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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, JANUARY 26, 2023
9:35 A.M. - 1:33 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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MS. DONTE COLLINS, Director, Charter Schools
Management/Support
MS. CHARISSE MERCHANT-JAMES, Assistant Principal,
Whiddon-Rogers Education Center
MS. KARLENE GRANT, Purchasing Agent III
MS. SHAFEZA MOONAB, Bargaining Unit Rep, BTU
MS. SUSAN BENAK, Manager, Certification/Incentives

INVITED GUESTS:

MR. ROB BROLINE, Partner, Carr Riggs & Ingram CPAs &
Advisors
MR. BEN KINCAID, Partner, Carr, Riggs & Ingram CPAs &
Advisors
MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
Advisors
MS. TANYA DAVIS, Partner, S. Davis & Associates
MS. JOY CHAMBERS-NICHOLAS, S. Davis & Associates
MR. TIM BASS, Court Reporter, United Reporting, Inc.

GUESTS:

RUTH CARTER-LYNCH
STACY WIN
GRANT SMITH, StrategySmith, P.A.

PUBLIC SPEAKERS:

MR. ANDREW CHECKETTS, Herff Jones
MR. RICHARD PINSKY, Herff Jones
MR. JOSEPH M. GOLDSTEIN, Shutts & Bowen

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COMMITTEE MEMBERS IN ATTENDANCE:

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

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
MS. ANN CONWAY, Manager, Internal Funds Audits
MS. JENNIFER HARPALANI, Information Technology Audits
MS. HERMINE JAMES, Manager, Property & Inventory Audits
MR. ERIC SEIFER, Auditor III
MS. ELENA PRITYKINA, Auditor III
MS. MICHELE MARQUARDT, Executive Secretary
MS. JENNIFER DAILEY, Clerk Spec C
MS. ASHLEY ACEVDEO, Inventory Audit Specialist
DISTRICT STAFF:
MRS. JUDITH MARTE, Deputy Superintendent, Operations,
Office of the Deputy Superintendent, Operations
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
MR. ALAN STRAUSS, South Regional Superintendent
MR. ROLANDO ALVAREZ, Executive Director, Student Trans
& Fleet, Transportation & Fleet Services
MS. LATONIA GREEN, Executive Director, ESE & Support
Services
MS. BECKY McMAHAN, Director, Budget
MR. OLEG GOROKHOVSKY, Director, Accounting & Financial
Reporting
MS. MARY COKER, Director, Procurement & Warehousing
Services
MS. SUSAN ROCKELMAN, Director, Talent Acquisition&

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1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MEDVIN: Good morning, everyone. Let's
4 begin the meeting with the pledge, please. All
5 rise.

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

8 MR. MEDVIN: Good morning. Can we start with
9 a roll call, please? Everybody please state your
10 name clearly. We have a lot of people.

11 MR. JABOUIN: Roll call. Thank you. Good
12 morning. A few administrative matters to the
13 members. You can see there's a notation in front
14 of the microphones. So we do want to make sure
15 that the accuracy of the minutes are correct and
16 the communications are also correct, so please
17 speak loudly and into the microphone. Please
18 make sure that the green button is lit. Thank
19 you very much.

20 With respect to the roll call, Ms. Rebecca
21 Dahl?

22 MS. DAHL: I'm here. Thank you.

23 MR. JABOUIN: Thank you, Ms. Dahl.

24 Mr. Anthony De Meo?

25 MR. DE MEO: Here.

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<p>1 MR. JABOUIN: Ms. Mary Fertig. 2 MS. FERTIG: Here. 3 MR. JABOUIN: Ms. Itohan Ighodaro? 4 (No response.) 5 MR. JABOUIN: Dr. Nathalie Lynch-Walsh? 6 DR. LYNCH-WALSH: Here. 7 MR. JABOUIN: Mr. Robert Mayersohn? 8 MR. MAYERSOHN: I'm here. 9 MR. JABOUIN: Mr. Andrew Medvin? 10 MR. MEDVIN: Here. 11 MR. JABOUIN: Ms. Phyllis Shaw? 12 (No response.) 13 MR. JABOUIN: Ms. Jaclyn Strauss. 14 MS. STRAUSS: Present. 15 MR. JABOUIN: The other, I'll introduce. I 16 was just informed of your attendance. 17 MS. CARTER-LYNCH: Ruth Carter-Lynch, Torey 18 Alston's appointee. 19 MR. JABOUIN: Good morning, Ms. Carter-Lynch. 20 MS. CARTER-LYNCH: Good morning. 21 MR. JABOUIN: I'm Joris Jabouin, the Chief 22 Auditor. 23 MS. ARCESE: Ali Arcese, Office of the Chief 24 Auditor, Audit Director. 25 MRS. MARTE: Good morning. I'm Judith Marte,</p>	<p>1 Approval of the Agenda. Any comments or 2 additions? 3 MS. FERTIG: So moved. I move that we adopt 4 the agenda. 5 MS. STRAUSS: Second. 6 MS. FERTIG: That was, I move we approve the 7 agenda. Thank you. 8 MR. MEDVIN: Okay. All in favor? 9 COMMITTEE MEMBERS: Aye. 10 MR. MEDVIN: Opposed? 11 (No response.) 12 MR. MEDVIN: Agenda is approved. 13 Okay. You're on. 14 MR. JABOUIN: Thank you. 15 MS. FERTIG: I know we just moved this, but 16 I'm just wondering, there are so many agenda -- 17 so many huge reports on here today. In the 18 interest of time I'm wondering, and I don't mean 19 to be disrespectful, Mr. Jabouin, but is it 20 possible to move your report down and -- I don't 21 know. I just don't want to leave here today 22 without having completed some of the ones that 23 are before us, but -- I'm just asking that. 24 MR. JABOUIN: If I may cover something 25 important regarding that particular matter, Ms.</p>
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<p>1 Deputy Superintendent for Operations. 2 MS. MOTIWALA: Good morning. Erum Motiwala, 3 Chief Financial Officer. 4 DR. MANCINI: Good morning, Nicole Mancini, 5 Chief Academic Officer. 6 MR. PHILLIPS: Good morning, Dr. Joe 7 Phillips, Chief Information Officer. 8 MR. MEDVIN: Thank you. 9 MR. JABOUIN: In the back, Meredith? 10 MS. ARLOTTA: Meredith Arlotta, Office of the 11 Chief Auditor. 12 MS. CONWAY: Ann Conway, Office of the Chief 13 Auditor. 14 MS. JAMES: Hermine James, Office of the 15 Chief Auditor. 16 MS. MARQUARDT: Michelle Marquardt, Office of 17 the Chief Auditor. 18 MS. DAILEY: Jennifer Dailey, Office of the 19 Chief Auditor. 20 MS. HARPALANI: Jennifer Harpalani, Office of 21 the Chief Auditor. 22 MR. JABOUIN: We also have Eric Seifer from 23 the Office of the Chief Auditor and Ashley 24 Acevedo as well. 25 MR. MEDVIN: Okay. First item is the</p>	<p>1 Fertig? I wanted to mention to the committee 2 that there are some reports that we should seek 3 to approve. So, for example, the Independent 4 Auditor's Reports over Internal Controls, over 5 Financial Reporting, the Management Letter, this 6 is Agenda Item Number 9, we should seek to 7 approve that as well as Agenda Item Number 14, 8 the Internal Funds Report, because of the Auditor 9 General requirements. Item number 10, the S. 10 Davis Reports, the single audits, Number 16, the 11 Auditor General Reports, Number 17, The Big 3 12 School Debriefing, so that the work can begin on 13 that. And then with respect to Items 12 and 13 14 on the Caps and Gowns, the district needs to meet 15 with the vendor and for the board to make 16 decisions, because the -- the vendor situation 17 with the schools and the graduation, the timing 18 of that is becoming a challenge for the schools. 19 MR. MEDVIN: Ms. Strauss? 20 MS. STRAUSS: Yes, I appreciate your input on 21 what you would like to see prioritized, however, 22 Number 15 definitely needs to be moved up. 23 That's a nonnegotiable for me. I'm not -- I'm 24 not -- I don't think that that should be at the 25 bottom of the agenda. School safety is the most</p>

important thing. Thanks.

MR. JABOUIN: And if I may? We do have outsiders that are rotating in within the timeframes that are there. We do need to cover that. But individuals from RSM, they're scheduled to dial in at approximately that same time.

MR. MEDVIN: RSM is going to be with us by phone and they're scheduled to call in at 11:45.

MS. STRAUSS: We can't get them in earlier?

MR. MEDVIN: I didn't make the schedule. Ms. Dahl?

MS. DAHL: I just want to let you know that I have a prior engagement this afternoon, so I will be leaving at 12:30 regardless of whether we're done or not. I have to be out of here at 12:30.

