 6 into the habit of doing that with their monthly 7 invoice, however, a lot of contractors don't 8 submit monthly invoices. So -- but they are to 9 -- contractually required to submit monthly. 10 MS. IGHODARO: I think what I'm trying to get 11 at is, if all of those processes are put in place 12 why is there a delay then in the change order? 13 It would seem that if there is monthly 14 reports being done and the process is being 15 tracked properly we should be able to identify 16 beforehand any barrier that may come up. 17 So if that's the case and this is done on a 18 monthly basis why is there such a long delay on 19 the change order process? 20 MS. LANGAN: So there's a process to change 21 orders that starts with a request for information 22 that is issued, typically, by the contractor. 23 That request for information or an RFI is 24 submitted to the A&E and they review it and in 25 most cases, that document, the architects will</p>	<p style="text-align: right;">Page 107</p> <p>1 owner. It is reviewed and, as I mentioned, one 2 of the problems we're having is getting the 3 correct backup to the change orders from 4 contractors. It's been a real challenge and our 5 project managers spend a lot of time chasing 6 paper. 7 So we've now developed a checklist per the 8 contract that the contractors are required to 9 submit all the backup. It's a challenge to get 10 it. We require a lot of backup, a lot of backup. 11 So once the change order is accepted, our 12 estimators have looked at it, they've priced it, 13 Atkins' estimators look at any change over 14 \$25,000, AECOM looks at any change under \$25,000. 15 So our estimators are confirming costs. 16 Once we get it to the point where all actors, 17 if you will, have approved, then it goes to corp 18 and corp reviews it and they -- there's different 19 abilities for them to choose from. They can 20 approve it right away, they can approve as noted 21 with requiring additional backup is usually the 22 request. And then they can also revise and 23 resubmit and not accept it and tell the project 24 manager you're going to have to go back to your 25 contractor and do whatever.</p>
<p style="text-align: right;">Page 106</p> <p>1 use to respond to questions from contractors that 2 they may have, you know, gotten to a point where 3 there's, you know, we've identified an unforeseen 4 condition or they've identified, you know -- 5 we're running into a lot of roofs that have metal 6 decks that are shot, and what are they supposed 7 to do? So the architect will then respond to the 8 RFI, but they also are required to complete what 9 is called an architectural supplementary 10 instruction or ASI. That document is redesigned, 11 if necessary, of whatever question the contractor 12 had and if there is a problem with the design or 13 if there's some kind of blockage, as you say, to 14 be able to continue the work. The ASI is 15 designed, then the ASI is submitted to the 16 building department. The building department 17 then reviews that design change and sometimes it 18 goes through within a week, sometimes it goes 19 through in three weeks. It depends on if the 20 building department has questions and exactly 21 what the reviewers are asking. 22 Once the ASI is approved it goes back up to 23 the contractor and the contractor finalizes their 24 pricing and looks at any time impact and submits 25 a change order back to the architect and the</p>	<p style="text-align: right;">Page 108</p> <p>1 And once all of that is done, then it has to 2 go back to the architect for signature. Because 3 of the classification code I mentioned earlier it 4 goes to the contractor, the architect and our 5 project manager for execution. 6 Once that's done, depending, now, because the 7 school board has approved different limits, if 8 it's \$5,000 or under that can go up to the 9 superintendent. That goes through my cue up to 10 the superintendent for approval. If it's \$25,000 11 or under the superintendent, again, has approval 12 authority. Anything over that goes to the board. 13 I will qualify it to say that there are 14 limitations on, I think it's -- what's the 15 percentage of change orders? Cumulative total of 16 \$250,000. So in a lot of these larger projects 17 that's met very quickly. 18 So that's -- that's the process. 19 Once everybody signs it it goes to wherever 20 it needs to go to. I can tell you that when 21 AECOM first arrived and studied and analyzed the 22 2018 schedule we trended a lot of data and this 23 goes from roof binders being reviewed to change 24 orders and we trended that it was taking an 25 average of 192 days for a change order to go</p>

<p style="text-align: right;">Page 109</p> <p>1 through the entire process. Now, that depends, 2 obviously, some of these are longer depending on 3 what the issue was, some of them are shorter. 4 So I don't know if that -- that's a long 5 answer to your question. I hope it helps. 6 MS. FERTIG: Can I ask a follow-up on this? 7 How long does it take -- I'm looking at your 8 chart here and I've got change order amounts. 9 How long does it take you to do the financial 10 part of this, figure out what you're going to 11 have to and go to whoever to get the money? How 12 long does that take? 13 So in other words, I'll just use as an 14 example, Northeast High School had a change order 15 for 45,000. The change order looks like it took 16 500 -- it took 511 days. Sorry about that. 17 So I'm just trying to see, how long does it 18 take you to figure out how much it's going to 19 cost and where you're getting the money from and 20 do the research to see that that money is -- you 21 know, that you can substantiate what the cost is? 22 MS. CARPENTER: So I can take a stab at that. 23 There's three sort of elements that you mentioned 24 there. The first thing is, how much is it going 25 to cost? So the GC, obviously, submits the</p>	<p style="text-align: right;">Page 111</p> <p>1 generally, we're doing a board item anyway, 2 whether we need the additional funding or not, it 3 just goes as part of that executive summary. So 4 it's not really, the budgeting part of it is not 5 long. I don't know if that answers your 6 question. 7 MS. FERTIG: Well, it sounds as though it's 8 not long because it's not -- part of it's here 9 and part of it's here, you know, it's not all at 10 one time that you're doing it, but that it could 11 slow it down in some process. But you're doing 12 your due diligence before you bring those change 13 order amounts to the board? 14 MS. CARPENTER: Absolutely. 15 MR. MEDVIN: Nathalie -- 16 DR. LYNCH-WALSH: My issue is not going to be 17 change orders, so I don't know; is yours? 18 MS. IGHODARO: It is. 19 DR. LYNCH-WALSH: Okay. 20 MS. IGHODARO: I think I just want to note 21 one final thing is that the signature process, 14 22 out of 25 reviewed had a missing signature or an 23 incomplete signature field in the change order 24 form. Can you talk a little bit what delay 25 process that creates in the entire project and</p>
<p style="text-align: right;">Page 110</p> <p>1 proposal. They have to do all the research on 2 what subs are going to be needed; what materials 3 are going to be needed; how long it's going to 4 take them; how much it's gonna cost? They 5 provide all the backup to us. The review of that 6 is not very long. However, before it gets to the 7 estimator, the architects and engineer and the PM 8 also take a look at it and validate, are they 9 even entitled to this? You know, should we even 10 be reviewing this? Are we just going to push it 11 back to them straightaway? If it is entitled and 12 it comes to the estimator, the estimators review 13 it within, you know, a couple of days, depending 14 on how many things are in their cue that week. 15 And then the budgeting part of it is very easy. 16 I mean, it only takes me a minute to see, you 17 know, do we have the budget in the project 18 already for this change order? Because, of 19 course, we keep a contingency in every project 20 budget for change orders, five percent of the 21 project -- I'm sorry, of the construction 22 contract is allocated for change orders. If we 23 don't have that budget available, then, as part 24 of the board item, there will be an additional 25 funding request to cover that. So, you know,</p>	<p style="text-align: right;">Page 112</p> <p>1 what you guys are doing with your program 2 managers to make sure these fields are not 3 omitted? Because I would assume it's part of 4 their workload to make sure that all the 5 signatures on the forms are completed before it 6 moves forward? 7 MS. LANGAN: Yes, I'm sorry, which item are 8 you? 9 MS. IGHODARO: It's on page 11. Page 11, the 10 signatures on the work order forms, on the change 11 order forms. 12 MS. LANGAN: Well, yeah, typically, those 13 don't get passed through to the board without 14 signatures. So I'm not exactly sure. I'd have 15 to go back and look to see, specifically, what 16 these were on those change orders. 17 I would also say that I think, I'm not sure 18 if that's part of the electronic process that's 19 happening there, that you're not seeing -- maybe, 20 Ashley, you could speak to that a little bit more 21 comprehensively than I. 22 MS. CARPENTER: Sure. I mean, I will just 23 add that in the new change order processes that 24 AECOM developed and have been turned on and are 25 being used now, it won't be possible for that to</p>

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<p>1 happen because everything's done electronically 2 within the workflow. It just won't be possible 3 to move it forward without that signature or the 4 date, because it's all being like mail merged 5 electronically by e-Builder. In the old process 6 there was more wiggle room, I'll say, for, you 7 know, things being missed. And like Kathleen 8 said, it was -- it was unfortunate that there was 9 something that actually went to the board without 10 a signature, because usually those things are 11 caught in the review process of board items, as 12 well, if it hasn't been done in the change order 13 workflow. However, with the new system there's 14 so many controls in there that will prevent that. 15 MR. MEDVIN: Ms. Walsh? 16 DR. LYNCH-WALSH: I misspoke earlier and I 17 have good news, bad news because of it. On page 18 19, because I was under the impression that RSM 19 had not looked at the staffing responsibility 20 matrix which is from 6.7.7. In fact, they have. 21 So the good news is Mr. Jabouin won't have to 22 worry about whether or not it's worthy to include 23 it because it's already in there. It's just that 24 there must have been a miscommunication. Because 25 where it says Responsible, Accountable, Consulted</p>	<p>1 DR. LYNCH-WALSH: Oh, I meant from the 2 auditors, not you guys. 3 MS. LANGAN: Right. But I think everybody 4 was confused. Because quarterly we provide the 5 RACI. We also provide an analysis and an 6 evaluation of each of our teams in that report. 7 And I think that, you know -- and then we also 8 provide on a monthly basis the staffing matrix 9 which does project out through the three years of 10 our contract. It even goes further into 11 anticipating '24 and '25 would be needed, 12 however, you're right, that's old data. So I 13 just think now we're clear on what the 14 expectations is. 15 DR. LYNCH-WALSH: Right. You guys are clear 16 FTF is clear, and Luker is the one that actually 17 provided that language in so many words. So I 18 knew he would be clear on what was expected. So 19 we just need that to cycle through. But it's 20 already one of your follow-up items. So the next 21 time if that can actually review what's supposed 22 to be there it should be there because we already 23 hashed it out. That's on page 19. So I just 24 wanted to point that out. 25 MR. MEDVIN: Do we have any public comments?</p>
Page 114	Page 116
<p>1 Informed, the RACI matrix, the one that has been 2 getting included is not what the intent of 6.7.7 3 was. 6.7.7 is asking for a RACI matrix but the 4 RACI matrix is not supposed to include OCP and 5 all the other cast of characters from the 6 district, it's supposed to have, on a quarterly 7 basis, because we already went past the 8 initiation phase, on a quarterly basis provide a 9 12-month staffing plan that evaluates each team 10 according to the projected status of the 11 individual projects and the overall program over 12 the 12-month period. So that has -- they've been 13 providing a staffing plan, that that RACI chart 14 that's in there is not this, because it has OCP 15 and everything else in there. What we hadn't 16 been getting is the context of the staffing plan, 17 which they've now added in since it's been 18 brought to their attention. So they would not -- 19 in theory, they've been out of compliance without 20 knowing it because it has been audited, but not 21 for what should be getting reported; if that 22 makes sense. 23 MS. LANGAN: Yeah, if I may, through the 24 Chair? I think that there was confusion as to 25 what was expected on that --</p>	<p>1 (No response.) 2 MR. MEDVIN: Is there a motion to transmit, 3 please? 4 MS. FERTIG: Move to transmit. 5 MR. MEDVIN: Second? 6 MR. MAYERSOHN: Second. 7 MR. MEDVIN: All in favor? 8 COMMITTEE MEMBERS: Aye. 9 MR. MEDVIN: Opposed? 10 (No response.) 11 MR. MEDVIN: Motion carries. 12 Dr. Walsh? 13 DR. LYNCH-WALSH: I'm in a sweater and I can 14 tell you I'm freezing. 15 MS. DAHL: Yeah, I'm frozen. 16 DR. LYNCH-WALSH: So I was going to suggest, 17 is there a way to get some coffee down here or 18 something hot? Or adjust the air because the air 19 is on arctic. 20 MS. FERTIG: I was going to suggest we could 21 save a lot of money in this district if we just 22 didn't make it freezing in every room. I thought 23 they were trying to freeze us out. 24 DR. LYNCH-WALSH: That may be because we 25 haven't even gotten to the really good ones yet.</p>