MR. MEDVIN: Okay. Thank you.

MS. FERTIG: Okay. If that's the case then I'm sorry I said anything.

MR. MEDVIN: Okay. Any public speakers?

MR. JABOUIN: No public speakers at this time.

MR. MEDVIN: Okay. I need a motion for the approval of the minutes from the last meeting.

MR. MAYERSOHN: Motion to approve.

as Agenda Item Number 8.

MR. MEDVIN: Mary?

MS. FERTIG: Is Mr. Vignola with us today?

MR. JABOUIN: Mr. Vignola, he is prepared to dial in if we would like him to do so, Ms. Fertig.

MS. FERTIG: Well, I -- on the public records retention requirements, I have some questions on that about how it pertains to the board members as well as the board. And I just want to make sure we don't run afoul of anything. There was a lot about e-mails and texts and so forth, so I want to make sure that we are -- any other -- any other forms of social media that we might use, I just want to make sure we don't run afoul of anything. So, actually, a very brief summary from him would probably, I think, be helpful as to how long we retain records; which records we retain; and so forth. When I started this committee they told us to keep the hard copy of everything that we wrote notes on. I have a lot of notes today. So I just -- I would just appreciate just a very concise statement of what the board -- I think we're under the same public records rules as the board, so I would like a

MR. MEDVIN: Second?

MS. DAHL: Rebecca Dahl, I second.

MR. MEDVIN: Okay. Any comments; questions? (No response.)

MR. MEDVIN: All in favor?

COMMITTEE MEMBERS: Aye.

MR. MEDVIN: Opposed? (No response.)

MR. MEDVIN: Motion carries. The minutes are approved.

My comments are very brief, as usual.

This is a very large agenda and there's a lot going around externally. I would like to ask the committee to concentrate on the report in question and keep our comments to the point so we can move and try to get this whole agenda in.

Thank you.

Item Number 8. Follow Up with Legal Summaries.

MR. JABOUIN: Thank you, Chair.

Agenda Item Number 8 are memorandums that are prepared by the Office of the General Counsel based on prior audit committee requests. They were prepared by Deputy General Counsel Robert Vignola and they are included into your package

very concise statement of what expectations for them are, what expectations for us would be. And does anybody else want to comment on that just before I move onto the next one, because I do have comments on the next one.

MR. MEDVIN: Are we getting Mr. Vignola?

MR. JABOUIN: Yes, he's being called and I'm just awaiting information from BECON that he's on the line.

MR. MAYERSOHN: Are you phoning a friend; is that it? Is that why you're calling?

MS. FERTIG: Huh?

MR. MAYERSOHN: Forget it.

MS. FERTIG: There we go, that's good, Bob.

No, I was just going to say, we don't even need to go through this, we could just get a concise letter sent to us just outlining those points, which I think would be helpful for us to refer to from time to time.

And I know you know all of this, but I just think that --

MR. MAYERSOHN: I mean, it's -- depending upon the record, it's more -- I mean, there's -- in my opinion some of it is especially e-mails and texts. If it's transitory, you know, like,

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1 hey, by the way, the board meeting's at 3:00
2 whatever, I mean, some of this record keeping, it
3 all depends upon what the message is. Facebook
4 Messages have changed recently. I don't know if
5 the Board policies are updated with state
6 statute. I mean, I understand they're board
7 policies, but they may not align with what state
8 statute is, currently, especially the next one
9 being the lobbyists. I don't know -- again, I
10 know from a public elected official standpoint,
11 we're not required anymore to report the
12 lobbyist. It falls on the lobbyist, not on the
13 elected official.

14 MS. FERTIG: So that was the next thing I
15 wanted to go to, because I think when we spoke at
16 the last meeting we were talking about that. And
17 I know I had sent you an example of what Fort
18 Lauderdale does where -- and regardless of
19 whether the school board member has to report it
20 or not, I would really like to see us institute
21 the system where the lobbyist has to report every
22 single contact, which is what, I think, is
23 required.

24 MR. MAYERSOHN: Right.

25 MS. FERTIG: And I agree with you. I mean,

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1 throughout today's audits you see policies that
2 need to be updated. But this one I think someone
3 really needs to look at pretty quickly.

4 MR. MEDVIN: Dr. Lynch-Walsh?

5 DR. LYNCH-WALSH: The district is going to be
6 engaging a firm to, basically, take over policies
7 and make sure they're in alignment and follow
8 state law, because, absolutely, there are
9 policies that are so outdated they're referencing
10 statutes from 30 years ago. And rather than tax
11 staff any further, they're going to be getting a
12 firm that specializes in policy development.

13 MR. MEDVIN: Is that a law firm or a
14 specialized firm of some kind?

15 DR. LYNCH-WALSH: Well, one of the companies
16 I heard thrown out there, there's NEOGOV, Ordocs
17 is another one. I'm not sure if it's coming to a
18 workshop, but I keep hearing that it's in the
19 atmosphere, which is absolutely necessary. And
20 this is like a short-term problem because there
21 will be -- this is going to be handled so that
22 we, moving forward, don't have things out of sync
23 and we can find policies. There are policies you
24 can't even find on our website.

25 MS. FERTIG: So I don't -- on the first one,

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1 the public records retention, I don't think
2 that's a short-term. I think that's one that
3 everybody could use a refresher on, just a short
4 cheat sheet. I don't think we need a 20-page
5 memo, but just something that's simple for people
6 to follow.

7 MR. JABOUIN: So, Ms. Fertig, so a legal
8 summary on public record retention for audit
9 committee members?

10 MS. FERTIG: Well, for anybody subject to
11 Sunshine. So it would go beyond audit committee.
12 I think just a user-friendly cheat sheet on what
13 records they are required to retain and for how
14 long.

15 MR. JABOUIN: Okay. So noted, Ms. Fertig.

16 MR. MEDVIN: Any luck with Mr. Vignola yet?

17 MR. JABOUIN: So we are trying to find his
18 office. He did not answer his phone. He is
19 aware of it and they're going to let us know when
20 he's on.

21 May I suggest --

22 MR. MEDVIN: Are there any other comments on
23 this while we're waiting?

24 MS. FERTIG: Well, if we're waiting, I would
25 just still say, I think this lobbyist, I will

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1 tell you I go on the public records site for the
2 City of Fort Lauderdale all the time to see what
3 lobbyist meetings are occurring. It's a very
4 user-friendly site and the lobbyists are required
5 to do it. And I, personally, feel that that
6 needs to be instituted as quickly as possible.

7 MR. JABOUIN: So, Ms. Fertig, you had sent me
8 the link to the lobbyist site for the City of
9 Fort Lauderdale. I can speak to the
10 superintendent's office and the risk management
11 area to have them take a look at that and see if
12 improvements are needed for our site,
13 particularly compared to theirs.

14 MS. FERTIG: Well, it's just kind of a major
15 difference in that lobbyists are required to
16 report contact with the elected officials. So I
17 don't see that on our website at all.

18 MR. MAYERSOHN: I would even go further, is
19 that other forms, and, again, I'm only comparing
20 elected officials, versus -- municipal elected
21 officials versus school board members, but there
22 are forms, for example, charitable fundraisers or
23 whatever that you participate in or things that,
24 you know, if you're participating in a fundraiser
25 for another elected official there are forms that