<p style="text-align: right;">Page 117</p> <p>1 MR. MAYERSOHN: I make a motion to transmit.</p> <p>2 MS. SHAW: Second. Phyllis.</p> <p>3 MS. FERTIG: Can I ask a question, another</p> <p>4 question?</p> <p>5 MR. MEDVIN: Sure.</p> <p>6 MS. FERTIG: We have about an hour left we're</p> <p>7 -- I know we have discussion next. I was just</p> <p>8 wondering what the priority items on this agenda,</p> <p>9 or do I need to put more money in for parking,</p> <p>10 but I thought we had a time certain to quit? So</p> <p>11 I just didn't know. I know we adopted the</p> <p>12 agenda, but --</p> <p>13 MR. JABOUIN: I guess -- I think we're on the</p> <p>14 last few reports of the agenda. We have about an</p> <p>15 hour and five minutes to be able to get through</p> <p>16 the three reports. Two of them are related</p> <p>17 regarding the caps and gowns and one of them is</p> <p>18 -- the first one is on the education management</p> <p>19 software. I do believe, Ms. Fertig, that we have</p> <p>20 the ability to get that done.</p> <p>21 MS. FERTIG: Okay. I was just gonna say, I</p> <p>22 saw there was a discussion on construction</p> <p>23 project scope.</p> <p>24 MR. JABOUIN: Oh, that is next. Yes, I</p> <p>25 apologize. That is next.</p>	<p style="text-align: right;">Page 119</p> <p>1 come before the Facilities Task Force yet. And,</p> <p>2 two, RSM has been -- we're the ones that passed</p> <p>3 the motion to have the program manager audited on</p> <p>4 a quarterly basis, and RSM has been the firm</p> <p>5 engaged to do that from the beginning. So when I</p> <p>6 think back on all the quarterly reports and</p> <p>7 especially when Heery was here, from an</p> <p>8 independent standpoint, it doesn't work to have</p> <p>9 RSM do the audit, as much as I respect and value</p> <p>10 their work, because they would effectively in</p> <p>11 some cases, and particularly on The Big Three, be</p> <p>12 auditing themselves. And then out the window</p> <p>13 goes any semblance of independence.</p> <p>14 The reason -- this came about from a board</p> <p>15 meeting. These are The Big Three, it's</p> <p>16 Northeast, there are a lot of questions --</p> <p>17 Stranahan and Blanche Ely. And a lot of what</p> <p>18 transpired there transpired in 2014, transpired</p> <p>19 with Heery. With the cafeteria you had the --</p> <p>20 you had the former director from Heery saying</p> <p>21 that you would not build a new cafeteria when you</p> <p>22 can get the same with a renovation, which was not</p> <p>23 a true statement, and he knew it wouldn't be a</p> <p>24 true statement, and here we are years later.</p> <p>25 And so I have significant concerns about the</p>
<p style="text-align: right;">Page 118</p> <p>1 MS. FERTIG: Yeah. So would it be better to</p> <p>2 move that to the end or does that have to go?</p> <p>3 MR. JABOUIN: Well, we do need to get that</p> <p>4 done because the work needs to be done. I</p> <p>5 neglected to mention that.</p> <p>6 Anyway, the background on this is that --</p> <p>7 this was already in the plans already, to audit</p> <p>8 the, what's called The Big Three projects. It</p> <p>9 was already on the -- on the discussions that</p> <p>10 I've had with RSM. The board had in a meeting</p> <p>11 that I was in requested that coincidentally, and</p> <p>12 I mentioned to them at one point that one of them</p> <p>13 had a certain type of litigation, but that's</p> <p>14 been -- that's not going to impact the work. And</p> <p>15 so the purpose of the time that we've set out is</p> <p>16 to be able to get some -- some comments from the</p> <p>17 committee on the scope that RSM is developing for</p> <p>18 that. So the instructions were to have a</p> <p>19 discussion at this meeting and then also to get</p> <p>20 some comments from the schools, as well. And</p> <p>21 this is that first step. So I'll go ahead and</p> <p>22 ask Matt -- or we have a question from Dr.</p> <p>23 Lynch-Walsh.</p> <p>24 DR. LYNCH-WALSH: Yes. Thank you.</p> <p>25 Okay. So my issue, one, this item has not</p>	<p style="text-align: right;">Page 120</p> <p>1 same firm that's been auditing the two different</p> <p>2 program managers now being asked to audit The Big</p> <p>3 Three projects.</p> <p>4 MR. JABOUIN: Can you please state</p> <p>5 specifically your concern? You said "auditing</p> <p>6 themselves".</p> <p>7 DR. LYNCH-WALSH: I just said my concerns. I</p> <p>8 said they would be auditing themselves. Why did</p> <p>9 you only hear half of what's said?</p> <p>10 MR. JABOUIN: How are they auditing</p> <p>11 themselves? Could you please explain what you</p> <p>12 mean by they're auditing themselves?</p> <p>13 DR. LYNCH-WALSH: Because, one, given, we</p> <p>14 haven't been decided the scope, and, frankly, I</p> <p>15 don't --</p> <p>16 MR. JABOUIN: You don't decide the scope. I</p> <p>17 do that.</p> <p>18 DR. LYNCH-WALSH: Well, I don't trust you to</p> <p>19 develop it either.</p> <p>20 MR. JABOUIN: That's my responsibility.</p> <p>21 DR. LYNCH-WALSH: Yes, but I have zero</p> <p>22 confidence in you determining scope of work.</p> <p>23 MR. JABOUIN: Thank you.</p> <p>24 DR. LYNCH-WALSH: So that's one problem.</p> <p>25 But you would -- they would be auditing</p>

<p style="text-align: right;">Page 121</p> <p>1 things that have already been audited by them and 2 then opining on that. And that's problematic. 3 The other workaround is we just -- we just file a 4 complaint with the state to have The Big Three 5 audited. 6 So the easy thing to do would be to recognize 7 that they have been the ones auditing the program 8 managers from day one and are now being asked to 9 audit The Big Three which have been managed by 10 program managers. If you don't see a problem 11 with that, I can't help you there. 12 MS. FERTIG: I don't see a problem with it. 13 I'm sorry. Oh, I'm sorry. Am I allowed to speak 14 now? I really don't see a problem with it. 15 Actually, I feel -- 16 DR. LYNCH-WALSH: I'm not talking -- yeah, I 17 meant Mr. Jabouin. 18 MS. FERTIG: Oh, okay. Well, I thought we 19 were having a committee discussion. 20 So I just want to say they have been working 21 with this program since the beginning, and I 22 don't think anybody knows it better than RSM. 23 DR. LYNCH-WALSH: I don't disagree with you 24 on that. 25 MS. FERTIG: And I think they have</p>	<p style="text-align: right;">Page 123</p> <p>1 We were supposed to -- if you go back to the 2 audit plan from when Pat Riley was here, the 3 Office of the Chief Auditor was supposed to be 4 auditing projects and never did, in part because, 5 guess who we don't have yet, a facility -- a 6 manager of facility audits. The one that we had 7 before has been gone for, I think over three 8 years now. That position has never been filled. 9 So if -- if everyone's going to be on board 10 with RSM, then we need to have control over what 11 gets audited. And not just input and opinions, 12 but really look at what's being looked at. 13 Because what happens is what we think is being 14 looked at and what actually gets looked at, when 15 you limit what the auditor is looking at, you can 16 get any outcome you want. 17 MS. FERTIG: Well, I don't see that with RSM. 18 DR. LYNCH-WALSH: I'm not saying they're 19 doing it. I'm saying it's how the engagement is 20 written. 21 MS. FERTIG: I believe they've brought some 22 really tough findings that have helped to -- that 23 have helped to reform this program. I mean, I 24 thought their roofing audit was incredible. And 25 I could point to others, but --</p>
<p style="text-align: right;">Page 122</p> <p>1 consistently pointed out problems with the 2 program since day one. I'm just happy they've 3 been here. And so I would -- I would love to -- 4 I was happy to see they were going to do an audit 5 on The Big Three, that Ms. Alhadeff asked for 6 that. And I, personally, feel RSM can do it, and 7 because of their knowledge it's going to happen a 8 lot faster and we need it to happen. So it's 9 unbelievable that we are eight years later and we 10 still don't have completed projects at those 11 schools. And so I don't want to delay anything 12 by somebody else getting up to speed, and, also, 13 I don't want anything slipping through the cracks 14 because we have somebody else who's not familiar 15 with it. So I, personally, feel RSM is fine, 16 Nathalie, I just -- I just think we just need to 17 get it done. 18 DR. LYNCH-WALSH: My concern is independence 19 and the scope of work so that it -- I'm not -- 20 slipping through the cracks can be because of 21 inexperience or also by design, as we're gonna 22 see in the upcoming audits when things are 23 designed a certain way so that you don't -- 24 people see things but don't connect dots. So 25 that's my concern there.</p>	<p style="text-align: right;">Page 124</p> <p>1 DR. LYNCH-WALSH: It's nothing against their 2 work. 3 MS. FERTIG: So they're familiar with the 4 projects. They have so much information like the 5 charts we were going through on change orders, 6 the charts we were going through -- 7 DR. LYNCH-WALSH: I'm not talking about any 8 of that. 9 MS. FERTIG: Okay. 10 MR. MAYERSOHN: Mr. Chair? 11 So, Mr. Jabouin, I guess my question is, 12 what's the timeline? If RSM is not doing it, 13 then what would have to happen as far as, do you 14 have to go out for procurement; do you have to 15 write an RFP; is that going to take another three 16 to four months to get this accomplished? 17 Let's go through some of those -- I mean, if 18 we're having a discussion, let's go through, I 19 guess, the pros and the cons and the scenarios 20 and -- 21 MR. JABOUIN: So here's the thing. 22 Ultimately, the board entrusts me to make that 23 decision. I have not heard anything that would 24 cause me to question that, considering RSM's work 25 and they're a national firm. But we would have</p>

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<p>1 to go to one of our other approved firms. RSM 2 has already begun the work on this already and we 3 would be able to have an assessment done much 4 faster and probably in line with the timelines 5 that the board is looking for. That would allow 6 that to occur. So we would have to start over on 7 this project.</p> <p>8 MR. MAYERSOHN: If utilizing another firm 9 you'd have to basically start from scratch to get 10 them up to speed and then --</p> <p>11 MR. JABOUIN: Yes, up to speed, extra money. 12 But at the same time, no one has questioned their 13 product. Their independence hasn't been 14 questioned before. I think that, you know, 15 they're a worthy firm to do the work. Not doing 16 it, given all the other things that we're working 17 on, we wouldn't be able to kick it off with 18 another firm until past the new year, for sure.</p> <p>19 MR. MAYERSOHN: So what are you looking from 20 us today, to give support for --</p> <p>21 MR. JABOUIN: No, I'm actually looking for 22 comments for the scoping of it. That's what the 23 agenda item is.</p> <p>24 MR. MAYERSOHN: Okay.</p> <p>25 MR. JABOUIN: That's the item that we'd like</p>	<p>1 those staff members still in the district that 2 made those decisions?</p> <p>3 MR. JABOUIN: That could be part of the 4 scope. That's the intention of this agenda item.</p> <p>5 MR. MAYERSOHN: Right. No, my question is 6 that, you're asking part of the scope, but if we 7 get into a situation where a decision was made 8 but there's no way to validate that decision 9 because that person's no longer working in the 10 district, we're gonna have the same conversation 11 sometimes that we have to make assumptions but 12 not have validation.</p> <p>13 MS. FERTIG: I don't want to really mention 14 names. I don't want to mention circumstances. 15 But I am going to tell you, yes, and could 16 things -- okay. Never mind. I'm not going to 17 get into any thoughts. I just think that we need 18 look at whether we could have done this better 19 from day one and saved money and produced a 20 product a whole lot faster if he had listened to 21 some of the input from the community. And I 22 don't know how you quantify that, but I will 23 forever, I think many of us here at this table 24 that sat in this room in 2014 are going to always 25 feel that we could have delivered a better</p>
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<p>1 to have and communicate that to them. And we'll 2 do the same thing with some school groups as well 3 so that we can have a scope that is in line with 4 what different stakeholders are expecting.</p> <p>5 MR. MEDVIN: Ms. Fertig.</p> <p>6 MS. FERTIG: Okay. I don't know if this is 7 anything you can audit, but I'm very familiar 8 with these three schools, having photographed 9 them over a period of probably 30 years, and one 10 of the things that I would just like to have 11 evaluated, I'm probably not going to put this 12 well, so somebody can put it better, but I would 13 like to look at what the community asked for in 14 2014 and 2015, what they were denied, and what 15 ultimately has had to happen through change 16 orders because of what -- of what came out once 17 they got into the walls of those three schools. 18 I'd also look to look at the safety aspect of how 19 they are today compared to how they were in 2014. 20 And I'd like to look over at just at the overall 21 timeline of how long it's taken for those schools 22 compared to the other schools in the district to 23 be complete. I'll think of more as other people 24 are talking, but --</p> <p>25 MR. MAYERSOHN: So are those, I mean, are</p>	<p>1 project faster if we had just listened to the 2 community. So that's one thing.</p> <p>3 Pardon?</p> <p>4 MS. IGHODARO: I was going to say community 5 assessment versus recommendations.</p> <p>6 DR. LYNCH-WALSH: We can't hear you.</p> <p>7 MR. MAYERSOHN: You've go to speak into the 8 --</p> <p>9 MS. IGHODARO: Sorry. Community assessment 10 versus recommendations?</p> <p>11 MS. FERTIG: Good.</p> <p>12 MR. JABOUIN: Community assessment versus 13 recommendations. Is that a --</p> <p>14 MS. IGHODARO: Outcomes?</p> <p>15 MR. JABOUIN: I think that might be in line 16 with what Ms. Fertig is already saying though.</p> <p>17 MS. FERTIG: She's trying to put it in better 18 language.</p> <p>19 MR. JABOUIN: Oh, I see. Okay.</p> <p>20 MS. FERTIG: Also, I just -- I feel like one 21 of the things we have to look at is -- is how 22 long it has taken to complete these three schools 23 compared to how long it's taken to do other 24 projects in the district.</p> <p>25 And, finally, at the end of the day, when you</p>

<p style="text-align: right;">Page 129</p> <p>1 walk through those schools, did they get 2 completed to the same degree that schools in 3 other parts of this county did? In other words, 4 when you did a STEM lab in any school other than 5 those first three, did you leave the doors 6 unpainted when you had the completed project? So 7 that the kids that walked out of that classroom 8 saw the same door that they had seen a year 9 before, two years before, 15 years before, 20 10 years before? And if the answer to that's, no, 11 that raises a whole lot of questions for us. 12 Okay. All right. I'll stop for a few 13 minutes. 14 MR. MEDVIN: Mr. De Meo? 15 MR. DE MEO: Mr. Chair, would you describe 16 the project, so that we could -- could you give 17 me an overview of the project? 18 MR. JABOUIN: Of The Big Three projects? 19 Like which ones, what schools they are? 20 MR. DE MEO: Yeah, what is it that -- the 21 construction project, what is it? 22 MR. JABOUIN: So, Mr. De Meo, so there's been 23 a lot of questions about The Big Three that have 24 come up at the board level and so forth. And so 25 when I was strategizing before, it seems obvious</p>	<p style="text-align: right;">Page 131</p> <p>1 same timely way that they managed to do other 2 projects in the district. 3 MR. DE MEO: So are there -- 4 MS. FERTIG: And to the same degree. 5 MR. DE MEO: Are there -- are there projects 6 outstanding for repairs; deferred maintenance; 7 what is it that -- 8 MS. FERTIG: All three. 9 MR. JABOUIN: Well, let's also keep in mind 10 though, none of these projects are 100 percent 11 complete. So this would be an interim report and 12 then at the some point when they get to be 100 13 then you do the next report on it. I don't think 14 we can wait, though. 15 MR. DE MEO: So their roofs? What was it 16 that was supposed to be done? 17 MS. FERTIG: I'm happy to show you some 18 pictures while we're sitting here. 19 MR. DE MEO: Well, I just want to -- you 20 know, I want to get to the scope. I mean -- 21 MS. FERTIG: So when they started, when they 22 started they had leaking roofs at Northeast High 23 School. 24 MR. DE MEO: Right. 25 MS. FERTIG: Those leaking roofs had been</p>
<p style="text-align: right;">Page 130</p> <p>1 that that's something that we should do. And so 2 I started the conversation with RSM. I believe 3 we're talking Northeast, Stranahan and Ely. 4 MS. FERTIG: Yes. 5 MR. JABOUIN: And so, you know, we're doing 6 the quarterly reports that we're doing, now let's 7 move on to the projects along with what Dr. 8 Lynch-Walsh is saying. So now we're at that 9 point of -- 10 MR. DE MEO: Which projects? 11 MR. JABOUIN: The three. 12 MS. FERTIG: Stranahan High School, Northeast 13 High School and Blanche Ely High School. 14 MR. DE MEO: To do what? 15 MR. MAYERSOHN: They were all promised as 16 part of the bond issue. 17 MS. FERTIG: Those are the schools the bond 18 was sold on. To the detriment of those schools, 19 those were the schools that this district used to 20 highlight what had to be done so they could get 21 the voters to vote for this project. 22 And so the question is, eight years later, 23 could you walk in those schools today and feel 24 that, having used them, that the district 25 fulfilled their promises in a timely way, in the</p>	<p style="text-align: right;">Page 132</p> <p>1 paid for by FEMA years before. Those leaking 2 roofs had never been replaced. In fact, they 3 were scheduled to be replaced and they were taken 4 off the list of roofers to be replaced by the 5 school board in favor of doing a roof at Cooper 6 City. Okay? 7 Now the bond comes along. Now they're gonna 8 finance those roofs in the bond. Now, as of a 9 year ago, what did you see there as compared to 10 what you saw on other roofs? Because they 11 featured Northeast High School on the evening 12 news to show us why we had to have a bond because 13 kids were sitting in leaking rooms. Is that 14 still occurring? If it's not, when did it stop 15 occurring compared to other schools? I think 16 it's really important to know the answers to 17 those questions. 18 MR. MAYERSOHN: I mean, I think -- and I 19 didn't mean to chime in, but I think the issue 20 is, and we all know sitting here year, after 21 year, after year, dating back from whenever, the 22 process in the selection of projects has 23 always -- there's never been something that has 24 been solidified. It's sometimes whoever speaks 25 the loudest, whoever the board member is. I</p>

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<p>1 mean, when there were, years ago, other board 2 members, a board member would say I need a 3 project and it would happen like that, where 4 other projects would get pushed off or changed. 5 And I don't know if the district has a process in 6 place, but I think that's more concerning. You 7 know, and as you've pointed out, we've had other 8 projects, I think, that we've looked at the 9 difference between, you know, how many days does 10 it take to -- and I'll just say, you know, do a 11 weight room at Stoneman Douglas versus a weight 12 room at Blanche Ely. Blanche Ely may still be 13 waiting for their weight room. Those are the 14 types of things, I think more comprehensive in 15 looking at that and how it affects, is it based 16 upon dollar issues; is it based upon the scope of 17 work; is it based upon we go in and we find that, 18 you know, there are more problems than we thought 19 there were? To me, those are things I would like 20 to know. You know, how it relates all -- you 21 know, why -- I mean, the roofs were, I thought 22 that was the first thing that was going to be 23 done. We all thought it was. And they're still, 24 you know, waiting? 25 MR. DE MEO: Okay. So I have a suggestion.</p>	<p>1 discrimination going on. And if that's the case, 2 let's have the record reveal how those decisions 3 were made. If, for goodness sakes, a roof didn't 4 get repaired because there's some political damn 5 agenda, I hope the Office of the Inspector 6 General comes in here and removes some more board 7 members. That's ridiculous. 8 I don't know how you audit that. I would get 9 the list of all of the repairs made and then find 10 out how long it took by school and who made those 11 decisions. And if the board didn't make the 12 decision, do we leave that to the underlings? I 13 don't think so. I'm not buying it. 14 MR. MEDVIN: I have a comment. 15 It seems to me that we have the desire to 16 look at these three particular projects and the 17 specific deficiencies of work done or lack 18 thereof, or is it looking at the whole system, 19 which we've talked about in many ways before? I 20 think in reality if one was chosen against the 21 other, it's the whole construction world of the 22 district, which then becomes a whole much larger 23 and major scope. And I think we have to really 24 determine what we're looking for. 25 I don't think there's a question that those</p>
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<p>1 For scope, one, for RSM or for you to select the 2 critical issues with the schools, somehow 3 categorize them and -- or catalog them so that we 4 know a roof is important, cafeteria is important, 5 and then find out which schools got what when and 6 then how did they -- how did the board decide -- 7 was it the board's decision; is that what it was? 8 Are we auditing the board's decisions? 9 DR. LYNCH-WALSH: No. 10 MR. DE MEO: What are we auditing? 11 MS. FERTIG: No, we're not. Because the 12 board might approve change orders, which, as you 13 can see take an average of 335 days now, but I 14 think you're looking at the whole process and RSM 15 has actually been doing this all along and has 16 pointed out many things that have come about. 17 MR. DE MEO: I understand, but this is the 18 school board. If Stranahan or Ely was denied 19 something, it's their responsibility. And I 20 don't give a darn what the rank and file did. 21 That's their responsibility. 22 So is that what the audit is? Let's have it. 23 How did they decide which dollars went where and 24 which projects got done first? Because the 25 implication here is that there's some ugly</p>	<p>1 three schools weren't done appropriately and 2 there are problems and the auditors are going to 3 probably find that. But it seems to me that the 4 problem is maybe broader than that on how things 5 were done and is that part of our scope? 6 MR. JABOUIN: Yeah, I'd say. 7 MS. FERTIG: And they did that with the 8 roofing -- in the roofing audit, if I recall, Mr. 9 Jabouin -- I know, Nathalie, I'm interrupting, 10 but I just -- 11 DR. LYNCH-WALSH: No, I was agreeing. My 12 camera is going because I agree with the roofing 13 audit. 14 MS. FERTIG: I was just gonna say, if you 15 looked at some of these audits in context of 16 diversity the answer has been before us. So I -- 17 I would say that they have done some of that. We 18 had these discussions at that time. This is just 19 going to the three schools that were used to 20 highlight the process and saying, okay, now we're 21 eight years later, did we do what we should have 22 done for the people that we were -- you know, 23 should we have prioritized it, whatever? And did 24 we do the whole scope of what should have been 25 done for them or is there so much remaining that</p>

<p style="text-align: right;">Page 137</p> <p>1 the dollars are going to be hard to find to do 2 it? So -- 3 MR. MEDVIN: Dr. Lynch-Walsh. 4 DR. LYNCH-WALSH: Thank you. Sometimes I 5 think I've got that invisibility cloak on. 6 Okay. So as the current chair of the 7 Facilities Task Force and someone who's been on 8 it for the past 11 years, which means before the 9 bond, when I got on there people were talking 10 about a memorialized list. 11 So, to Mr. Medvin's point, there are some 12 general things that apply across the board, as 13 in, was 800 million ever enough to do more than 14 create chaos? No, it was never going to be 15 enough because the preliminary reports they got 16 back in May of 2014 from Jacobs who did the needs 17 assessment was looking at about 2 to 3 billion, 18 including technology. The district finally 19 confirmed that they never, actually, got the 20 final Jacobs needs assessment report. It took me 21 two years to dislodge that information out of the 22 district. 23 And why is that important? Well, if you look 24 at the one from May it talks about Castaldis, 25 life cycle analysis, so on this list -- are we</p>	<p style="text-align: right;">Page 139</p> <p>1 items being recycled on one side of the county 2 and being put in new on other schools. And 3 that's from the people on the ground. 4 Northeast -- and this should include both the 5 originally planned renovations plus any new 6 buildings that came out of it. Because 7 Northeast, they were just going to reroof a 8 building that is now being replaced. Stranahan 9 they were just going to reroof an elementary 10 school cafeteria and the cafeteria is now being 11 replaced. So I would expect the audit to be the 12 original scope of work plus any new buildings 13 that came out of it. I don't think Blanche Ely 14 ended up with a new building, but they had a 15 switchgear. 16 So life safety issues, because they approved, 17 I want to say to the tune of a million a 18 switchgear for Blanche Ely because they could not 19 get in when they originally did the scope. So 20 the scope of work in the needs, what was 21 originally in the scope and what ended up being 22 necessary to complete the project. 23 At Stranahan High School, the roof -- the 24 definition of walkways versus the roofs, because 25 the walkways have all of the utilities, and so --</p>
<p style="text-align: right;">Page 138</p> <p>1 good? 2 MR. MEDVIN: Yeah. 3 DR. LYNCH-WALSH: I'm looking at the chief 4 auditor. 5 So is on this list of things -- one of the 6 things RSM noted on the roofing audit was the 7 lack of long-term planning from 2014. Did they 8 follow best practices? Was there destructive 9 testing? The answer is, no, but we should put 10 that -- they need to confirm that. Were 11 Castaldis considered as part of the process? The 12 answer is, no, but they need to confirm that. 13 Was life cycle analysis considered? The answer 14 is, no, but that could get confirmed. The needs 15 assessment, what happened with the needs 16 assessment results? It might be a fun exercise 17 to compare the memorialized list, because, 18 essentially, the list that existed pre-SMART 19 Bond, if you look at what the needs were as a 20 result of the needs assessment, it's the same. 21 It's not as if the buildings -- if it didn't get 22 fixed, it's the same deficiencies. 23 The scope of work versus the needs 24 assessment, were items removed from scope or 25 downgraded? I have heard stories of life safety</p>	<p style="text-align: right;">Page 140</p> <p>1 but they appear to technically be part of the 2 roof, and something interesting -- 3 MS. FERTIG: They were supposed to be done. 4 And they were not. 5 DR. LYNCH-WALSH: They were supposed to be 6 done and they weren't done because of the sheer 7 amount of cost. And so they were under the 8 definition of reroof, but, somehow, that didn't 9 happen. So how did that happen at Stranahan? 10 MR. MEDVIN: Okay. Nathalie, I want to stop 11 for a second. 12 DR. LYNCH-WALSH: I'm almost done. 13 MR. MEDVIN: No, I think you have a 14 tremendous amount to offer from your historical 15 knowledge of what the potential scope for this, 16 and I think this is a discussion that we have to 17 continue in the next meeting to finalize. And I 18 think you, personally, contribute an awful lot of 19 factual information, which in the long run I 20 think will help the auditors with their job and 21 help us determine the scope. You've got a lot of 22 stuff that your committee has been doing are 23 specifics and I think that's what we should do in 24 the interest of time. There are several items 25 and several people have to leave by 1:00. So to</p>

<p style="text-align: right;">Page 141</p> <p>1 get these through --</p> <p>2 DR. LYNCH-WALSH: Because I hear them typing</p> <p>3 next to me; like two more things.</p> <p>4 Funding, which I think that other people have</p> <p>5 said, and compliance with SBC design standards</p> <p>6 and SREF. And that's all --</p> <p>7 MS. FERTIG: And I would also, since you</p> <p>8 mentioned Castaldi, how they -- since they</p> <p>9 decided to renovate buildings that had a</p> <p>10 Castaldi, how that has impacted the ability of</p> <p>11 the district to deliver educationally sound</p> <p>12 buildings to those three schools.</p> <p>13 DR. LYNCH-WALSH: And finish the projects.</p> <p>14 Because that does impact things when you're</p> <p>15 trying to enforce it.</p> <p>16 MR. MEDVIN: I will request that this item is</p> <p>17 on the next meeting's agenda. I think it's</p> <p>18 something that we should all give some serious</p> <p>19 thought to, the fact of what we know,</p> <p>20 specifically, because this could be something</p> <p>21 very important and very big.</p> <p>22 DR. LYNCH-WALSH: Yes, January 26th is our</p> <p>23 next meeting.</p> <p>24 MR. MAYERSOHN: To help facilitate that, and,</p> <p>25 again Facilities Task Force has been very</p>	<p style="text-align: right;">Page 143</p> <p>1 the Auditor General to look into these -- this</p> <p>2 innuendo about schools being denied the proper</p> <p>3 care and repairs for some ugly reason; I don't</p> <p>4 know what. Okay? That's -- that's my motion.</p> <p>5 MS. FERTIG: And I just would like to say, I</p> <p>6 think doing the audit is the first step in</p> <p>7 finding out what we need to do. As Bob said,</p> <p>8 some people have left, some people are still</p> <p>9 here. Who are we going to hold accountable? But</p> <p>10 we have to change what happens in this district</p> <p>11 moving forward. And I'll tell you something, I</p> <p>12 have been working on these issues, Rebecca's been</p> <p>13 working on these issues, since the 1980s. And</p> <p>14 have we made progress? In some areas, yes, we</p> <p>15 have. But is there -- will there always be a</p> <p>16 disappointment on my part of how these schools</p> <p>17 were handled? Yes. And I think that RSM has --</p> <p>18 one of the things I like about the audits they</p> <p>19 have done over the years, is that they have given</p> <p>20 us kind of a road map for things that we need to</p> <p>21 change, processes we need to change so that we</p> <p>22 can not make the same mistakes in the future.</p> <p>23 And so I would just really like them to do this.</p> <p>24 My suggestion, as Nathalie was reading off her</p> <p>25 list, was that each us make a list of things that</p>
<p style="text-align: right;">Page 142</p> <p>1 instrumental in looking at these projects, Mr.</p> <p>2 Jabouin, when you said you're gonna go out to</p> <p>3 other community members and other -- or groups or</p> <p>4 whatever, is Facilities Task Force one of those</p> <p>5 that -- or that's not on your plan?</p> <p>6 MR. JABOUIN: No, we're gonna go to the</p> <p>7 schools. We've been instructed to do that. We</p> <p>8 do need to get the scope underway. And, you</p> <p>9 know, we'll take the information that's been</p> <p>10 provided here. It sounds like Dr. Lynch Walsh</p> <p>11 has made her points and we'll proceed with that.</p> <p>12 MR. DE MEO: Yeah, I think we ought to get</p> <p>13 the Auditor General involved, the State of</p> <p>14 Florida, because what are we gonna find out, that</p> <p>15 the department picked one school over the other?</p> <p>16 Why would they do that?</p> <p>17 MR. JABOUIN: We'll wait for the process to</p> <p>18 happen.</p> <p>19 MR. DE MEO: And who appropriates and</p> <p>20 approves the spending of money? You know --</p> <p>21 MS. FERTIG: Who recommends to the board.</p> <p>22 MR. DE MEO: I think this is a red herring</p> <p>23 and a waste of time. I -- I tell you what, I'll</p> <p>24 make a motion just so that everyone can decide</p> <p>25 whether or not. I'll make a motion that we ask</p>	<p style="text-align: right;">Page 144</p> <p>1 we know from our perspectives. We're from</p> <p>2 different parts of the county, we have different</p> <p>3 backgrounds, and that we forward that to the</p> <p>4 chief auditor to send to them, and maybe out of</p> <p>5 that they can help, you know, make a list that's</p> <p>6 more comprehensive?</p> <p>7 MR. DE MEO: I'll just say this. I don't</p> <p>8 understand what RSM is gonna do. Is RSM gonna</p> <p>9 define how people thought and how they made their</p> <p>10 decisions? What is it that we're asking RSM to</p> <p>11 do, to audit the process, the controls? It</p> <p>12 sounds like we feel certain members who are way</p> <p>13 more informed than I am, that there's some --</p> <p>14 some -- something that was off and not proper.</p> <p>15 And I don't know how you audit that. I,</p> <p>16 honestly, I don't know what you could tell the</p> <p>17 auditors to do and go back and define and figure</p> <p>18 out, well, how did that process, how did you</p> <p>19 decide to do this school or that school? The</p> <p>20 process may be flawed. We should audit the</p> <p>21 process. And RSM's done a good job on it. That</p> <p>22 roofing audit was very helpful. But I don't</p> <p>23 understand the purpose of this audit, what we're</p> <p>24 trying to get at. If we're trying to get at the</p> <p>25 decision-making process, you only have to look at</p>