<p style="text-align: right;">Page 17</p> <p>1 are required by Broward County that I know, for 2 our city, when I fill out a form, it is easily -- 3 I don't want to say easily, but it is a public 4 document for the public to go in and find, not 5 necessarily somebody would have to request a 6 public records request.</p> <p>7 So, you know, going on to lobbyists and 8 everything else, I think that's a comprehensive 9 review of finding that if a school board member, 10 you know, is required to fill out a form and post 11 it, that it remains posted. Like, for example, 12 financial disclosure should be posted on a school 13 board site. As a school board member, I mean, I 14 know as an elected official we have it --</p> <p>15 MS. FERTIG: I agree.</p> <p>16 MR. MAYERSOHN: -- which you can go through, 17 you know, the ethics commission. But, again, 18 those are types of things that the school board 19 should have and maintain somewhere on the school 20 board website as opposed to meandering through 21 other areas.</p> <p>22 MS. FERTIG: I absolutely agree with that.</p> <p>23 MR. JABOUIN: Mr. Vignola is on the line, Ms. 24 Fertig.</p> <p>25 MS. FERTIG: Oh, hi, Mr. Vignola.</p>	<p style="text-align: right;">Page 19</p> <p>1 various retention periods.</p> <p>2 So the quick and simple thing is, if you are 3 a member of an advisory committee like the audit 4 committee and you receive a document pertaining 5 to the work of the committee in your role as a 6 committee member, that's a public record, share 7 it with Mr. Jabouin, so he may, as part of being 8 records custodian for the agency, and he will be 9 able to make sure that it is retained for the 10 proper duration of time in accordance with the 11 record retention schedule for the content of that 12 document.</p> <p>13 And, again, it's the content of document that 14 dictates the retention period, not the whether 15 the document is a physical document or an 16 electronic document, but it's rather the content.</p> <p>17 So I think that's the simplest thing there. 18 Again, if it deals with the duties of the 19 committee or your duties as a committee member, 20 share them with Mr. Jabouin and then he can see 21 to it that they're properly retained. In fact, 22 the district has an administrator whose job is to 23 advise the administration about record retention 24 periods and how to do that. That's -- you know 25 that's actually an administrative issue as</p>
<p style="text-align: right;">Page 18</p> <p>1 Do you want me to repeat everything we said? 2 Okay. So I'll just make this easy. On the 3 public records request retention or the public 4 records retention, my thought was to have a short 5 one-page cheat sheet of what records anybody that 6 is required to keep records under Sunshine can 7 easily read and see which records and how long 8 they're required to retain them. Just -- I just 9 think that would be beneficial, not just for this 10 committee and the board but for other committees 11 that are subject to that.</p> <p>12 MR. MAYERSOHN: Well, I'm afraid it doesn't 13 boil down quite that short. Any documents that 14 are received by committee members in the course 15 of their duties that pertain to their duties are 16 public records. And that's short and simple. 17 And how long you retain -- well, if you received 18 those things, they should be provided to, in the 19 course of the audit committee, should be 20 forwarded to the district's liaison, which would 21 be Mr. Jabouin, for retention. How long any 22 particular one of those documents is retained 23 depends on the content of the document and the 24 schedules that set forth the various retention 25 periods are probably 100-plus pages setting forth</p>	<p style="text-align: right;">Page 20</p> <p>1 opposed to a legal one.</p> <p>2 MS. FERTIG: So we don't have any requirement 3 to retain any records we receive from him or 4 other committee members in the course of this or 5 any audit reports we receive?</p> <p>6 MR. VIGNOLA: If you receive -- if you 7 receive something -- well, let me go into this a 8 little bit. Let's take an audit report, for 9 example. And you've got -- you've got 20 10 committee members, the original report, the 11 original copy needs to be retained by the 12 district administration. Duplicate copies of 13 that audit report can be discarded when they no 14 longer have a useful purpose.</p> <p>15 So if I'm a member of the audit committee, 16 I've received a copy of an audit report from 17 Smith & Jones Auditors, I know that I can dispose 18 of that once it no longer is useful for me 19 because the original copy of that is being 20 retained -- the record copy of that is being 21 retained by the district.</p> <p>22 If you get something else on the other hand, 23 let's say there is a piece of correspondence or 24 an e-mail or a text message sent to you as a 25 committee member where the original is coming to</p>

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1 you, that's the sort of thing that you need to
2 then forward to the committee liaison, Mr.
3 Jabouin, so he may make sure that a record copy
4 is maintained by the agency and that'll be the
5 one that's the record copy. Once that's done and
6 the one you received no longer has a useful
7 purpose, that can be discarded as long as the
8 agency is maintaining a record copy.

9 MS. FERTIG: And that would be true for any
10 person falling under Sunshine requirements for
11 the school district? Because I think that's the
12 question we'll get into later today.

13 MR. VIGNOLA: That's correct. So if you were
14 a school board member, and, again, you know, you
15 were to receive a piece of correspondence,
16 e-mail, what have you, that would be what you do.
17 And going beyond whether you're on a Sunshine
18 committee, deal with me, for example, if I
19 receive an e-mail sent to me as deputy general
20 counsel about something involving the district,
21 what I need to do is -- and our system is set up
22 to where those things are retained, so -- but if
23 someone to, for the sake of argument, I know Bob
24 Vignola, and I happen to have Bob Vignola's
25 personal e-mail address, if they send it to my

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1 into some administrative issues on how that can
2 be done. And, frankly, we're getting into some
3 technical issues as far as access, which probably
4 is more for someone with IT experience than --
5 than me.

6 MR. MEDVIN: Okay. Any other questions of
7 Mr. Vignola while we have him?

8 MR. MAYERSOHN: Yeah, Mr. Vignola, I just
9 have one question. Do the -- does the state as
10 well as the county lobbyist requirements, when a
11 school board member meets with a lobbyist, is the
12 school board policy different than those
13 requirements?

14 MR. VIGNOLA: I'm not aware of any -- well,
15 first off, if the county has adopted county
16 ordinances regarding lobbying activities and what
17 have you, those ordinances don't govern the
18 school board. So we can -- I'm not familiar with
19 them. They don't apply to us. I can't address
20 them.

21 As for the state, I'm not aware of any state
22 lobbying requirements that apply to the district
23 school board. We ended up creating our own
24 lobbying requirements. Subsequent to the prior
25 grand jury report the school board determined

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1 personal e-mail address instead of my school
2 board e-mail address, what I end up doing is I
3 forward that to my school board e-mail address so
4 it will be retained. So, you know, that governs
5 anyone with regard to the receipt of a public
6 record.

7 MS. FERTIG: I'm good. Do we want to mention
8 the lobbying thing to him or do we just let Joris
9 handle it later?

10 MR. JABOUIN: I think the lobbyist thing, as
11 far as the request, I think that I should deal
12 with that with the superintendent's office and
13 the risk management department.

14 MR. MEDVIN: Okay.

15 MR. VIGNOLA: And if I may? As I joined the
16 meeting I heard some of the discussion about
17 lobbyist information and what have you. And I'm
18 going to try to guess where we were heading as I
19 leaped in here, but what I -- the district has a
20 policy regarding reporting lobbying contacts as
21 for the board members and what they are to do
22 with it. As far as, you know, logistically,
23 administratively, how that information is able to
24 be searched, reviewed and retrieved by members of
25 the public and what have you, now, we're getting

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1 there were a number of initiatives it wished to
2 put forward to address issues in that grand jury
3 report, and among them was the forms and the rule
4 in the school board's code of ethics that imposed
5 this requirement on board members to report
6 lobbying activity.

7 So, as I understand it, our only lobbying
8 activity reporting requirements are those under
9 the school board policy code of ethics for school
10 board members.

11 MR. MAYERSOHN: Thank you.

12 MR. VIGNOLA: Yes.

13 MR. MEDVIN: Anything else?

14 MR. VIGNOLA: And just to throw one more
15 thing out here. For those of you who are on
16 other city commissions and things, it was the
17 school board's code of ethics that we adopted
18 that first created a requirement for annual
19 training in code of ethics, public records law
20 and Sunshine law, and that initiative eventually
21 became the state law that applies to a wide
22 variety of public agencies.