<p style="text-align: right;">Page 145</p> <p>1 the people that sit up there. Beyond that, I 2 don't understand it.</p> <p>3 MS. IGHODARO: I do think, just to add to 4 your point, creating an audit of an issue like 5 this is going to be a lot, difficult, but I think 6 it's really important that we have adequate data 7 to back some of the claims that will essentially 8 come out of this. So things like how decisions 9 were made, comparing the adequate amount of 10 repairs that needed to happen in these three big 11 schools versus the other schools that, actually, 12 did get funding, what level of repair needed to 13 get done? Those kind of stringent data would 14 sort of help us see what, how the money -- how 15 the funding was allocated and if it was allocated 16 properly and if it was allocated in good faith to 17 the schools in the entire county versus certain 18 schools.</p> <p>19 MR. MEDVIN: Nathalie, make it quick, please.</p> <p>20 DR. LYNCH-WALSH: I'm trying. Because I 21 agree -- I, actually, would love to see the state 22 auditor audit it, but I think if we did a 23 performance audit and since everyone's 24 comfortable with RSM, a performance audit to get 25 at, and I'll give you a concrete example, Markham</p>	<p style="text-align: right;">Page 147</p> <p>1 MR. DE MEO: Well, I have offered a motion 2 here. And if there's no second, I think the 3 record should show that.</p> <p>4 DR. LYNCH-WALSH: Well, I don't want it to be 5 -- well --</p> <p>6 MR. DE MEO: I made a motion. I made a 7 motion.</p> <p>8 DR. LYNCH-WALSH: I'll second it. But I know 9 we need to move on. So I also support doing it 10 at the next meeting, but we might need a special 11 meeting since we don't meet until January 26th.</p> <p>12 I believe haste makes waste. And the fact 13 that Mr. Jabouin, who sends staff to FTF was not 14 willing to come to FTF to get FTF's input speaks 15 volumes to me. So I always have workarounds, but 16 I would rather, I think Mr. Medvin had a great 17 point to have it at the next meeting, because 18 we're running out of time to discuss, we have 19 three major audits that we haven't even gotten 20 to. So you can't make a motion --</p> <p>21 MR. MAYERSOHN: We have motion and a second, 22 I think.</p> <p>23 MR. JABOUIN: You had a motion and you 24 seconded it; right?</p> <p>25 DR. LYNCH-WALSH: Yes.</p>
<p style="text-align: right;">Page 146</p> <p>1 Elementary was on the books, the board approved a 2 replacement, but the funding was far too little 3 for a replacement and they were going to renovate 4 that building 1 at Markham except that I caught 5 it before it happened. And so now it's being 6 replaced. But people gave the board documents 7 and they, actually, took money away from Markham. 8 The school, I think, didn't have a Castaldi. I 9 can't remember if it did. They just never 10 bothered to do a Castaldi. The condition of that 11 school was deplorable. The idea that you would 12 slap a roof on it, paint the outside and walk 13 away, I was ready to get somebody arrested when I 14 realized what they were doing. But understand 15 that the board is relying on staff, i.e., the 16 superintendent, to be truthful and transparent 17 and accurate in what they're providing, and they 18 provided a document that said replacement of 19 building 1, and that was not what was happening. 20 So how did that happen?</p> <p>21 MR. MEDVIN: Well, that's all part of the 22 question.</p> <p>23 DR. LYNCH-WALSH: That's the point; right. 24 So whether it -- it can start with RSM as a 25 performance audit, but I would happily --</p>	<p style="text-align: right;">Page 148</p> <p>1 MR. MAYERSOHN: Do we have discussion now or 2 have we had discussion?</p> <p>3 MR. MEDVIN: We have had specific discussion. 4 Does anybody else have any comments?</p> <p>5 DR. LYNCH-WALSH: We can refer it to the --</p> <p>6 MR. MAYERSOHN: Can you restate your motion, 7 Mr. De Meo?</p> <p>8 MR. DE MEO: I think we should refer this 9 matter to the Auditor General with regard to The 10 Big Three, and if there was any -- to determine 11 if there was any political agenda or other 12 illegal activity in deciding which schools were 13 allocated the funds for repairs.</p> <p>14 DR. LYNCH-WALSH: And a friendly amendment, 15 and the SMART program as a whole.</p> <p>16 MR. DE MEO: That's great. Add that.</p> <p>17 MR. JABOUIN: Can you please repeat that? I 18 need to get that, please.</p> <p>19 MS. FERTIG: I think -- I'm gonna vote 20 against it because I think it's going to slow 21 down what needs to happen.</p> <p>22 MR. DE MEO: That's fine.</p> <p>23 MS. FERTIG: And what needs to happen is 24 years in the arrears. I mean, we are years 25 behind in accomplishing things that have needed</p>

<p style="text-align: right;">Page 149</p> <p>1 to be done.</p> <p>2 MR. DE MEO: All right. But he wants my</p> <p>3 motion.</p> <p>4 MR. JABOUIN: Please.</p> <p>5 MR. DE MEO: Okay. That we refer this matter</p> <p>6 to the Auditor General for the purpose of</p> <p>7 determining if there were any political</p> <p>8 motivation or illegal activity in determining</p> <p>9 whether -- how funds were spent to repair the</p> <p>10 schools, including the SMART bond money, and</p> <p>11 if -- too fast?</p> <p>12 MR. JABOUIN: Yes.</p> <p>13 MR. MAYERSOHN: Ask Mr. Bass to type.</p> <p>14 MS. FERTIG: Right. Mr. Bass, I'm sure got</p> <p>15 it.</p> <p>16 MR. JABOUIN: I'm sorry. What happens is I</p> <p>17 have to react faster on these things. But,</p> <p>18 please, what I have so far is to refer this</p> <p>19 matter to the Auditor General, I'll make sure I</p> <p>20 find out what this matter is, for the purpose of</p> <p>21 determining if there was any political motivation</p> <p>22 or illegal activity on how funds were spent.</p> <p>23 That's where I'm at.</p> <p>24 MR. DE MEO: Including the SMART bond.</p> <p>25 MR. JABOUIN: And what is meant by "this</p>	<p style="text-align: right;">Page 151</p> <p>1 MR. MEDVIN: Right. But the implication</p> <p>2 right now, we're talking --</p> <p>3 MR. DE MEO: We're going to find paperwork.</p> <p>4 This paper wasn't signed, this control -- what's</p> <p>5 implied by this committee is that funds weren't</p> <p>6 properly spent for a reason other than what's</p> <p>7 proper. Call it what you want. I'm not gonna</p> <p>8 put a name on it. But it's real clear. Okay?</p> <p>9 That's an Auditor General matter. And if</p> <p>10 superintendents and if board members, whoever is</p> <p>11 responsible, they need to be -- that needs to be</p> <p>12 addressed by the Auditor General.</p> <p>13 MR. MAYERSOHN: So, Mr. Jabouin, what is the</p> <p>14 process for the Auditor General to audit</p> <p>15 something that's requested? Do they have to,</p> <p>16 based upon a request?</p> <p>17 MR. JABOUIN: I'm not sure, because usually</p> <p>18 the requests come the other way, around from the</p> <p>19 Inspector General to us for us to evaluate it.</p> <p>20 We haven't gone to them on that front, so I don't</p> <p>21 know that answer. They may just turn around and</p> <p>22 send it right back to me.</p> <p>23 MR. MAYERSOHN: I understand what Mr. De Meo</p> <p>24 is trying to get at, but I think either in</p> <p>25 parallel, and, again, if we get a response back</p>
<p style="text-align: right;">Page 150</p> <p>1 matter", if I have that to explain that?</p> <p>2 MR. DE MEO: Well, I asked you for an</p> <p>3 overview earlier. I'm not sure what the matter</p> <p>4 is.</p> <p>5 MR. JABOUIN: The auditing of The Big Three?</p> <p>6 DR. LYNCH-WALSH: The Big Three and the SMART</p> <p>7 program as a whole.</p> <p>8 MR. JABOUIN: Thank you.</p> <p>9 MR. DE MEO: Come on. Big Three and the</p> <p>10 SMART program -- okay. Big Three and the SMART</p> <p>11 program.</p> <p>12 MR. JABOUIN: All right. That's the motion.</p> <p>13 MR. MEDVIN: My comment, and I'm not for the</p> <p>14 motion at this point, I think maybe we should</p> <p>15 table it. Until we finish our discussion on the</p> <p>16 scope and refine it a little bit, I don't think</p> <p>17 it's appropriate to say the Auditor General is</p> <p>18 the appropriate way to go. It may be better for</p> <p>19 RSM to come up with the answers to these</p> <p>20 questions and maybe these answers would have to</p> <p>21 go to the Auditor General. That would, to me, be</p> <p>22 a better way to go.</p> <p>23 MR. DE MEO: This needs subpoena. What is</p> <p>24 implied here requires way more firepower than RSM</p> <p>25 can --</p>	<p style="text-align: right;">Page 152</p> <p>1 from the Auditor General of, you know, where are</p> <p>2 they gonna look at it? They're gonna want to</p> <p>3 find some finding or some information to move</p> <p>4 forward with it, I would believe. They're not</p> <p>5 just gonna say, yeah, the audit committee made</p> <p>6 this selection and here we go.</p> <p>7 MR. DE MEO: I believe they acted on a call</p> <p>8 recently and did an investigation, on a telephone</p> <p>9 call.</p> <p>10 MR. JABOUIN: Let's remember that there's a</p> <p>11 difference between the Inspector General and the</p> <p>12 Auditor General, as well. So some of the</p> <p>13 projects -- the audit we're going to talk about</p> <p>14 next is from the Inspector General, on that end.</p> <p>15 And the Inspector General, they don't have the</p> <p>16 staffing for this type of work. I believe they,</p> <p>17 in my last meetings with them, they indicated</p> <p>18 they had a limited amount of staffing.</p> <p>19 MR. MAYERSOHN: You're talking about the</p> <p>20 state Auditor General or county?</p> <p>21 MR. DE MEO: In this case I would say the</p> <p>22 state. To be honest with you, I wouldn't trust</p> <p>23 the county.</p> <p>24 MR. MEDVIN: We've got to vote on this,</p> <p>25 please. We have to keep moving.</p>

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<p>1 All in favor of Mr. De Meo's motion?</p> <p>2 MR. MAYERSOHN: Well, it doesn't preclude us</p> <p>3 from doing an audit, so it's just -- it's</p> <p>4 creating things in parallel paths.</p> <p>5 MS. FERTIG: Right.</p> <p>6 MR. JABOUIN: Let's also remember, though,</p> <p>7 the motions, they're not mandatory on the</p> <p>8 district. A response is mandatory, but the</p> <p>9 action, itself, it's advisory in nature. So the</p> <p>10 district could respond one way or another on</p> <p>11 that.</p> <p>12 MR. DE MEO: The district, meaning?</p> <p>13 MR. MAYERSOHN: The school board.</p> <p>14 MR. JABOUIN: Sure. Yes. Absolutely.</p> <p>15 MR. DE MEO: So they could say, no, don't</p> <p>16 refer this to the Auditor General.</p> <p>17 MR. MAYERSOHN: Correct.</p> <p>18 MR. DE MEO: Good.</p> <p>19 MR. MAYERSOHN: Correct.</p> <p>20 MR. DE MEO: That's wonderful.</p> <p>21 MR. MAYERSOHN: I don't say it precludes us</p> <p>22 from going in parallel paths.</p> <p>23 MS. FERTIG: Okay. We're voting; right?</p> <p>24 MR. MEDVIN: We're really dying on time.</p> <p>25 Let's do it by a show of hands, please?</p>	<p>1 MS. FERTIG: So back to the RSM audit, I hope</p> <p>2 we do this audit. Things are gonna go to the</p> <p>3 state, it'll take however long, and then we're</p> <p>4 just gonna have these schools in the same thing.</p> <p>5 I can tell you sitting here today those walkways</p> <p>6 at Stranahan were not done. I can tell you, I</p> <p>7 have photographs from two years ago, I'll go</p> <p>8 retake them for you today. And if you go to Ely</p> <p>9 High School, there's a gate that's secured by a</p> <p>10 chain. All it would take is bolt cutters to cut</p> <p>11 that. This is about getting things done.</p> <p>12 Truthfully, I've been working on this for four</p> <p>13 decades. All I want to do is see the work get</p> <p>14 done. I think their roofing audit pointed out</p> <p>15 what needed to be done. And if you went through</p> <p>16 that, as I did, to look at what schools and look</p> <p>17 at the demographics of those schools, it was</p> <p>18 pretty obvious that we needed to change our</p> <p>19 decision making. We have a lawsuit settlement in</p> <p>20 place for that and we have a committee that</p> <p>21 monitors it.</p> <p>22 So all of that are things that we can find</p> <p>23 out and try to correct in the future. And so</p> <p>24 I -- are we not talking about RSM or you're</p> <p>25 already in it?</p>
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<p>1 All in favor?</p> <p>2 MR. JABOUIN: We'll have to do a roll call.</p> <p>3 Mr. Medvin?</p> <p>4 MR. MEDVIN: No.</p> <p>5 MR. JABOUIN: Ms. Fertig?</p> <p>6 MS. FERTIG: No.</p> <p>7 MR. JABOUIN: Ms. Ighodaro?</p> <p>8 MS. IGHODARO: Yes.</p> <p>9 MR. JABOUIN: Mr. De Meo?</p> <p>10 MR. DE MEO: Yes.</p> <p>11 MR. JABOUIN: Mr. Mayersohn?</p> <p>12 MR. MAYERSOHN: Yes.</p> <p>13 MS. DAHL: No.</p> <p>14 MR. JABOUIN: Dahl; no.</p> <p>15 Dr. Nathalie Lynch-Walsh?</p> <p>16 DR. LYNCH-WALSH: Yes.</p> <p>17 MR. JABOUIN: So I count one, two, three,</p> <p>18 four yeses and I count three nos.</p> <p>19 Oh, Ms. Shaw?</p> <p>20 MR. MEDVIN: Are you still there, Ms. Shaw?</p> <p>21 MR. JABOUIN: Ms. Shaw?</p> <p>22 (No response.)</p> <p>23 MR. MEDVIN: I guess not.</p> <p>24 MR. JABOUIN: 4 to 3.</p> <p>25 MR. MEDVIN: The motion carries 4 to 3.</p>	<p>1 MR. JABOUIN: I was, actually, discussing the</p> <p>2 next agenda item.</p> <p>3 There is no motion that's needed for this</p> <p>4 item, though, Ms. Fertig. It was to allow the</p> <p>5 auditors to sort of --</p> <p>6 MS. FERTIG: Okay. All right. Thank you.</p> <p>7 I'm gonna get with you, personally, and then just</p> <p>8 share some things.</p> <p>9 MR. JABOUIN: Sure.</p> <p>10 MS. FERTIG: If you're going to groups to</p> <p>11 talk what you look at, I would suggest you go to</p> <p>12 the Diversity Committee.</p> <p>13 MR. JABOUIN: Okay. Thank you.</p> <p>14 DR. LYNCH-WALSH: Well, why would he -- okay.</p> <p>15 So if he's going to Diversity, you've got to go</p> <p>16 to the Facilities Task Force.</p> <p>17 MS. FERTIG: I mean, he can come to</p> <p>18 Facilities Task Force, but Diversity's been</p> <p>19 monitoring these three schools for a very long</p> <p>20 time.</p> <p>21 DR. LYNCH-WALSH: No, no, I get that.</p> <p>22 MS. FERTIG: So I know there's no</p> <p>23 conversation about that, but that is a reality.</p> <p>24 DR. LYNCH-WALSH: No, no, I'm agreeing with</p> <p>25 you. I'm just saying, if we go to one, you've</p>

<p style="text-align: right;">Page 157</p> <p>1 got to go to the other one, because both --</p> <p>2 MR. JABOUIN: There is no time to go to all</p> <p>3 of them though. Otherwise, we'll never start the</p> <p>4 project.</p> <p>5 DR. LYNCH-WALSH: Well, Diversity meets on</p> <p>6 the 1st of December and the Task Force meets on</p> <p>7 the 8th. And we actually have a subcommittee</p> <p>8 meeting tonight, so I'll bring it up there and</p> <p>9 Eric comes to each of our meetings for the most</p> <p>10 part, so where's the problem?</p> <p>11 MR. MEDVIN: All right.</p> <p>12 MR. JABOUIN: So for the next agenda item, it</p> <p>13 is the audit of the Education Case Management</p> <p>14 Software. We will start with three minutes. If</p> <p>15 we have -- it appears that we have a public</p> <p>16 speaker; three minutes.</p> <p>17 MS. FUSCO: I apologize but for the last item</p> <p>18 did you ask for any input? I was waiting until</p> <p>19 after the motion. You usually ask after if</p> <p>20 anybody else wanted to speak. I want to be able</p> <p>21 to speak on what just happened here. Is that</p> <p>22 okay, Ms. Fertig?</p> <p>23 MR. MEDVIN: All right. Two minutes.</p> <p>24 MS. FUSCO: How are you doing? Anna Fusco.</p> <p>25 Sitting and listening and watching I do have to</p>	<p style="text-align: right;">Page 159</p> <p>1 be more understanding of instead of hearsay and,</p> <p>2 you know, I depend on these people and what I</p> <p>3 get -- you know, if I'm bringing it, it must be</p> <p>4 factual. But when other people have to rely on</p> <p>5 other people bringing it, it's not factual. So</p> <p>6 more of that conversation can happen.</p> <p>7 If you're asking for facts, I think pieces</p> <p>8 that come with it have to actually be facts. I</p> <p>9 appreciate, Ms. Fertig, you saying that what is</p> <p>10 now going to happen with this motion, and not</p> <p>11 waiting for Ms. Shaw to get back on the line,</p> <p>12 that was a little bit of an injustice, but it's</p> <p>13 gonna hold off even more. And there's so many</p> <p>14 intrinsic pieces that I don't think this</p> <p>15 committee has gotten all the answers. And I</p> <p>16 think you've got a particular committee member</p> <p>17 that rather bring the vision instead of bringing</p> <p>18 facts. So maybe that can move forward in the</p> <p>19 future. My two minutes are up. Thank you.</p> <p>20 MR. MEDVIN: Okay. Thank you.</p> <p>21 MR. JABOUIN: So with this next agenda item</p> <p>22 we'll take the public speakers first, if there</p> <p>23 are any.</p> <p>24 MS. FUSCO: I'm sorry. Which item?</p> <p>25 MR. JABOUIN: This is the Education</p>
<p style="text-align: right;">Page 158</p> <p>1 say that the majority of you conduct a very well</p> <p>2 professional committee and I respect the hard</p> <p>3 work you do. I know a few in here, Ms. Fertig,</p> <p>4 you've been around forever and you bring a wealth</p> <p>5 of knowledge, especially with those schools. I</p> <p>6 walk every school all the time. There's lots of</p> <p>7 things that are done and not done and lots of</p> <p>8 rationale. We can all not know everything that</p> <p>9 is done. Things that have happened in 2014 and</p> <p>10 now in 2022, I heard the one question asked, are</p> <p>11 people that were involved in all of that bond and</p> <p>12 everything still here? I think that that should</p> <p>13 have been the first question answered, to</p> <p>14 actually see who was involved, are they still</p> <p>15 here, and can you get the answers from them?</p> <p>16 I hear a lot of conversation that there's</p> <p>17 facts, that you say the word facts are factual,</p> <p>18 but we don't hear any facts being presented. And</p> <p>19 I apologize, I didn't hear your name, I heard you</p> <p>20 specifically ask, you know, say it, say it out</p> <p>21 loud what it is. And we're not hearing any</p> <p>22 definitive. And I know that this is a committee</p> <p>23 that meets on a lot of things outside of my lane</p> <p>24 and outside of my scope, but I was hoping to sit</p> <p>25 and listening to this committee that there would</p>	<p style="text-align: right;">Page 160</p> <p>1 Management Software Audit.</p> <p>2 MS. FUSCO: So you're taking public speakers</p> <p>3 first?</p> <p>4 MR. JABOUIN: Yes.</p> <p>5 MS. FUSCO: Okay. Is there a particular</p> <p>6 software it's relating to?</p> <p>7 MR. JABOUIN: It's the education management</p> <p>8 software.</p> <p>9 MS. FUSCO: And it does what?</p> <p>10 MR. JABOUIN: It's the PCG contract.</p> <p>11 MS. FUSCO: But what software does it do?</p> <p>12 There's a ton of software that we use in Broward</p> <p>13 County Schools.</p> <p>14 MR. JABOUIN: It's the contract. It's the</p> <p>15 contract.</p> <p>16 MS. FUSCO: So it's only about the contract,</p> <p>17 not exactly --</p> <p>18 MR. MEDVIN: It's a lot more than one little</p> <p>19 piece of software.</p> <p>20 MR. JABOUIN: Yeah, it's a contract.</p> <p>21 MS. FUSCO: Okay. So is it okay if we could</p> <p>22 speak after we hear exactly what you're talking</p> <p>23 about?</p> <p>24 MR. MEDVIN: If you want to hang around late?</p> <p>25 MS. FUSCO: I'm sorry?</p>

<p style="text-align: right;">Page 161</p> <p>1 MR. MEDVIN: If you want to hang around.</p> <p>2 MS. FUSCO: Hey, you have a hard stop at one.</p> <p>3 I'm willing to do whatever you want, but I have</p> <p>4 no idea what to speak on. I have a feeling of</p> <p>5 what to speak on, but I'd like to hear some</p> <p>6 facts. Thank you.</p> <p>7 MR. MEDVIN: Well, you can listen. Thank</p> <p>8 you.</p> <p>9 MS. FUSCO: Thank you.</p> <p>10 MR. JABOUIN: So if we haven't already can we</p> <p>11 please hand out the -- can we please hand out the</p> <p>12 complaint that was sent to the Inspector General?</p> <p>13 That should be handed out right now.</p> <p>14 So the district received this complaint and</p> <p>15 there's two portions of the complaint. One of</p> <p>16 them is the forensic work. So it starts off</p> <p>17 with, on several occasions Jill Haring utilized</p> <p>18 her formal relationships with Broward County</p> <p>19 school board members to pressure district</p> <p>20 administrators into contracts with Public</p> <p>21 Consulting Group. That's the forensic portion of</p> <p>22 it and then there's also a control portion as it</p> <p>23 says that, this contract violated procurement law</p> <p>24 including a multimillion dollar contract and</p> <p>25 amendment currently. Then it gets back to</p>	<p style="text-align: right;">Page 163</p> <p>1 MR. MEDVIN: Please, gentlemen, introduce</p> <p>2 yourselves.</p> <p>3 MR. JABOUIN: Oh, I'm sorry. Yes, thank you.</p> <p>4 Also the district management next, but,</p> <p>5 please, introduce yourselves gentlemen.</p> <p>6 MR. KINCAID: My name IS Ben Kincaid and I'm</p> <p>7 a partner with Carr, Riggs & Ingram.</p> <p>8 MR. BROLINE: Rob Broline, partner with Carr,</p> <p>9 Riggs & Ingram.</p> <p>10 MR. JABOUIN: Dr. Joe?</p> <p>11 DR. PHILLIPS: Dr. Joe Phillips, Chief</p> <p>12 Information Officer for Broward County Schools.</p> <p>13 MR. LOZANO: Ernie Lozano, Task Assigned</p> <p>14 Chief of Staff, but I also oversee threat</p> <p>15 assessment, which is part of the EdPlan module.</p> <p>16 MS. WILCOX: Michelle Brian Wilcox. I'm with</p> <p>17 Purchasing. I'm sitting in. Mary is on a call</p> <p>18 real quick.</p> <p>19 MR. JABOUIN: There's somebody behind you as</p> <p>20 well. If you could introduce yourself?</p> <p>21 MR. SMITH: Me?</p> <p>22 MR. JABOUIN: Yes, please.</p> <p>23 MR. SMITH: Why?</p> <p>24 MR. MEDVIN: Because everybody that comes in</p> <p>25 here has their name put in the record.</p>
<p style="text-align: right;">Page 162</p> <p>1 forensics in which it says, I would start with</p> <p>2 the phone log and text messages between her and</p> <p>3 board members as well as the superintendent. Her</p> <p>4 cell phone is (954) 798-7148. It seems very</p> <p>5 illegal things are occurring.</p> <p>6 So this forensic report, and I have the firm</p> <p>7 of Carr, Riggs & Ingram, who also performs</p> <p>8 several projects for me, so they have done this</p> <p>9 forensic examination. They -- in the interest of</p> <p>10 time, they have as it pertains to this, they have</p> <p>11 12 recommendations, 12 observations with</p> <p>12 recommendations. They start on page 40 of the</p> <p>13 report. The conclusion on the forensic portion</p> <p>14 is on page 39 of the report.</p> <p>15 We do have responses from management that</p> <p>16 look for corrective action on that on an audit</p> <p>17 that's taken very seriously across the board</p> <p>18 throughout the district. It was a significant</p> <p>19 discussion point at the school board meeting.</p> <p>20 So I would say that the thing to do is to</p> <p>21 have the committee ask any questions of the</p> <p>22 auditors on any of the points that they have read</p> <p>23 to be able to have them answer questions as well</p> <p>24 as district management.</p> <p>25 Mr. Chair?</p>	<p style="text-align: right;">Page 164</p> <p>1 MR. SMITH: Oh, I signed in. I'm sorry.</p> <p>2 Grant Smith.</p> <p>3 MR. MEDVIN: Thank you.</p> <p>4 MS. FERTIG: Can I just ask some -- are we</p> <p>5 ready to --</p> <p>6 MR. JABOUIN: One more person. Can you</p> <p>7 please state your name?</p> <p>8 MS. GRANT: Good afternoon everyone. My name</p> <p>9 is Karlene Grant and I'm a purchasing agent.</p> <p>10 MR. JABOUIN: And Ms. Coker.</p> <p>11 MS. COKER: Good afternoon. Mary Coker,</p> <p>12 Director for Procurement & Warehousing Services.</p> <p>13 I apologize, I may have to step out on</p> <p>14 another important matter at 1 p.m., but I should</p> <p>15 be back in 15 minutes.</p> <p>16 MR. MEDVIN: Mary?</p> <p>17 MS. FERTIG: Okay. So we just got handed</p> <p>18 these documents, so if I'm understanding it, did</p> <p>19 you do this audit because you got these documents</p> <p>20 or was it already something that was in the</p> <p>21 works?</p> <p>22 MR. JABOUIN: All right. So the complaint</p> <p>23 was received through the superintendent and the</p> <p>24 chair at the time. They forwarded it to me. I</p> <p>25 ended up having some discussions with the</p>