23 MR. MEDVIN: Okay. Thank you.

24 MR. VIGNOLA: Thank you. And thank you Mr.
25 Jabouin for calling me in.

<p style="text-align: right;">Page 25</p> <p>1 MR. MEDVIN: Okay.</p> <p>2 MR. JABOUIN: Thank you very much, Mr.</p> <p>3 Vignola.</p> <p>4 MR. VIGNOLA: All right. I'm going to --</p> <p>5 I'll sign off at this point. You all have a good</p> <p>6 meeting. Bye-bye.</p> <p>7 MR. MEDVIN: Thank you.</p> <p>8 MR. JABOUIN: Thank you. Agenda Item Number</p> <p>9 9, these are reports that are required in</p> <p>10 accordance with government auditing standards and</p> <p>11 the rules of the auditor general. They are the</p> <p>12 Independent Auditor's Report Over Internal</p> <p>13 Control Over Financial Reporting, the Independent</p> <p>14 Auditor's Management Letter and the Independent</p> <p>15 Accountant's Report.</p> <p>16 After their approval I will seek to get their</p> <p>17 approval by the board at the February 15th</p> <p>18 meeting, as these reports need to be filed with</p> <p>19 different government agencies by certain</p> <p>20 deadlines after they are provided to us. So I</p> <p>21 have to be able to post them on the different</p> <p>22 websites of the Auditor General, the Florida</p> <p>23 Department of Education, the U.S. Department of</p> <p>24 Education and the Federal Audits Clearinghouse.</p> <p>25 So it is important that they be timely approved</p>	<p style="text-align: right;">Page 27</p> <p>1 is the Independent Accountant's Letter.</p> <p>2 The first report is just to state that we</p> <p>3 evaluated the district's internal controls over</p> <p>4 financial reporting. We're happy to report no</p> <p>5 deficiencies or significant deficiencies or</p> <p>6 material weaknesses were noted in our -- during</p> <p>7 our audit.</p> <p>8 There were no management letter comments, as</p> <p>9 well.</p> <p>10 And in accordance to our examination</p> <p>11 standards the district is in compliance with the</p> <p>12 Florida statute relating -- regarding</p> <p>13 investments.</p> <p>14 And if there's any questions regarding any of</p> <p>15 these three reports I'll be happy to answer them.</p> <p>16 If not, I'll turn it over to Tanya to report the</p> <p>17 results of the district's single audit.</p> <p>18 MR. MEDVIN: Do you have any questions for</p> <p>19 MSL?</p> <p>20 Mr. De Meo?</p> <p>21 MR. DE MEO: It's not a question, but, Mr.</p> <p>22 Castaneda, the scope of your audit was not to</p> <p>23 find internal controls; is that correct?</p> <p>24 MR. CASTANEDA: Our scope is to assess</p> <p>25 internal controls over financial reporting only,</p>
<p style="text-align: right;">Page 26</p> <p>1 at the committee and to the board.</p> <p>2 Here to present Agenda Item Number 9 is Mr.</p> <p>3 Castaneda from MSL. And then after that on</p> <p>4 Agenda Item Number 10, the Single Audits that</p> <p>5 covers federal grants and federal awards Tanya</p> <p>6 Davis is here.</p> <p>7 If I can please ask you all to please</p> <p>8 announce yourself before the presentation of</p> <p>9 Agenda Items 9 and 10?</p> <p>10 MR. CASTANEDA: Eddie Castaneda, Audit</p> <p>11 Manager, MSL.</p> <p>12 MS. CHAMBERS-NICHOLAS: Joy Chambers-Nicholas</p> <p>13 Auditor in Charge, S. Davis & Associates.</p> <p>14 MS. DAVIS: Tanya Davis, Audit Partner, S.</p> <p>15 Davis & Associates.</p> <p>16 MR. CASTANEDA: Thank you. Just real quick,</p> <p>17 I know the committee's agenda is pretty packed.</p> <p>18 There's three reports here that we're required to</p> <p>19 issue as part of governmental auditing standards.</p> <p>20 The first one is the yellow book, which is the</p> <p>21 Internal Control Over Financial Reporting report.</p> <p>22 The second is a requirement from the Florida</p> <p>23 Auditor General's Office, which is the</p> <p>24 Independent Management Letter and the third, as</p> <p>25 well, is required by the Florida Auditor General,</p>	<p style="text-align: right;">Page 28</p> <p>1 not as a district-wide endeavor, just as it</p> <p>2 relates to financial reporting.</p> <p>3 MR. DE MEO: So with respect to compliance</p> <p>4 and internal controls, you didn't note any</p> <p>5 deficiencies and you didn't note any lack of</p> <p>6 compliance, but that doesn't mean they don't</p> <p>7 exist; is that correct?</p> <p>8 MR. CASTANEDA: That is correct. And that is</p> <p>9 stated in the report, as well.</p> <p>10 MR. DE MEO: Thank you.</p> <p>11 MR. MEDVIN: Is there any other questions;</p> <p>12 comments?</p> <p>13 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,</p> <p>14 with 11 years of experience with the district's</p> <p>15 internal controls and since it seems to be a</p> <p>16 repetitive problem, I have no doubt that there</p> <p>17 are internal control issues in the district. But</p> <p>18 we're not at a point where we're focused on that</p> <p>19 as a district, so I'm just going to -- this is</p> <p>20 one of these things I'm going to do triage on.</p> <p>21 So I could have tons of comments, but I don't,</p> <p>22 because we'll just address this at a later date.</p> <p>23 MR. MEDVIN: Thank you.</p> <p>24 MR. JABOUIN: Ms. Chambers-Nicholas and Ms.</p> <p>25 Davis, if you can, please, discuss the single</p>

1 audit with the committee?

2 MS. DAVIS: Thank you. So with respect to
3 the report on the single audit, which is on
4 compliance of your federal grant funding,
5 including the pass-throughs, we reported on the
6 SEFA, Schedule of Expenditures of Federal Awards.
7 And on that report we have found no significant
8 deficiencies or material weaknesses in internal
9 controls. And if Mr. De Meo were to ask the same
10 question our answer would be the same as Mr.
11 Castaneda's in terms of our responsibility with
12 respect to internal controls and the possibility
13 that there may be something out there that we did
14 not detect. We do assess the controls however.

15 Your federal expenditures for the current
16 year are approximately \$633 million. So for the
17 single audit we report only -- or we do
18 compliance testing only on those items or those
19 programs that we consider in our judgment to be
20 considered major programs. And you find a list
21 of those major programs on page 10.

22 With respect to internal controls and
23 compliance on those major programs, we also did
24 not find any significant deficiencies or
25 weaknesses in internal controls and no matters of

1 you had some difficulties getting responses from
2 the district to some of your requests for
3 documentation.

4 MS. DAVIS: Yes, there were delays this year
5 in getting the information that we requested.

6 MR. MEDVIN: Ms. Marte?

7 MRS. MARTE: Thank you, Mr. Chair. First of
8 all, we want to apologize for those delays. We
9 have had, and thank the audit committee for their
10 support in past years in advocating for us to get
11 more positions and more help. Those positions
12 are in place. But we currently have nine
13 vacancies in financial reporting. Nine. We have
14 our Accountant V vacant, we have four Accountant
15 IV vacancies and an Accountant III vacancy.
16 They're advertised. We're trying to recruit.
17 I'm sure those of you who are in the business,
18 and CPAs know, it is very difficult to find those
19 positions, period, but especially in government
20 where we tend to pay less than industry does. So
21 we do apologize for the delay and I know and
22 believe you will acknowledge that the small and
23 mighty staff that we do have did their very best.

24 MS. DAVIS: Yes. And I will tell you that in
25 a lot of instances, and especially with the

1 noncompliance to be reported to you.

2 The actual opinion on the SEFA is an
3 unmodified opinion, which is the best type of
4 opinion you can get.

5 In addition, we want to bring your attention
6 to the notes to the SEFA, the financial statement
7 in this case, which would be on page 9. Your
8 significant accounting policies is noted in the
9 notes on page 9, note 2 on page 9. The notes are
10 clear, usual and consistent. In our work we
11 noted no misstatements on the SEFA. We had no
12 disagreements with management. We did not have
13 any difficulties that needed to be reported in
14 this report. I would venture to say, however,
15 that the one difficulty that we did experience
16 was in the responsiveness and the timeliness of
17 receipt of supporting documentation. Again, did
18 not rise to the level to be reported in this
19 year's single audit. However, if this occurs
20 again next year, it is very likely that it will
21 result in a comment in your financial reporting
22 package as related to the SEFA and may also
23 result in delay and issuance of the single audit.
24 That concludes our presentation.

25 MR. MEDVIN: Ms. Davis, you just stated that

1 program managers that we dealt with and the
2 upper-level management in financial reporting, we
3 did get the responsiveness that we are accustomed
4 to. So even with the shrinkage in staff there
5 were a lot of positives. Unfortunately, in the
6 course of an audit, what we are to report are
7 those items that could possibly be questionable.

8 MR. MEDVIN: Ms. Davis, I have another
9 question. The schedule of expenditures,
10 basically, what I believe you're doing here is
11 you're listing various expenditures from
12 different grants and I presume you audit that
13 they were appropriate and all that. My thought
14 is, what about the other side of that which is
15 the moneys coming in? Is there anywhere or a
16 part of your procedures that you verified that if
17 we're entitled to get those moneys, that we got
18 everything we're entitled to or if there were any
19 problems in that area? Because I don't think the
20 report addresses that and I'm not sure it's
21 supposed to.

22 MS. DAVIS: I'm not sure that I heard all of
23 your question, but one of the things we do in the
24 course of the audit is that we tie the
25 information that we get -- that we include in the

<p style="text-align: right;">Page 33</p> <p>1 SEFA to the general ledger, to the revenues and 2 expenditures in the general ledger as a whole. 3 There's a lot of reconciling to be done, but our 4 role is to tie to that. 5 If part of what I heard is whether or not you 6 received all that you're entitled to, if that is 7 correctly what I heard, that's not under the 8 scope of -- of this audit. 9 MR. MEDVIN: So you don't look at that part 10 of it. But do you review the terminology or the 11 wording of the individual grant to see that it's 12 appropriate, it's appropriate how it's reported? 13 MS. DAVIS: So one of the things that we do 14 is we get the grant agreement, in particular for 15 the major -- in particular for the major programs 16 we get the grant agreement and we determine from 17 the grant agreement the amount that has been 18 awarded, the total amount that has been awarded. 19 We see the amount that has been received of the 20 total amount that's been awarded. And then we 21 test based on the expenditures of those numbers. 22 MR. MEDVIN: But the actual report is really 23 concentrating on expenditures? 24 MS. DAVIS: On expenditures; yes. 25 MR. MEDVIN: Okay. Thank you.</p>	<p style="text-align: right;">Page 35</p> <p>1 of what are you actually spending Title I funds 2 on? And this is -- unless I can't read, 78 3 million? 4 MS. DAVIS: I believe so. 5 DR. LYNCH-WALSH: Yeah, on page 8, the total 6 expenditures were 78.8 million, basically. 7 MS. DAVIS: Yes. 8 DR. LYNCH-WALSH: Okay. And we, actually, 9 have never audited what those funds are spent on 10 at the school level. So, because around here 11 they can look perfect on paper, but it's what's 12 going on behind the scenes that needs to be 13 examined. This is why I don't get myself too 14 worked up about these, because, yes, we have a 15 history of everything looking fabulous on paper. 16 We can report and make anything look legit, but 17 we don't know -- I'm not saying there's something 18 going on with Title I, but it has been a burning 19 question and it's kind of a lot of money. So it 20 would seem like there needs to be some sort of 21 performance audit that's never been done, but 22 long overdue. Because, first, you have 23 misallocations. I'm assuming we don't have 24 misallocations because nobody from the state has 25 pointed that out, again, but we don't know what</p>
<p style="text-align: right;">Page 34</p> <p>1 Ms. Marte? 2 MRS. MARTE: Very quickly, a point of 3 clarification, sir. On the grants the revenues 4 are based on drawdowns from the grantor. So, in 5 other words, we've got to provide proof of 6 expenditures in order to draw down the funds. So 7 if, for example, the Title I grant is \$100 8 million, we don't get the \$100 million. We only 9 get the portion of that money that we have 10 evidenced for expenditures for, and any fund that 11 we weren't expending in the grant period would 12 roll over to the next period. So in the world of 13 grants the funds are drawn down and the revenue 14 will match expenditures. 15 MR. MEDVIN: Okay. Thank you. 16 Any other questions or comments? 17 Dr. Lynch-Walsh. 18 DR. LYNCH-WALSH: Yes, thank you. Dr. 19 Lynch-Walsh. Several years ago there was a Title 20 I audit that found that there were misallocations 21 of Title I funds, they were misallocated among 22 the schools. What never came out of that was the 23 next step, which was, of the moneys that were 24 being allocated, what were they being spent on? 25 We've never had an audit of Title I in the sense</p>	<p style="text-align: right;">Page 36</p> <p>1 the funds -- if they're being spent as intended. 2 That never was the next step that should have 3 been taken, and it's a step that ought to be 4 taken so that we can rest assured that those 5 funds are being spent appropriately. 6 MR. MEDVIN: Okay. Well, that's not part of 7 the scope of this particular audit. 8 DR. LYNCH-WALSH: I get that. That's my 9 whole point. It's never the scope of any audit. 10 MR. MEDVIN: Dr. Mancini? 11 DR. MANCINI: Yes. So we have been looking 12 through all of the federal funds, this is Nicole 13 Mancini, Chief Academic Officer, each of the 14 title grants looking into what is being spent, 15 how it's being spent and we welcome a performance 16 audit to assist us with the process that we're 17 going through to ensure that we are in compliance 18 and that funds are going to schools and that 19 they're being used appropriately. 20 MR. MEDVIN: Okay. Mr. Mayersohn? 21 MR. MAYERSOHN: Yeah, before I make a motion 22 to transmit I just want to bring up, Ms. Marte 23 had mentioned that, again, there was a delay in 24 getting information to the auditor because of 25 vacancies; am I correct? And I know at times we</p>

<p style="text-align: right;">Page 37</p> <p>1 have advocated for additional funding to provide 2 additional support personnel.</p> <p>3 My question to Ms. Marte, and, again, it may 4 not be the scope of this audit, but it was 5 brought up is that, what can we do as a committee 6 to help fill those vacancies and is there a 7 short-term, besides that, a short-term versus a 8 longer-term solution?</p> <p>9 MRS. MARTE: Through the chair?</p> <p>10 MR. MEDVIN: Ms. Marte.</p> <p>11 MRS. MARTE: Thank you for the question. So, 12 as I stated earlier, this committee has been very 13 supportive of getting our financial reporting 14 unit the correct number of positions. So more 15 positions won't help because we have nine 16 high-level vacancies -- I'm sorry, six high-level 17 vacancies, three staff vacancies, that if they 18 were filled we would be fully staffed and ready 19 to go. We have converted the value of two of 20 those positions to temporary help and we've gone 21 out to accounting temporary agencies to get some 22 support. So that is a little bit of a Band-Aid. 23 But ramping them up for government accounting, 24 getting them acclimated with our processes, all 25 -- you know it takes a lot of Ms. Motiwala and</p>	<p style="text-align: right;">Page 39</p> <p>1 MS. CARTER-LYNCH: Yeah. Question for you, 2 Ms. Marte. The fact that you can't find anybody 3 to fill these positions, is it mainly due to 4 salary?</p> <p>5 MRS. MARTE: That's a great question. Thank 6 you. I'm not sure it's mainly due to salary. 7 Anybody who's in the business will tell you CPAs 8 are not readily available. There's a national 9 shortage of accounting professionals. You can 10 see by vacancies posted anyways. When you go out 11 to recruit at colleges the Fortune 500 companies 12 and CPA firms are really picking the kids off. 13 So it may be a little bit of that, but I really 14 couldn't with certainty -- I mean our salaries 15 are competitive with other government agencies in 16 the south corridor of Florida. And our benefits 17 are very robust. But, as I said, industry 18 generally does pay better than government. But 19 to redo those salaries would require redoing them 20 in the budget office and the treasury office and 21 it would be a significant burden for the 22 district, ma'am.</p> <p>23 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>24 DR. LYNCH-WALSH: Two things. One, when I 25 worked in industry I was working at least 70</p>
<p style="text-align: right;">Page 38</p> <p>1 Mr. Gorokhovsky's time.</p> <p>2 What you can do is find me some CPAs who want 3 to work at the Broward County Public Schools. 4 She's a wonderful boss. Mr. Gorokhovsky runs a 5 wonderful operation. But short of you helping me 6 recruit -- we did have a recruiting fair just 7 last weekend that was widely attended. We were 8 somewhat successful in some other areas, but this 9 was not an area that we were successful. The 10 vacancies are posted. They're advertised. 11 They're advertised with the Council of Great City 12 Schools, Indeed.com, Career Source Broward, and 13 we just continue to get out there and plug away.</p> <p>14 MR. MAYERSOHN: Mr. De Meo said he'd come out 15 of retirement. But the problem is, you can't 16 afford him.</p> <p>17 MR. DE MEO: You can't afford me.</p> <p>18 MR. MEDVIN: Okay. Before I go on I want to 19 announce and recognize that Dr. Wanza is now with 20 us and Ms. Ighodaro just joined us. Welcome.</p> <p>21 We need a motion to transmit. The items have 22 to be separate motions -- excuse me, do you have 23 a question?</p> <p>24 MS. CARTER-LYNCH: I have one.</p> <p>25 Ms. Lynch?</p>	<p style="text-align: right;">Page 40</p> <p>1 hours a week. Here the standard workweek is 2 considerably shorter, but I don't want to have 3 glossed over that staff said they would welcome a 4 performance audit of Title I. So I feel the need 5 to make a motion that the School Board of Broward 6 County engage a firm to perform a performance 7 audit of the Title I funds to help them out. 8 Because they're not auditors and it takes a lot 9 of time and a skill set that they need to be 10 focused on academics to figure out if Title I 11 funds are being spent appropriately.</p> <p>12 So when staff is asking and welcoming an 13 audit, I don't think we can ignore that. So I'd 14 like to make a motion that we get them a 15 performance audit.</p> <p>16 MR. JABOUIN: A quick comment to the 17 committee. We are at the point where we will 18 start the process to create the next audit plan. 19 The audit committee will have input on the items 20 that get put in so it can be sent to the board. 21 So this is an item that the audit committee may 22 choose to include in the plan versus -- as well 23 as other areas of interest to the committee as 24 well. So this is an opportunity to think about 25 Title I as well as other areas that you would</p>