<p style="text-align: right;">Page 165</p> <p>1 Inspector General regarding what would be done, 2 the scope and so forth. So they have their 3 concurrence on that, but the origination of the 4 project is because of the complaint that the 5 Inspector General asked -- sent us. 6 MS. FERTIG: Are they doing a concurrent 7 investigation? 8 MR. JABOUIN: No, they are not. 9 MS. FERTIG: So you asked them and they 10 referred it back to you? 11 MR. JABOUIN: I'm sorry. No, they sent it to 12 us. It came in that direction. 13 MS. FERTIG: Okay. I see. Okay. 14 So I'm looking at this and there -- so let me 15 ask you some questions. I'm just going to use 16 another point of reference. Do you have a 17 lobbyist registration system with the school 18 board? And I know the answer's yes, but I'm 19 asking. 20 MR. JABOUIN: The answer is, yes. 21 MS. FERTIG: Yes. Okay. And if you go 22 online, the answer to this is yes, if you go 23 online you can click on and see who the 24 registered lobbyists are for the school board; 25 correct?</p>	<p style="text-align: right;">Page 167</p> <p>1 Kincaid from Carr, Riggs & Ingram. 2 So the review period that was the subject of 3 our report was from January of 2020 through 4 September of 2022. The subject of the complaint 5 of Ms. Haring, she had been a long-term district 6 employee. In August of 2019 she became full-time 7 with Broward Teachers Union or BTU. The 8 combination of PCG contracts did not begin in 9 earnest until late of 2020. And the first 10 contract, or the contract I should say, was 11 approved by the board in May of 2021. There was 12 additional spending authority in June of the same 13 year, of 2021. In July of '21 is when Ms. Haring 14 terminated her employment with the district and 15 BTU and she began at some point in July of '21 16 working as an employee of Public Consulting Group 17 or PCG. Then there was an amendment, first 18 amendment in August of '21 and then there was a 19 secondary amendment in January of 2022. 20 MS. FERTIG: So she wasn't -- so if I'm 21 getting your scenario right, she wasn't the 22 employee that you refer to as a prior employee 23 entering into this agreement for the software? 24 Because it didn't have a name there, but now 25 we're seeing a complaint. So I'm just wondering,</p>
<p style="text-align: right;">Page 166</p> <p>1 MR. JABOUIN: Yes. 2 MS. FERTIG: And so I -- I have done that in 3 the past and -- to look at various things. So I 4 just would just tell you one difference I note 5 between the school board, who, actually, believe 6 it or not, had one of those first -- the first 7 lobbyist registration systems, but, for example, 8 in Fort Lauderdale, if someone makes a phone 9 call, has a Zoom meeting, an in-person meeting, 10 whatever, there's a lobbyist registration log 11 that the public can go onto and so you can see if 12 somebody has spoken with somebody. 13 I'm having a hard time understanding the 14 timeframe on this. So in the audit I read that 15 an employee had -- at some point a previous 16 employee had -- had -- had entered into a 17 contract with PSG. PSG, if I've got that right? 18 MS. GRANT: PCG. 19 MS. FERTIG: PCG, oh, thank you so much. 20 Acronyms, you know, Nathalie. 21 Okay. So I saw that. What timeframe was 22 that? 23 MR. JABOUIN: If I could ask the auditors to 24 give the committee the timeframe for the work? 25 MR. KINCAID: Yes, this is, again, Ben</p>	<p style="text-align: right;">Page 168</p> <p>1 who was the employee that entered into the 2 agreement in whatever date you just told us? 3 MR. KINCAID: Can you refer me to the 4 section? I'm not sure I understand where it's 5 coming from. 6 MS. FERTIG: No. What I'm saying is, if she 7 wasn't the person that entered into the contract 8 because the school board had a contractual 9 relationship before she was hired by this group; 10 right? 11 MR. KINCAID: So I think there may be a 12 little bit of a misunderstanding there. So the 13 complaint referred to Ms. Haring as that 14 employee. But, in actuality, Ms. Haring was an 15 employee of the district working full-time at BTU 16 until July of 2021. At that point, then, she 17 became an employee of PCG and she had terminated 18 her employment with the district. So that's 19 where that statement is coming from. It's coming 20 directly from the complaint. 21 MS. FERTIG: Okay. But what I'm saying is -- 22 so let me ask you, did Ms. Haring, at the time 23 the district entered into the contract with 24 PCG -- do I got that right, Nathalie? 25 DR. LYNCH-WALSH: Yes.</p>

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1 MS. FERTIG: Did Ms. Haring work for the
2 Broward County School Board in the capacity of
3 negotiating that contract?
4 MR. KINCAID: No, she was an employee -- she
5 was a full-time employee at the district working
6 for the Broward Teachers Union.
7 MS. FERTIG: It was not her role? She did
8 not negotiate the contract?
9 MR. KINCAID: She was not involved in the
10 negotiation process. And that was confirmed
11 based on our review of the e-mails, our
12 discussions and interviews, et cetera.
13 MS. FERTIG: Okay. I think I'm done for
14 right now. I think that -- I think that -- okay.
15 So do you find -- do you find that this is --
16 these complaints are accurate?
17 MR. KINCAID: So based off of our review of
18 the documentation made available to us we
19 determined that there was no override of the
20 district's internal controls in relation to that
21 and some of the items laid out within the
22 complaint were not fully accurate, as just
23 stated, based off of the review of the e-mails,
24 the employment tenures, things of that nature.
25 MS. FERTIG: Okay. Thank you.

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1 MR. DE MEO: Mr. Chair?
2 I'm a little confused. Your conclusion says
3 that the school board did not fully comport with
4 its policies and procedures in relation to the
5 procurement of the PCG agreement. Isn't that
6 kind of definitional of a violation of internal
7 controls?
8 MR. KINCAID: So, no. So we're talking about
9 two different aspects. So within the complaint
10 there is, you know, essentially, from -- you
11 know, and as the chief auditor has laid out in
12 his introduction, there's essentially two
13 segments of the complaint. The first is that
14 there was essentially improper or undue influence
15 in regards to the awarding of the contract and
16 the second was in relation to the violation, it's
17 called in the complaint, violation of procurement
18 laws. And so we kind of tackled that as two
19 distinct objectives in that we were looking at
20 the procurement process and how that contract was
21 awarded and then the other avenue was, was there
22 improper influence and override of the internal
23 controls?
24 And so to the second part in regards to Ms.
25 Haring and the overriding of the internal

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1 controls we found that there was none.
2 But in relation to the procurement issues, we
3 did find, you know, numerous issues as laid out
4 within the report in relation to that was not
5 fully in compliance.
6 MR. DE MEO: Yeah, I -- I understand what
7 you're saying, but, you know, you have 13, 12
8 items here, noncompliance with travel
9 reimbursement, no established policy for --
10 regarding use of personal cell phones, lack of
11 retention policy, deletion of cell phone data,
12 lack of timely submission.
13 Would any of these -- potential front loaded
14 billings -- would any of these have been
15 prevented by better internal controls?
16 MR. KINCAID: I think the answer to that
17 would be, yes, hence the recommendations within
18 the report to enhance the district's internal
19 controls.
20 MR. DE MEO: Okay. Thank you.
21 MS. FERTIG: So, basically, you did this
22 because you got a complaint about an individual,
23 but when you got into it, the individual had --
24 you were able to clear that person but you found
25 that there were some things that need to be

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1 fixed; is that basically what we're saying here?
2 MR. KINCAID: Correct. But I'm gonna back up
3 and reiterate what I mentioned earlier, that
4 there were two parts of that complaint. It was
5 in relation to Ms. Haring and there's also the
6 violation of procurement laws. And also in
7 relation to Ms. Haring's, or the allegation
8 regarding Ms. Haring, we also have to look at
9 what were their internal controls overridden by
10 district personnel in an effort for or in
11 collaboration with Ms. Haring? And so there's
12 two avenues, again, there.
13 MR. JABOUIN: If I may add, Ms. Fertig, to
14 your question? It works only one way from the
15 Inspector General to us. So, you know, we're
16 talking about a motion to them. They motioned
17 down to me and at that point I have to react to
18 it.
19 MS. FERTIG: I understand that. I understand
20 why you did it. I understand that you did it
21 because you got this. I understand that.
22 But this -- this encouraged you to do an
23 audit, but what you found was totally different
24 that what you -- it sounded like to me what you
25 found is, yeah, we have some things we can

<p style="text-align: right;">Page 173</p> <p>1 improve, but not in context to this complaint 2 because the person wasn't even employed, but 3 somebody was employed. I don't know who that was 4 because -- 5 MR. JABOUIN: Yeah, that has happened before 6 where -- remember, an allegation is an 7 allegation. When it comes in it has to be 8 tested, reviewed, and so forth. And so we have 9 had instances where they were proven to not be 10 legitimate. That's happened before and it may 11 continue. 12 MR. DE MEO: Aside from the undue influence 13 issue, which apparently has been resolved, the 14 most disturbing thing here to me is, the staff, I 15 believe, told the board that there was no 16 competitive bids required because a certain 17 statute, Florida statute regarding copyrighted 18 software and so on -- 19 MR. JABOUIN: Observation 1. 20 MR. DE MEO: -- did not require competitive 21 bidding. 22 Where was the control over that, legal 23 counsel, chief of staff, somebody saying, oh, no, 24 that's not right, they don't have any copyrighted 25 software? That's pretty -- to me, that's almost</p>	<p style="text-align: right;">Page 175</p> <p>1 Anna, I can hear you. 2 MS. FUSCO: Oh, good. 3 DR. LYNCH-WALSH: And you said it's the first 4 time and you're not familiar with audits. Stick 5 with that. 6 So, anyway, I don't disagree with the things 7 they found, but I do have some concerns about 8 things that were kind of brushed aside or glossed 9 over. So, for instance, the standards that they 10 did perform the engagement with for forensic 11 services and professional standards for certified 12 fraud examiners, due professional care. The 13 board member that attended the conference with 14 the PCG employee and the superintendent is the 15 one whose phone they couldn't get. That's a 16 problem. If you wanted someone to get a phone, 17 leaving a voicemail -- 18 MR. JABOUIN: This is related to the other 19 report, Dr. Lynch-Walsh. 20 DR. LYNCH-WALSH: No, it's not. They 21 couldn't get her phone. She's involved in this. 22 If you couldn't get her phone for one, you can't 23 get her phone for the other. 24 Refresh my -- the complaint says, I would 25 start with text messages between her and board</p>
<p style="text-align: right;">Page 174</p> <p>1 as bad as the undue influence, that we were so 2 casual. \$15 million, 15 million. I'll tell you, 3 I think your report is great and everything, but 4 I do think there is a big violation of internal 5 control and we need to tighten that up. 6 MS. FERTIG: Yeah, the charts -- the charts 7 on how many students actually benefited from the 8 expenditure of that were really, you know, I 9 mean, it really made you question the thing. 10 But, you know, it looks to me like we never got 11 around to who was the -- or what the process was. 12 At least, I'm not seeing it. There are a lot of 13 allegations in here about text messages and phone 14 calls and a lot of other things, but in the final 15 analysis somebody ordered that software for a 16 specific purpose and I'm -- yeah. 17 MR. MEDVIN: Dr. Lynch-Walsh? 18 DR. LYNCH-WALSH: Thank you. So it's 1:00. 19 I'm clear till whenever. Because I don't have 20 kids to pick up, someone else is picking them up, 21 and there's no way we're getting this done in 30 22 seconds. 23 So for as many times as I read this report, 24 it's more interesting for the things it doesn't 25 say than the things it does say. Because --</p>	<p style="text-align: right;">Page 176</p> <p>1 members as well as the superintendent. So when 2 you attempted to do that, whose phones -- because 3 there's a whole chart of whose phones they got 4 and didn't get. Apparently, the board member did 5 not have a school board issued phone and didn't 6 know she was needed to turn over -- the fact that 7 she's central to both audits is just a happy 8 coincidence. But -- so they couldn't get her 9 phone so you can't check text messages. This is 10 the same board member who had to file a lobbying 11 disclosure for the PCG employee. That would have 12 happened in January. So in terms of having 13 enough information, this definitely needs to go 14 to somebody with subpoena power because then you 15 could compel people -- well, if they've already 16 destroyed -- 17 MS. FERTIG: Well, let me ask a question. 18 Did she get a written request for that cell 19 phone? 20 MR. JABOUIN: So, I can describe that 21 situation. So, I spoke to her. I left her a 22 voicemail regarding the -- regarding the cell 23 phone, that we needed to do the procedures, and I 24 also spoke to her a week before at a workshop. 25 She indicated that she would have provided her</p>

<p style="text-align: right;">Page 177</p> <p>1 cell phone if she was aware of it. I mentioned 2 to her that I left her a voicemail. She reached 3 out to see if there was a voicemail. She did not 4 identify one there. But I don't think it's fair 5 to say, to make a conclusion because there were 6 other pieces of data that we could not receive. 7 She did send me an e-mail. Mr. De Meo, would you 8 care to be able to communicate that? 9 MR. DE MEO: I believe this was in the 10 newspaper; was it not? 11 MR. JABOUIN: I'm sorry? 12 MR. DE MEO: I believe there was a news 13 article about -- that included this language, 14 this memo, this e-mail. Anyways -- 15 DR. LYNCH-WALSH: I'd like the phone. 16 MR. DE MEO: Ms. Korn, who is my -- I am her 17 appointee or was, I don't know, Mr. Zeman, I 18 guess, has replaced her. Basically, she sent, 19 she sent Mr. Jabouin an e-mail explaining that 20 she would have provided the information had she 21 known about it, pretty much summarizing it. And 22 I think there was some -- she indicates there was 23 some miscommunication between Chief Auditor and 24 herself and that, you know, she would have given 25 whatever she had.</p>	<p style="text-align: right;">Page 179</p> <p>1 would suggest next time maybe we send Scott 2 Travis to go get somebody's phone because you've 3 got to really try harder to get a phone. 4 So all of them were here when that first 5 amendment -- no, the current superintendent was 6 not here when the May 18, 2021 contract was 7 signed, but she was here on August 24th when the 8 first amendment was signed. And there's a letter 9 in here where she's totally owning the whole 10 ESSER to re-enrollment campaign. That's her 11 thing that she spearheaded. 12 So what we don't know because they don't have 13 subpoena power is how all of this came to be. 14 Because I'm not sure that the statement about who 15 was actually driving the bus on how this all came 16 to be is accurate, because we don't know who 17 actually came up with the idea. So Jillian was 18 already at PCG, and then the superintendent gets 19 here, and then we have this whole campaign that 20 references ESSER-II, but when you get to the 21 invoice it looks like the original agreement; and 22 I completely agree with BRI that these are not 23 the same services. Because I, too, can read, and 24 what the subset of services in 4.8 that comes 25 with the amendment is specific to the</p>
<p style="text-align: right;">Page 178</p> <p>1 MS. FERTIG: But let me ask a question. 2 DR. LYNCH-WALSH: May I have the floor back? 3 MS. FERTIG: If Ms. Haring wasn't involved in 4 this because the purchase had occurred before she 5 began employment, I'm still trying to figure out, 6 I understand all the other issues you're talking 7 about. I'm still trying to figure out, if 8 something that happened in 2021 relates to a 9 contract that was signed in 2020? 10 DR. LYNCH-WALSH: Amendment is how it 11 relates, amendment. 12 Can I have the floor back? I wasn't done. 13 Okay. So there's a timeline here. So it 14 depends on whether you're asking whether she was 15 employed in one place or the other. 16 There's no dispute she was employed by PCG at 17 the time -- not of the -- well, actually, I don't 18 know of the May '21 invoice, but the first 19 amendment, which gets us to 4.8 and the whole 20 canvassing and let's go find kids using ESSER 21 funds, she was. And there's a series of -- so 22 essentially the people that were employed here 23 were the superintendent, she was employed here, 24 the board member whose phone they didn't get was 25 here or on her way out having been removed. I</p>	<p style="text-align: right;">Page 180</p> <p>1 re-enrollment campaign and the services that were 2 paid on the invoice that references 4.8 that we 3 all received have to do with the interoperability 4 services which pertain to the rest of the things 5 under 4.1, 2, 3, 4, 5, 6. So, if they performed 6 those services and they were coordinating, I 7 don't know that it needs to cost 687,000, they 8 billed 515 of it. If they did the tutoring, the 9 summer camp and all of that and someone was 10 coordinating, it suggests that that is, in fact, 11 what this invoice is for, which then leaves us 12 with a big question mark, and that was one of the 13 reasons I said that, what's interesting is not 14 sometimes what they did say, but what they didn't 15 say. 16 So one of the things they said was it 17 appeared there was no override of internal 18 controls. Well, you can't override something you 19 don't have. So, of course, that's their 20 conclusion. That's why they had how many 21 recommendations without improving internal 22 controls? So you had to infer, like they teach 23 kids to do, that what they're really saying is 24 the internal controls totally suck in this 25 district and that's why they were able to do all</p>