<p style="text-align: right;">Page 41</p> <p>1 like to have put into the plan. So those are --</p> <p>2 so we will do that. Obviously, we'll evaluate</p> <p>3 that against the other items that are in the plan</p> <p>4 and the resources and so forth to come up with</p> <p>5 the plan that fits what the committee desires and</p> <p>6 what the board desires as well.</p> <p>7 MS. FERTIG: But just tagging onto what she</p> <p>8 said, this has been a longstanding issue, and if</p> <p>9 Dr. Mancini can use the help, this is a critical</p> <p>10 area for us as far as achievement of students.</p> <p>11 So I -- you know, we don't necessarily have to</p> <p>12 talk about it now, we can talk about it at the</p> <p>13 end under audit committee comments, but perhaps</p> <p>14 we can send a concern to the school board</p> <p>15 expressing that we -- that this is an area that</p> <p>16 our chief academic officer is trying to correct</p> <p>17 and as much help as we can give her in doing it.</p> <p>18 When we had that Title I audit, for those that</p> <p>19 weren't here, we had this whole room full of</p> <p>20 people from your office, you weren't the person</p> <p>21 sitting there, but from your office, and, you're</p> <p>22 right, Dr. Lynch-Walsh, we haven't really had a</p> <p>23 lot of conversation about it since. So I would</p> <p>24 be interested and just maybe a memo to the board</p> <p>25 expressing our concern and that providing the</p>	<p style="text-align: right;">Page 43</p> <p>1 on since 9:22.</p> <p>2 MR. MEDVIN: Okay. Dr. Lynch-Walsh's motion</p> <p>3 was that we request an audit for the Title I --</p> <p>4 DR. LYNCH-WALSH: A performance audit.</p> <p>5 MR. MEDVIN: A performance audit for the</p> <p>6 Title I program.</p> <p>7 DR. LYNCH-WALSH: For the \$78 million.</p> <p>8 MS. SHAW: Thank you.</p> <p>9 MR. DE MEO: Mr. Jabouin, is it -- maybe we</p> <p>10 can dispense with the motion if you could commit</p> <p>11 to the audit right now under some timeframe. Is</p> <p>12 that possible?</p> <p>13 MR. JABOUIN: Not at this exact moment. I'm</p> <p>14 fine with the motion. Ultimately, to Mr. De Meo,</p> <p>15 Dr. Lynch-Walsh, and the audit committee, there</p> <p>16 are numerous audits that are ongoing and this</p> <p>17 will be added or we request an outsider to</p> <p>18 perform the work. There are many areas including</p> <p>19 Title I.</p> <p>20 I would suggest to the committee that you go</p> <p>21 through the audit plan process, but a motion</p> <p>22 right now is fine. And the wording that I have</p> <p>23 is request a performance audit of Title I.</p> <p>24 MR. DE MEO: Okay. Just a follow-up</p> <p>25 question.</p>
<p style="text-align: right;">Page 42</p> <p>1 help for her could help us to correct some</p> <p>2 longstanding issues.</p> <p>3 DR. LYNCH-WALSH: Okay. But then we get told</p> <p>4 that when we pass motions staff has to respond.</p> <p>5 So the way motions work, at least I think, is you</p> <p>6 make a motion, you need a second.</p> <p>7 MS. FERTIG: So I'll second it.</p> <p>8 DR. LYNCH-WALSH: Thank you. Then we have</p> <p>9 discussion or not and then we vote on it. And it</p> <p>10 either passes or fails. It's not for the chief</p> <p>11 auditor to dictate the direction of our motion.</p> <p>12 So it's now been seconded. And I agree with</p> <p>13 everything you said, but with a formal motion</p> <p>14 they have 21 days to respond and that process</p> <p>15 even gets fixed because it then goes before the</p> <p>16 board so that they're aware, which would be the</p> <p>17 memo when this gets transmitted, presumably.</p> <p>18 MR. DE MEO: Mr. Chair? Are we having</p> <p>19 discussion now?</p> <p>20 MS. SHAW: I'm sorry, what was the motion?</p> <p>21 There was a lot of talking. This is Phyllis</p> <p>22 Shaw.</p> <p>23 MR. MEDVIN: Phyllis, we didn't know you were</p> <p>24 on there.</p> <p>25 MS. SHAW: I didn't say my name. I've been</p>	<p style="text-align: right;">Page 44</p> <p>1 MS. SHAW: And I have something to say,</p> <p>2 please.</p> <p>3 MR. MEDVIN: Just a minute, Phyllis.</p> <p>4 MR. DE MEO: Does the grant, the grantor, the</p> <p>5 granting organization, audit this grant?</p> <p>6 MR. JABOUIN: I believe they do perform desk</p> <p>7 audits. Dr. Mancini, if you could expand on</p> <p>8 that?</p> <p>9 DR. MANCINI: Yes, all federal audits are</p> <p>10 audited and we have to provide proof. We have</p> <p>11 many -- not just Title I, as you know, Title I,</p> <p>12 Title II, Title III, Title IV as well as other</p> <p>13 federal grants. And I don't want to assume, but</p> <p>14 I think what Mr. Jabouin was saying is, by</p> <p>15 including this in the audit plan those other</p> <p>16 federal funded entities would also be included to</p> <p>17 make sure that we are not only in compliance but</p> <p>18 we are using the money appropriately as well as</p> <p>19 leveraging the funds across all the different</p> <p>20 grants in the way that we can to maximize the</p> <p>21 benefit to the students in the classroom.</p> <p>22 MR. DE MEO: So the grant -- I'm sorry, the</p> <p>23 audit performed by the issuing organization isn't</p> <p>24 sufficient or isn't comprehensive enough?</p> <p>25 DR. MANCINI: It is, but I believe we want to</p>

<p style="text-align: right;">Page 45</p> <p>1 look deeper than what they look for.</p> <p>2 MR. DE MEO: So then we would need to provide</p> <p>3 the scope for Mr. Jabouin? It would be beyond --</p> <p>4 because the external auditors also audit the</p> <p>5 revenue and the expenditures to some extent and</p> <p>6 then we have --</p> <p>7 DR. MANCINI: Correct.</p> <p>8 MR. DE MEO: -- you know, another specific</p> <p>9 audit on expenditures.</p> <p>10 DR. MANCINI: And I think what this would</p> <p>11 yield to us is even information about where here</p> <p>12 you have an area of findings that could be used</p> <p>13 in a better way or a different way given the</p> <p>14 changes that the district is going through. And</p> <p>15 having that external eye or an additional eye</p> <p>16 outside of those that are working day in and day</p> <p>17 out on it, in my opinion, is very helpful in</p> <p>18 guiding us.</p> <p>19 MR. DE MEO: Okay. I'm inclined to say that</p> <p>20 we need to define the scope, but I think, for</p> <p>21 now, just to get it on the record and get it in</p> <p>22 the queue, so to speak, maybe leave it as it is.</p> <p>23 MR. MEDVIN: Ms. Shaw, did you have a</p> <p>24 comment?</p> <p>25 MS. SHAW: Yes. Thank you. So I have a</p>	<p style="text-align: right;">Page 47</p> <p>1 whether or not a technology audit is more</p> <p>2 important than this audit. I would rather it be</p> <p>3 added so we can have a date for it to move</p> <p>4 forward. Thank you.</p> <p>5 MR. MEDVIN: Thank you. Any other comments?</p> <p>6 MR. MAYERSOHN: Yeah, I've got -- so we're</p> <p>7 talking about federal grants; correct?</p> <p>8 MR. MEDVIN: Title I; right? That is</p> <p>9 federal.</p> <p>10 MR. MAYERSOHN: The federal grants.</p> <p>11 DR. LYNCH-WALSH: Title I.</p> <p>12 MR. MAYERSOHN: Does the grant have a claw</p> <p>13 back provision in it, where if the feds turn</p> <p>14 around and do their own audit and find out that</p> <p>15 something's not, I'll call it kosher, they can</p> <p>16 claw back the money?</p> <p>17 MS. SHAW: Yes.</p> <p>18 MR. MAYERSOHN: So, is there a timeframe? I</p> <p>19 mean, are they unlimited for 20 years or is it</p> <p>20 like seven years? Do we know what the timeframe</p> <p>21 is?</p> <p>22 DR. MANCINI: I do not know the timeframe off</p> <p>23 the top of my head; no.</p> <p>24 MR. MAYERSOHN: I mean, because I imagine,</p> <p>25 even if we were to do an internal audit or</p>
<p style="text-align: right;">Page 46</p> <p>1 couple things. Number one, I think we need to</p> <p>2 hone in on what needs to get done, the scope of</p> <p>3 it, because we all get temporary memory except</p> <p>4 for Dr. Lynch-Walsh and we seem to forget what it</p> <p>5 is that needs to be done. So I would want to see</p> <p>6 what's included, a little bit more meat, at what</p> <p>7 needs to get done. And regardless of what the</p> <p>8 district is going through, the fact remains that</p> <p>9 business still continues. We still have to</p> <p>10 educate children. We still have to buy items.</p> <p>11 We still have to function as a district. So it</p> <p>12 is necessary that we're functioning efficiently</p> <p>13 and effectively. So the district will continue</p> <p>14 regardless of who's leading it.</p> <p>15 Additionally, my concern about waiting for</p> <p>16 the audit plan is, as we went through the last</p> <p>17 year and the year before that, where not</p> <p>18 everything was able to fit in the audit plan, I</p> <p>19 would rather err on the side of caution and say</p> <p>20 let's start getting -- if it means that we need</p> <p>21 to hire someone to get it done, especially since</p> <p>22 it has been a while that one has been done, so we</p> <p>23 can get it -- get it started. I think the audit</p> <p>24 plan wasn't approved until late for this fiscal</p> <p>25 year. I don't want to have to wait and determine</p>	<p style="text-align: right;">Page 48</p> <p>1 outside audit, I mean, the feds can do their own</p> <p>2 and determine whatever they want and then find</p> <p>3 out that, you know, they want the money back or,</p> <p>4 again, depending upon how they want to</p> <p>5 reapportion it or whatever it may be, I remember</p> <p>6 the last time, and, again, correct me if I'm</p> <p>7 wrong, but some of it may have been</p> <p>8 re-categorized in a different way, not</p> <p>9 necessarily that money was being spent</p> <p>10 inappropriately, it was just a different</p> <p>11 category; correct?</p> <p>12 So -- I mean, I don't know -- I mean, I</p> <p>13 understand what the intent is, but, again, these</p> <p>14 are federal grants. So I just wanted to put that</p> <p>15 out there.</p> <p>16 MR. MEDVIN: Ms. Dahl?</p> <p>17 MS. DAHL: I'm sorry, but that wasn't exactly</p> <p>18 what happened. They were giving money to schools</p> <p>19 and so forth that it didn't actually, were not at</p> <p>20 the top of the list because we didn't categorize</p> <p>21 the list correctly, and, you know, and it didn't</p> <p>22 match the state's or the federal government's</p> <p>23 idea, so they had to put in a plan to show how</p> <p>24 they were correcting that, because if that plan</p> <p>25 had not been accepted they would have taken the</p>

1 money back. So these kind of, and I'm sure
2 they're doing the right thing. You know, I
3 worked with Title I my entire career in the
4 school system, but I think this audit is
5 important and I think Dr. Mancini's office needs
6 some help because they have a lot of other stuff
7 to do. So I would like to -- I agree with hiring
8 out an outside firm to perhaps get this done if
9 there are funds available, because I think it
10 needs to be done sooner than later.

11 MR. MEDVIN: Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: I love when Phyllis goes
13 one step further than I was going. I just wanted
14 to start the process of getting it on the record
15 that we wanted this done, but, of course, I will
16 support getting it done sooner and deeper and if
17 it needs to be an outside firm. So that would be
18 -- because it's something they're working on now,
19 and regardless of what the feds do, it always
20 looks better when you police yourself.

21 MS. FERTIG: And I just -- I kind of thought
22 we were talking about doing this sooner rather
23 than later. So I just want to commend Dr.
24 Mancini for acknowledging the need for this and
25 asking us to help her to make this department as

1 allocated for it to be completed.

2 MR. MEDVIN: Mr. Mayersohn?

3 MR. MAYERSOHN: We're asking this of who?
4 Because we don't mention that. I would clarify
5 to say we're asking the school board.

6 MS. FERTIG: The school board.

7 MS. SHAW: The school board.

8 MR. MAYERSOHN: The school board to approve
9 as opposed to just asking. So this way it kind
10 of clarifies what the motion is.

11 MR. JABOUIN: The motion that I have is,
12 request the school board to approve a performance
13 audit of Title I to be done before June 30th. If
14 it means that we hire an outside firm. I realize
15 that's two sentences. If I may change it to --

16 MR. MEDVIN: Consider an outside firm.

17 MR. JABOUIN: Thank you.

18 I will repeat the wording. Request the
19 school -- excuse me. Request the school board to
20 perform a performance audit of Title I to be done
21 before June 30th, and to consider the use of an
22 outside firm.

23 MS. DAHL: If necessary.

24 MS. STRAUSS: If necessary.

25 MR. JABOUIN: Thank you. If necessary.

1 efficient as possible. So, thank you. And are
2 we ready to vote?

3 MR. MEDVIN: Any other comments?

4 (No response.)

5 MR. MEDVIN: Can I have the motion again,
6 please?

7 MR. JABOUIN: The motion on the floor is
8 request a performance audit of Title I. I do
9 have it in my notes that we should consider an
10 outside firm and to get it done sooner. But the
11 motion is request a performance audit of Title I.

12 DR. LYNCH-WALSH: I think we might need --

13 MS. SHAW: A friendly amendment?

14 DR. LYNCH-WALSH: Yes. Thank you.

15 MR. MEDVIN: Phyllis?

16 MS. SHAW: Hi. Thank you for recognizing.

17 So I would like to add that we -- not just
18 add it in the note, add to the motion for us to
19 get it sooner, preferably during this fiscal
20 year, which ends June 30th. And also if it's
21 necessary to hire an outside firm. I know staff
22 shortage is -- is a problem. I work for
23 government. We have a lot of staff shortage, as
24 well. So if it means that we need to hire an
25 outside firm to get it done that the funds be

1 That's the wording. That's the motion.

2 MS. CARTER-LYNCH: I'm sitting here listening
3 and I'm brand new, so.

4 Ruth Carter-Lynch. Isn't the purpose to
5 actually get it done. I mean, we're using words
6 like "consider". We're using those words that,
7 the crutch words that gives you an out. What I'm
8 hearing from everybody here is that we don't want
9 an out. She actually needs the help to get it
10 done; right? So don't we want to say to request
11 that they provide the funds for an audit?

12 MR. MEDVIN: Well, I believe that's what the
13 motion does because the school board, we're
14 saying we'd like it to be audited.

15 DR. LYNCH-WALSH: They have to approve it to
16 get it funded.

17 MS. CARTER-LYNCH: They have to approve it,
18 but --

19 MR. MEDVIN: That or they can instruct Mr.
20 Jabouin's office to do an audit now on that. And
21 then they have the ability to request an audit.
22 But it's in their court.

23 MS. CARTER-LYNCH: I hear you, but I guess
24 what I'm hearing is that they -- they can't do
25 it. They don't have the staff and the manpower