<p style="text-align: right;">Page 181</p> <p>1 of these goofy things. But they don't actually 2 say that, you just have to infer it.</p> <p>3 So the other thing, you know, the phone just 4 blew my mind, that we, you know, left a voicemail 5 and called it a day. But the 4.8 and this whole 6 re-enrollment campaign, they, and I totally 7 agree, say that they're not the same thing, but 8 then we never get into, how were they paid for? 9 How much were they? That amendment went to the 10 school board and everything else in this contract 11 is identified specifically line item by line 12 item, except for two other things, with dollar 13 amounts. And yet this, in the amendment, nada, 14 not a number. So the school board and the idea, 15 because at first -- this whole thing is about 16 whatever looks most obvious is where they want 17 you to stop thinking. And I turned this over, I 18 was losing sleep over this thing. I haven't 19 found anything this riveting in a long time.</p> <p>20 So -- I can hear you.</p> <p>21 So the 515 for 4.8 was approved with the 22 original contract. The original contract I think 23 was 8 million and 4.8 was in there. Then they 24 bring in the amendment and say, well these are 25 all the things that tie to 4.8, except that they</p>	<p style="text-align: right;">Page 183</p> <p>1 the services don't match.</p> <p>2 So then -- so I've been asking repeatedly for 3 clarity because I'm unclear if this is -- if this 4 whole thing was about ESSER-II, a re-enrollment 5 campaign, how much did it cost? And I'm guessing 6 that the answer's gonna be that this -- this 7 invoice for 515,250 is how much it costs, but 8 then that would suggest that the services in 4.8 9 were not performed. And they don't get into 10 whether or not those services were actually 11 performed or not or ask for the ESSER-II to see 12 how the district paid it. So we haven't gotten 13 to the other side of the house to see where the 14 funds came from.</p> <p>15 So, to me, at minimum, we have an invoice 16 that is either disguised as something else or for 17 services that we did or didn't get. It's very 18 confusing and I can never tell if things are on 19 purpose or not. And then the complaint is never 20 really answered. I think we're all clear that 21 the internal controls are insufficient and that's 22 what they're really saying.</p> <p>23 But in terms of the relationships and the 24 timeline, there is a curious set of circumstances 25 in terms of when people started, when they met</p>
<p style="text-align: right;">Page 182</p> <p>1 are not the same as the original 4.8. But 2 there's no amount. And, oh, there's no 3 additional cost to the district, there's no 4 additional spend authority and we keep it moving. 5 That was the first amendment.</p> <p>6 So an amendment came to the board, the board 7 was led to believe that they already approved the 8 spend, even though the sets of services don't 9 match, and it specifically says that there's no 10 additional charge to the district in the 11 agreement, itself, because I don't care what's in 12 an executive summary, people make mistakes in 13 those all the time. So when you go to the 14 agreement it says that there's no additional cost 15 to the district, which either means that the 16 services were free, they were all -- well, 17 actually, the agreement replaces, Exhibit D 18 replaces the original, but it doesn't replace the 19 original cost exhibit. But it could also mean 20 that it's not general funds or it's coming from 21 another source. It's not clear.</p> <p>22 Generally, board items tell you the source of 23 funds, not this amendment, except that they're -- 24 so you're sort of led to believe that it was all 25 covered under the original agreement, except that</p>	<p style="text-align: right;">Page 184</p> <p>1 together, when people filed for reelection, which 2 happened -- the board member trotted down and 3 filed for reelection the same day that --</p> <p>4 MS. FERTIG: You know, I'd be really careful 5 about making allegations about people that you 6 cannot prove.</p> <p>7 DR. LYNCH-WALSH: I'm not making allegations. 8 I didn't make an allegation.</p> <p>9 MS. FERTIG: Well, you're making inferences. 10 And I would just like to factually say, Dr. 11 Mancini is here and this is her invoice and no 12 one's even asked her yet one question about it.</p> <p>13 DR. LYNCH-WALSH: Okay. But there is a 14 timeline, and I guess you're making an inference 15 that I'm not making. I'm just saying when people 16 did things.</p> <p>17 MR. MEDVIN: Dr. Mancini?</p> <p>18 DR. MANCINI: So the period of time that the 19 auditors looked at spans two different contracts. 20 There was a contract before this for five years 21 and the new contract was initiated May 18th, 22 2021. So you need to understand that there is a 23 difference because some of the invoices that are 24 in question are related to services on a previous 25 contract.</p>

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1 The services in section 4.8 cover both
2 tutoring and the Ed Recovery Center of
3 Operations, which was the reengagement campaign,
4 and the second part that's above that
5 500-something thousand dollars, the missing
6 amount, is related to dashboards that were
7 created after that reengagement campaign. So
8 that line 687 total was spend down.

9 DR. LYNCH-WALSH: Where is the other -- which
10 invoice is the other one then?

11 DR. MANCINI: I don't know if they included
12 it or if Mr. Jabouin included it in that file
13 that was sent to everyone.

14 MS. FERTIG: So the district had a contract
15 for five years and then they entered into a new
16 contract in January of 2021.

17 DR. MANCINI: May 18th, 2021.

18 MS. FERTIG: May 18th, 2021?

19 DR. MANCINI: Correct.

20 MS. FERTIG: Okay.

21 DR. MANCINI: And many of the people -- the
22 primary people involved with that contract are no
23 longer with the district or are unavailable due
24 to a health issue.

25 MS. FERTIG: Okay. I don't like to name

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1 subpoenaing. Now, again, you don't have that
2 ability, but whether the state does or whoever
3 else does, needs to produce those phones. And if
4 those phones have been cleared of those records,
5 then, you know, whatever legal channels are
6 provided. But to see a report where we didn't
7 get the phone, we couldn't get the phone, if the
8 information has been cleared, I don't know from a
9 technology standpoint whether you can, you know,
10 find it. I mean, if it's wiped out, it's wiped
11 out. So -- but that's something very clearly
12 that we go through as advisory members, as an
13 elected official to ensure that those public
14 records -- if I use my personal phone and I
15 happen to text somebody, a lobbyist on something,
16 the lobbyist is responsible to report that
17 they've met me, and what they said, and whatever
18 it is. They have to file a report. But on the
19 other hand, I'm gonna make sure I retain that
20 record to protect myself.

21 MS. FERTIG: So I think you're right on what
22 the most serious thing in here is, which is the
23 district has no record retention system. And, I
24 mean, I know what Fort Lauderdale has, it sounds
25 like you have a similar thing. I go on this all

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1 names, but I just -- I feel like we've been
2 naming names and saying a lot of things, so can I
3 ask who was involved with that contract?

4 DR. MANCINI: Dan Gohl and Tara Rodger.

5 MS. FERTIG: Okay. Thank you.

6 MR. MAYERSOHN: Mr. Chair?

7 I don't know, I mean, when I say you guys
8 found no, obviously, problems with this contract,
9 but you did find -- exposed other material
10 weaknesses. And being an elected official, to
11 me, having gone through public records training,
12 having gone through public records training on --
13 as a school board advisory member, records
14 retention has always been drilled into us --

15 MS. FERTIG: Absolutely.

16 MR. MAYERSOHN: -- as a responsibility,
17 whether I'm on a personal phone or a city phone
18 or somebody else's phone, I am the custodian of
19 those records and it is my responsibility. And I
20 understand Ms. Korn's thing, if somebody asks me,
21 there is no period of records retention. So if
22 she's had this, and I don't know what the
23 timeframe is, whether three years, five years, 10
24 years, I believe she has a responsibility to
25 provide those records. And that gets back into

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1 the time to see who's had a conversation, you
2 know.

3 MR. MAYERSOHN: Right.

4 MS. FERTIG: And it's very, very transparent.
5 And it's a rule the lobbyists have to report
6 meetings, phone calls, text message, whatever
7 communication they have with an elected official.
8 And at a minimum I think that's something that
9 the district needs to do. And would like to
10 forward that.

11 On the other hand, it wasn't in place here.
12 And what records there are in place here, I don't
13 know if they're attached to this document.

14 So I -- you know, I would tell you that we do
15 have a lobbyist registration list. We do have
16 contacts from board members who report contact
17 with that. And I don't know that you can
18 construe anything from that, but I agree with
19 you, there should definitely be, the number one
20 thing that I think comes out of this audit is
21 there needs to be a policy where school board
22 members and others, probably, if we had one on a
23 committee like this, you would maintain that
24 record and report the contact.

25 MR. MAYERSOHN: No, well, there are -- like I

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1 said, there are systems even now, and I say
2 social media, where the concern is if somebody
3 puts out something on social media, is that a
4 public record? Some of those laws have slightly
5 changed. I know as far as, you know, lobbyist
6 reporting or whatever, some of those laws have
7 slightly changed. But in general I've always
8 been taught, whatever I write or whatever I do to
9 keep record of it, to protect myself.

10 MR. JABOUIN: Mr. Mayersohn and Ms. Fertig,
11 the recommendations that the auditors have on 9
12 as far as deletion of cell phone data; 10, lack
13 of retention policy on text messages; 11, no
14 policy on the use of cell phone, personal cell
15 phones for BCPS business; those are meant to
16 improve that control environment to prevent these
17 type of situations, so --

18 MR. MAYERSOHN: But I would -- and I don't
19 mean to interrupt you, but I would even go
20 further than that to ensure that, again, when you
21 go through, it's required, ethics training, that
22 part of it is signed off that you understand, you
23 know, whatever your requirements are, which is
24 part of, I mean, again, sunshine law, public
25 records, the whole litany of it.

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1 public just love that, because if there's an
2 issue, I guarantee you I'm gonna go see who's had
3 conversations. So I think it's a great thing.
4 It should be done and I'm amazed that it wasn't
5 done.

6 MR. MAYERSOHN: Does the school board have a
7 lobbying registration?

8 MRS. MARTE: Yes.

9 MR. MAYERSOHN: Is it -- is it -- can you
10 explain that, Ms. Marte, what's in place?

11 MRS. MARTE: Through the Chair?

12 So Ms. Coker's office, via me, reports before
13 every board meeting if any lobbyists have
14 registered to speak on any items. So we do have
15 a registration system.

16 MR. MAYERSOHN: No, I'm talking about a
17 system where, like, for example, and I bring up,
18 I just recently had it where I met with Tesla.

19 The lobbyist for Tesla has to register.

20 MS. FERTIG: Yes, it's on-line.

21 MRS. MARTE: We do have a registration
22 system; yes.

23 MR. MAYERSOHN: So it's a virtual, it's an
24 on-line platform that somebody can go up and see
25 who is representing, let's say, a specific bunch?

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1 MR. JABOUIN: So to make sure this is
2 imbedded in the training as well is what I'm
3 thinking of.

4 MR. MAYERSOHN: Well, clearly imbedded in
5 training that, you know -- I mean, you've got a
6 new board coming up. They've already started
7 texting people or whatever it is. As being
8 elected and not necessarily sworn in, you now are
9 obligated to provide or you come under sunshine
10 law. So if I were to text, you know, and bring
11 up, you know, Dr. Zeman, and I'm texting him and
12 I'm a lobbyist and I said, hey, there's something
13 coming up on the next board meeting, I just want
14 to let you know, can we have discussions, he
15 should be informed to say, are you registered?
16 Because otherwise I can't have a discussion with
17 you.

18 MS. FERTIG: And that lobbyist should -- I
19 mean, you can come up with this. I think lots of
20 public groups have a system that the school board
21 could easily replicate where the lobbyist reports
22 the contact, whether it's text, phone, Zoom --
23 whatever it is, whatever type of contact, whether
24 it was in person, it's reported and then there's
25 no question. I, personally, as a member of the

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1 MRS. MARTE: Yes.

2 MR. MAYERSOHN: And then they report when
3 they meet with a school board member?

4 MS. FERTIG: The school board member reports,
5 currently.

6 MR. MAYERSOHN: No. No, no, no.

7 MS. FERTIG: That's what I'm saying to you.

8 MR. MAYERSOHN: The school board member
9 doesn't have to.

10 MS. FERTIG: I'm saying to you that currently
11 if you go on-line --

12 MR. MAYERSOHN: No, currently, the law is is
13 that like when I met with Tesla I don't have to
14 report that.

15 MS. FERTIG: No, I understand that. I
16 understand that. What I'm telling you is, if you
17 go on-line right now on the school board page, on
18 the website go to the school board page and look,
19 there's a lobbyist registration list of
20 registered lobbyists. And you can also find out
21 who has filed forms, but it's on the school board
22 member.

23 What I'm saying is, with the City of Fort
24 Lauderdale, it's on -- and it sounds like you all
25 have the same thing, you have a web page and you

<p style="text-align: right;">Page 193</p> <p>1 go on there and the lobbyist has reported whether 2 they have had a phone call, a text, whatever, and 3 you have a clear record of what happened. 4 And my thought is, that's what the school 5 district needs to do, Ms. Marte. I don't think 6 it would be that hard because so many people do 7 it. 8 MR. MAYERSOHN: No, that's what I'm saying. 9 The law has changed where the lobbyist is 10 required to report. 11 But what disturbs me more so than anything 12 else is the public records retention. As I said, 13 if I have a cell phone, whether it's a school 14 board employee or a school board member and I 15 have a personal phone, whatever information goes 16 back and forth has to be kept as a public record 17 if it's related to your job, this responsibility. 18 I mean, if you're texting back, hey -- you know, 19 I'm texting to my son and say, yeah, I'll be 20 there in 10 minutes, I don't have to retain that. 21 But if I'm talking about an issue or 22 communicating, that becomes a public record, 23 especially something that I'm going to be voting 24 on. 25 MS. FERTIG: I hate to say this, but could we</p>	<p style="text-align: right;">Page 195</p> <p>1 school intensive tutoring, out of school summer 2 programs and other wrap around services designed 3 to support students not meeting academic 4 progress, which would appear to be coordinating 5 all of the other things that are in this 4.0 6 section. 7 DR. MANCINI: The coordination of the 8 tutoring in 4.1 and 4.2 is in a different line. 9 DR. LYNCH-WALSH: Oh, well, that gets us back 10 to -- 11 DR. MANCINI: Because you have 4.1, 4.2 and 12 there are sections of that that we did not 13 utilize. And then you have 4.6 and 4.7. 14 DR. LYNCH-WALSH: Yeah, 4.6 and 7 seem to 15 duplicate 4.8, and duplication was sort of a 16 recurring theme here. 17 But what I'm saying to you is that the 18 invoice specifically says interoperability 19 services Education Recovery Center of Operations, 20 4.8, and then we also got an Excel spreadsheet 21 where it referenced a purchase order that listed 22 University Tutors, which then, also, suggests 23 that these things are related. 24 What I'm not seeing anywhere are words like 25 ESSER-II re-enrollment campaign, dashboard,</p>
<p style="text-align: right;">Page 194</p> <p>1 take a two-second break? I need to go pay for 2 more parking because I thought we were going to 3 be concluding at 1:00. 4 MR. MEDVIN: We're going to be concluding 5 very soon. 6 MS. FERTIG: All right. 7 MR. MEDVIN: Dr. Lynch-Walsh? 8 DR. LYNCH-WALSH: So I just want to take us 9 back to this invoice so I'm clear on what it 10 paid -- what the district was invoiced for and 11 what it paid for. Because, generally speaking, 12 invoices should reflect whatever it is you're 13 paying for. 14 So the entire amount associated with 4.8 15 687,000, give or take. Invoice Number 222076 16 dated November 9th specifies that it's the 17 service period May 1st, 2021 through October 18 15th, 2021, and it is for the interoperability 19 services Education Recovery Center of Operations 20 4.8, 515,250. 21 What is that actually for? Is that for the 22 main 4.8 as described? Because it matches. This 23 matches what's in 4.8, district wide coordination 24 of logistics and accountability with SBBC 25 organization and community partners to deliver in</p>	<p style="text-align: right;">Page 196</p> <p>1 nowhere on an invoice, nowhere in a purchase 2 order. 3 So if you're saying -- so this 55,250 was for 4 what? 5 DR. MANCINI: It's my understanding that was 6 related to the reengagement campaign. 7 DR. LYNCH-WALSH: Your understanding from 8 whom? Because as someone pointed out -- 9 DR. MANCINI: From the work that was done 10 because I did not come into this until November. 11 So if you notice in some of the records you'll 12 see an enormous amount of e-mails under my name 13 because I asked a lot of questions to try and 14 figure out what was associated with what. 15 DR. LYNCH-WALSH: Right. But we know that 16 the superintendent was the lead on this 17 re-enrollment campaign because she has a letter 18 of recommendation and very clearly took 19 ownership. And, in fact, in the letter it said 20 it was so successful that she brought a board 21 member with her to the IT conference in February 22 to talk about how successful it was. And in the 23 report I believe that when she was asked about it 24 she said there was no academic plan so she had to 25 intervene and deal directly with PCG.</p>

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<p>1 So you're telling me that -- and I get it, 2 people's names are on a lot of things around 3 here, and they're like, ooh, your name's on it. 4 So what you're saying is that's your 5 understanding, but, in fact, this invoice may or 6 may not actually -- it could be for what it says 7 it is, but people are telling you it's for the 8 re-enrollment campaign. Got it. Okay. 9 So then the other invoice that gets us to 10 687, does anyone know the invoice number for 11 that? 12 MS. HARPALANI: This is Jennifer Harpalani. 13 The second invoice is 226841. 14 DR. LYNCH-WALSH: 226841? 15 MS. HARPALANI: Yes. And that was for the 16 amount of \$171,750. That brings the total up to 17 687. 18 DR. LYNCH-WALSH: That's lovely. Okay. So 19 in the invoices that we got, because these things 20 don't -- 21 MS. HARPALANI: It was in the invoice that 22 was provided. 23 DR. LYNCH-WALSH: It was or wasn't? 24 MS. HARPALANI: Yes, it was. 25 DR. LYNCH-WALSH: So which of these documents</p>	<p>1 in what was submitted to the state I can account 2 for about three and a half, but my next question 3 is, how did we spend the difference, and that 4 presumably we spent it in the last school year? 5 It was what I thought was a simple question but 6 since I couldn't get an answer I'm asking the 7 state already. 8 But if someone knows in this room, that would 9 be great. Because I kind of go to the Pat Reilly 10 school of audits, where, you know, if you bump 11 into something along the way, you started asking 12 questions about that, too. 13 So we had an \$8.4 million allocation for 14 22-23 and 23-24 I can see about three and half 15 million. Presumably we spent ESSER-II funds, 16 especially on the re-enrollment campaign, but it 17 sounds like we're trying to say at best we spent 18 a few hundred thousand on the re-enrollment 19 campaign and I'm just trying to confirm that. 20 And I only start asking a thousand questions 21 when you don't confirm my simple ask when I 22 wasn't really thinking that anybody was up to 23 something. 24 MR. MEDVIN: Okay. We're gonna have to cut 25 the meeting short. Well, not short it's 1:30,</p>
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<p>1 would it be, because they're not by invoice 2 number, which was really frustrating? 3 MS. HARPALANI: It was -- it was 5402662757 4 and it has the description Education Recovery 5 Center of Operations. 6 DR. LYNCH-WALSH: Hold on I'm still, 266 -- 7 MS. HARPALANI: 2757. It should be right 8 before the two line items. I think one was a 9 combined invoice. 10 DR. LYNCH-WALSH: Yeah, I'm still trying to 11 find the 266. 12 MR. JABOUIN: Is the concern, Dr. 13 Lynch-Walsh, that ESSER funds were used for this? 14 DR. LYNCH-WALSH: Well, that's my next thing. 15 MR. JABOUIN: We're gonna run out of time. 16 DR. LYNCH-WALSH: I don't see that invoice in 17 here. I don't see that number. You said 18 540266 -- 19 MR. JABOUIN: What I would like to do is take 20 your concern into the audit that's being done, 21 the single audit, and I can talk about that 22 concern with the auditors. 23 DR. LYNCH-WALSH: Well, my next question. So 24 if ESSER-II funds were used, because the district 25 had 8.4 million allocated for non-enrollment and</p>	<p>1 whatever. Unfortunately, we can't schedule a 2 special meeting in December because of all kinds 3 of conflicts. The next meeting is scheduled for 4 January 26th. 5 I'd like it to say in advance, if it's 6 possible if we could do the 9:00 meeting again to 7 give us some extra time, we could consider that. 8 DR. LYNCH-WALSH: Well, the board could also 9 decide to refer this to the Auditor General, 10 because that's another, this is like another one. 11 MR. MEDVIN: I think they have more to 12 discuss on it. 13 DR. LYNCH-WALSH: Pardon? 14 MR. MEDVIN: I think we have more to discuss 15 on it. 16 DR. LYNCH-WALSH: Right. Well -- 17 MS. FERTIG: Are you saying -- is there any 18 possibility of setting a special meeting? 19 January 26th seems a long time to leave all of 20 these statements that have been made out there. 21 MR. MEDVIN: Well, December doesn't work. 22 MR. JABOUIN: Yeah, the challenge, Ms. 23 Fertig, is the unavailability of staff and the 24 limited time frame between the Thanksgiving 25 holidays and when the district individuals leave,</p>

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<p>1 when people have to come back, when the package 2 has to be ready. So people don't get back until 3 January 7th, and then we have to get the package 4 ready like a week ahead of time. So there's a 5 lot of factors that go into it.</p> <p>6 MS. FERTIG: Yeah, I don't know that we need, 7 I wasn't suggesting a new packet. I was 8 suggesting that we all maintain, keep our records 9 from today's packet and finish this conversation.</p> <p>10 MR. JABOUIN: I'll look into it on that end.</p> <p>11 MS. FERTIG: I just am concerned that there 12 are so many statements out there that have been 13 made that we need to just kind of narrow in on 14 and get accurate information.</p> <p>15 MR. JABOUIN: I'll take a look into that. I 16 believe he's going to let the public speaker 17 speak.</p> <p>18 MR. MEDVIN: Do we have any public comments 19 before we run?</p> <p>20 MR. JABOUIN: Ms. Fusco, your comments? Two 21 minutes? Ms. Fusco?</p> <p>22 MR. MEDVIN: Does anybody have any public 23 comments?</p> <p>24 MS. FUSCO: Yes, I do.</p> <p>25 MR. MEDVIN: Right now. You've got two</p>	<p>1 not talking about what we don't see. We're not 2 talking about what we didn't read.</p> <p>3 I'm an educator and it's not how things 4 should work. There's been information. There's 5 looked into. There's been conversations. We're 6 hearing about spreadsheets and invoices and so 7 forth. And we know it's out there and it's 8 public record. And also hearing people's names 9 mentioned. And I'm just going to state it for 10 the record Jill Haring was an impeccable employee 11 of Broward County Public Schools for 23 years, 12 highly effective, well respected. And, yes, she 13 did work for the Broward Teachers Union for two 14 years. And she was not an active employee in 15 Broward Schools at the time, but still employed. 16 And to hear a particular person, that's all they 17 do, is just attack without facts. Again, having 18 seen facts from, well, we're not seeing what we 19 don't see.</p> <p>20 And I'd just like to state for the record, I 21 appreciate those that asked fruitful questions, 22 chimed in and tried to deescalate the attack and 23 the unnecessary berating, which, this is one of 24 the most professional committees I've seen. And 25 I appreciate it and I know you guys all have</p>
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<p>1 minutes. We've gotta run.</p> <p>2 MS. FUSCO: First, could you restate when you 3 set for the next meeting? I apologize, I didn't 4 hear it.</p> <p>5 MR. MEDVIN: It's scheduled for the 26th of 6 January.</p> <p>7 MS. FUSCO: Okay.</p> <p>8 MR. MEDVIN: We're trying to find an earlier 9 date in addition because it so far out.</p> <p>10 MS. FUSCO: Okay. Alrighty. Anna Fusco.</p> <p>11 Listening to the conversation, you have a 12 reputable company that I see did this, that 13 they're in the top 25 in the country nationally 14 ranked and you have a particular member of 15 committee that wants to tend to berate and trash 16 instead of just asking direct questions and 17 having a real question.</p> <p>18 We see a lot of conversation happening, but 19 we haven't really heard direct questions. It's 20 more roundabout. And I also heard several times 21 about a timeline that was clearly stated. Thank 22 you, Ms. Fertig. It was well presented. There 23 was another particular member that's not a voting 24 member that sits at the table that gave 25 definitive answers. And I did hear, but we're</p>	<p>1 respectable titles and put in the work. But to 2 get it moving faster it would be better if the 3 chair would importantly not continue to allow a 4 particular member to sit there and attack 5 citizens.</p> <p>6 MR. MEDVIN: Thank you. Your two minutes is 7 up.</p> <p>8 MS. FUSCO: Thank you.</p> <p>9 MR. MEDVIN: We'll take it under advisement. 10 Happy Thanksgiving everybody.</p> <p>11 MR. MAYERSOHN: Mr. Chair, been -- before we 12 adjourn, can I just ask if -- and, again, making 13 a motion, because, again, Mr. Jabouin said to get 14 information we have to make it as a committee, so 15 if Mr. Vignola or whoever legal counsel can opine 16 on the requirements of retaining public records 17 and the obligations that are required?</p> <p>18 MS. FERTIG: And can I add to that and I'll 19 second it?</p> <p>20 MR. MAYERSOHN: You can add whatever you 21 want.</p> <p>22 MS. FERTIG: And also the requirement, the -- 23 some kind of a transparent requirement for us to 24 see --</p> <p>25 MR. JABOUIN: Quick question for you, Ms.</p>

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1 Fertig? Do you want him to do this at the board
2 level or do you want him to discuss that with the
3 audit committee?

4 MS. FERTIG: I just think that for the whole
5 district, the audit committee, the board and
6 everybody, we need to have a conversation on
7 having a transparent lobbyist thing and --

8 MR. MAYERSOHN: Right. Whether you're a
9 public employee or an elected official, there are
10 rules that apply for maintaining public records.

11 MR. JABOUIN: And what are we asking Mr.
12 Vignola?

13 MR. MAYERSOHN: So we're asking Mr. Vignola
14 to provide an opinion, or, you know, in other
15 words, what the requirements are.

16 MRS. MARTE: A legal summary.

17 MR. MAYERSOHN: A legal summary of what the
18 retention records are. Are you required to, you
19 know, retain the record after you leave your
20 employment or does that cease? You know, and,
21 again, I don't want to say penalties, if you
22 erase records or not -- you know, whatever it may
23 be. I mean, he -- he may retain, you know, what
24 the sunshine law is, public records, but, again,
25 so everybody is aware of it, I think it's

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1 just including that in this for the legal
2 department to figure out how they're going to do
3 that. That has nothing to do with training.

4 MR. MAYERSOHN: No, but, Nathalie, we've been
5 trained 25 million times on public records,
6 sunshine law. Every year I have to go through
7 four hours of training. You know, I still do it.
8 Whether I've done it or not, I still do it every,
9 you know --

10 DR. LYNCH-WALSH: Right. But I assume you're
11 not deleting your text message.

12 MR. MAYERSOHN: So that's my motion. It was
13 seconded.

14 MS. FERTIG: I seconded it. Can we just say,
15 yes?

16 MR. MAYERSOHN: Can we -- all those in favor?

17 COMMITTEE MEMBERS: Aye.

18 MR. MAYERSOHN: There you go.

19 MR. JABOUIN: It's unanimous. Adjourned.

20 Thank you. Happy Thanksgiving everyone.

21 (Meeting was concluded at 1:38 p.m.)
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23
24
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1 important to know.

2 MS. FERTIG: Are we able to tack on set up a
3 process for lobbyist registration --

4 MR. MAYERSOHN: And including reviewing the
5 lobbyist registration.

6 MS. FERTIG: A lobbyist contact log is what
7 they call it.

8 MR. JABOUIN: All right. Thank you.

9 MR. MAYERSOHN: So that's my motion.

10 MS. FERTIG: Second.

11 DR. LYNCH-WALSH: Can we include what's
12 already in the board member training? Because
13 someone was telling me that that was covered,
14 text messages were covered in the December 7th
15 ethics training.

16 MR. MAYERSOHN: Whatever -- I just want Mr.
17 Vignola to create a legal --

18 DR. LYNCH-WALSH: Right. But it would be
19 helpful to see what they've already been trained
20 on, because --

21 MS. FERTIG: But as much as they've been
22 trained the district does not have a transparent
23 place for us to go and look and see what that
24 contact's been, whereas most municipalities and I
25 think the county have that. And that is, I'm

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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 cause, nor am I financially
14 interested in the outcome of this action.

15 Dated this 28th day of November, 2022, Fort
16 Lauderdale, Broward County, Florida.

17 

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



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