<p style="text-align: right;">Page 53</p> <p>1 to really -- to stretch them that thin to do</p> <p>2 that. Is that what I'm hearing or am I hearing</p> <p>3 something different?</p> <p>4 MS. FERTIG: I kind of agree that we</p> <p>5 need that -- we just need -- I mean, just</p> <p>6 flat-out ask for the money.</p> <p>7 MS. CARTER-LYNCH: Exactly. That's what I am</p> <p>8 saying.</p> <p>9 MR. DE MEO: I think if you amended that</p> <p>10 motion, instead of saying "consider" and use the</p> <p>11 language "through an outside firm", to approve an</p> <p>12 audit of Title I through the hiring of an outside</p> <p>13 firm. That's pretty positive and</p> <p>14 straightforward.</p> <p>15 MR. JABOUIN: The wording is, request the</p> <p>16 school board to approve a performance audit of</p> <p>17 Title I to be done before June 30th through the</p> <p>18 hiring of an outside firm, if necessary. That's</p> <p>19 the wording of the motion.</p> <p>20 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>21 DR. LYNCH-WALSH: I think that captures it.</p> <p>22 MR. DE MEO: I don't think you need the "if</p> <p>23 necessary."</p> <p>24 DR. LYNCH-WALSH: Oh, I didn't hear the "if</p> <p>25 necessary". It should end with through the use</p>	<p style="text-align: right;">Page 55</p> <p>1 the way it was supposed to be based on the grant</p> <p>2 agreement. Unless something egregious happened</p> <p>3 during one of the regular audits or something, no</p> <p>4 one is going to come back and go, wait a minute,</p> <p>5 you know, the feds need to come in. At that</p> <p>6 point, if that's happening, we have a problem.</p> <p>7 So I think someone made the point earlier</p> <p>8 that it's better for us to be policing ourselves,</p> <p>9 making sure that we're following the rules. We</p> <p>10 know over the last few years that, not because,</p> <p>11 you know, people just don't want to follow the</p> <p>12 rules, but it happens. So if we haven't done</p> <p>13 one, this is the time to do it. And many firms,</p> <p>14 you have local firms, you have local minority</p> <p>15 firms who might be able to do it much more</p> <p>16 quicker than your larger firms. There are a lot</p> <p>17 of firms that would be able to do it.</p> <p>18 MR. MEDVIN: Okay. Thank you. I think it's</p> <p>19 time for a vote.</p> <p>20 All in favor?</p> <p>21 COMMITTEE MEMBERS: Aye.</p> <p>22 MR. MEDVIN: Opposed?</p> <p>23 (No response.)</p> <p>24 MR. MEDVIN: Motion carries.</p> <p>25 Okay. We need separate motions to transmit</p>
<p style="text-align: right;">Page 54</p> <p>1 of an outside firm. It didn't end that way.</p> <p>2 MR. DE MEO: Yeah, the "if necessary" was</p> <p>3 necessary if we were considering an outside firm.</p> <p>4 Now, we're asking the board to hire an outside</p> <p>5 firm.</p> <p>6 MS. SHAW: Remove the "if necessary".</p> <p>7 MR. JABOUIN: The wording is, to request the</p> <p>8 school board to approve an audit of Title I to be</p> <p>9 done before June 30th through an outside firm.</p> <p>10 Please correct that to say June 30th, 2023.</p> <p>11 That's the motion on the floor for voting.</p> <p>12 MR. MEDVIN: Dr. Lynch-Walsh, do you recall</p> <p>13 if the audit that you referred to before was done</p> <p>14 by the feds or the --</p> <p>15 DR. LYNCH-WALSH: I think that was the state.</p> <p>16 MR. MEDVIN: In other words, a government</p> <p>17 agency did the audit; right?</p> <p>18 DR. LYNCH-WALSH: Yeah.</p> <p>19 MS. SHAW: So can I -- first of all, when the</p> <p>20 feds -- if the feds come in to do an audit it</p> <p>21 means that we might be in trouble. Secondly,</p> <p>22 most grants require some kind of audit to make</p> <p>23 sure you're matching your expenses against your</p> <p>24 revenue and to also make sure the expense -- the</p> <p>25 party, the grantee expends the money, the funds,</p>	<p style="text-align: right;">Page 56</p> <p>1 the four reports.</p> <p>2 MS. FERTIG: I move to transmit.</p> <p>3 MS. SHAW: Phyllis Shaw, second.</p> <p>4 MR. MEDVIN: Okay. The first one is, motion</p> <p>5 to transmit the Independent Auditor's Report Over</p> <p>6 Independent Controls.</p> <p>7 MS. FERTIG: I'm moving to transmit that.</p> <p>8 MR. MEDVIN: Second?</p> <p>9 MR. MAYERSOHN: Second.</p> <p>10 MR. MEDVIN: Okay. All in favor?</p> <p>11 COMMITTEE MEMBERS: Aye.</p> <p>12 MR. MEDVIN: Opposed?</p> <p>13 (No response.)</p> <p>14 MR. MEDVIN: The report is transmitted.</p> <p>15 A motion to transmit the Independent</p> <p>16 Auditor's Management Letter.</p> <p>17 MS. FERTIG: Move to transmit.</p> <p>18 MR. MAYERSOHN: Second.</p> <p>19 MR. MEDVIN: All in favor?</p> <p>20 COMMITTEE MEMBERS: Aye.</p> <p>21 MR. MEDVIN: Opposed?</p> <p>22 (No response.)</p> <p>23 MR. MEDVIN: Motion carries.</p> <p>24 Motion to transmit the Independent Accountant</p> <p>25 Report?</p>

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1 MS. FERTIG: Move to transmit.
 2 MR. MAYERSOHN: Second.
 3 MR. MEDVIN: All in favor?
 4 COMMITTEE MEMBERS: Aye.
 5 MR. MEDVIN: Okay. And, lastly, to transmit
 6 the Report Required by the Uniform Guidance for
 7 the Year Ending June 30th, the Single Audit.
 8 Motion, please?
 9 MR. MAYERSOHN: Motion to transmit.
 10 MS. FERTIG: Second.
 11 MR. MEDVIN: Dr. Lynch-Walsh, you have a
 12 question?
 13 DR. LYNCH-WALSH: I just want to point out
 14 that, unless I am mistaken, the American Rescue
 15 Plan is in here, but I guess we can come back to
 16 that. Because in terms of whether the money's
 17 being spent efficiently and effectively, that's
 18 another big question mark I have in terms of
 19 ESSER and ARP.
 20 MR. MEDVIN: Okay. Thank you.
 21 All in favor?
 22 COMMITTEE MEMBERS: Aye.
 23 MR. MEDVIN: Opposed?
 24 (No response.)
 25 MR. MEDVIN: Motion carries.

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1 MR. CASTANEDA: Thank you. If I may?
 2 MR. MEDVIN: Mr. Castaneda?
 3 MR. CASTANEDA: Yeah, I didn't want to
 4 interrupt the -- I wanted to wait until you were
 5 done with the motion regarding Title I. Is my
 6 mike on? I don't know. I guess so.
 7 DR. LYNCH-WALSH: Green light?
 8 MR. CASTANEDA: Green light.
 9 I would like to, just some added information
 10 for the committee, Title I is a major grant.
 11 It's -- it gets audited by your external
 12 auditors, which is us. Also every third year the
 13 Florida AGs come in and they also do a
 14 performance audit as well as an audit of your
 15 federal grants. So there is a long -- Title I,
 16 typically, doesn't go more than two to three
 17 years without getting some type of audit.
 18 So I would like to recommend to Dr. Mancini,
 19 if she reaches out to us, we could definitely
 20 perform those additional services. As more
 21 importantly, coming up with the scope to make
 22 sure that that audit covers areas that that grant
 23 wouldn't typically get looked at by your external
 24 auditor or by the Florida Auditor General, or in
 25 any case the federal -- the federal -- the

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1 federal Title I, those sometimes do a desk audit
 2 on a particular entity, but how they determine
 3 whether or not they're going to do that, that's
 4 up to them and they could just -- it could be a
 5 surprise or I don't know what schedules they do
 6 at the fed. So Title I is a grant that does have
 7 a lot of eyes that gets looked on, so I would
 8 suggest to the audit committee that Dr. Mancini
 9 reaches out to us and we could come up with a
 10 clear scope of what she's actually wanting to
 11 make sure that there's no overlap in an audit.
 12 MR. MEDVIN: Dr. Lynch-Walsh?
 13 DR. LYNCH-WALSH: Well, I believe it was
 14 mentioned earlier, the audit committee being
 15 involved in the scope. Because sometimes we get
 16 bypassed. Sort of like, you know, when you learn
 17 that the grand jury reviewed the superintendent
 18 was trying to bring a contract to the board
 19 February 15th, and I go, but, wait, it didn't go
 20 to FTF and it didn't go to the audit committee,
 21 who developed the scope? It wasn't any of us.
 22 So I just caution that this committee not get
 23 bypassed with the very thing we passed a motion
 24 to put in the motion.
 25 MR. MEDVIN: Okay. Thank you.

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1 MR. DE MEO: Yes, Mr. Chair, to add to that,
 2 that's an excellent suggestion by Mr. Castaneda.
 3 That's kind of where I was going with my earlier
 4 comments. This thing is audited two or three
 5 times and we don't want to be too duplicative.
 6 So I think that we should work with Dr. Mancini
 7 and Mr. Jabouin to develop scope. It's not a
 8 traditional audit. It's probably agreed upon
 9 procedures looking at some very specific things,
 10 so we don't waste a lot of time and money and we
 11 do perform an audit that is effective and is
 12 something that this committee can, you know, feel
 13 that we've discharged our responsibility.
 14 Thank you.
 15 MR. MEDVIN: Okay. We thank you, Mr.
 16 Castaneda, Ms. Davis.
 17 MS. DAVIS: Thank you.
 18 MR. MEDVIN: Thank you.
 19 MR. JABOUIN: Sir, could you please identify
 20 yourself, the gentleman in the corner?
 21 MR. GOROKHOVSKY: Oleg Gorokhovskiy, Director
 22 of Accounting & Financial Reporting Department.
 23 MR. JABOUIN: Thank you.
 24 MR. MEDVIN: And the gentleman behind you?
 25 MR. SMITH: Grant Smith.

<p style="text-align: right;">Page 61</p> <p>1 MR. JABOUIN: Your name is Grant Smith?</p> <p>2 Thank you.</p> <p>3 Thank you. Agenda Item number 11, this is</p> <p>4 Forensic Examination Report on the Education Case</p> <p>5 Management Software prepared by the firm of Carr</p> <p>6 Riggs Ingram. Also included in your package that</p> <p>7 was provided after the package was mailed is a</p> <p>8 memorandum of additional procedures. These</p> <p>9 procedures are based -- these additional</p> <p>10 procedures are based on comments received from</p> <p>11 the school board and audit committee members as</p> <p>12 well as discussions between me and Carr Riggs</p> <p>13 Ingram.</p> <p>14 We do have here to go over the report</p> <p>15 partners from Carr Riggs Ingram, Mr. Ben Kincaid</p> <p>16 and Mr. Rob Broline. Gentlemen?</p> <p>17 MR. KINCAID: Good morning. This is Ben</p> <p>18 Kincaid from Carr Riggs & Ingram. I'm a partner</p> <p>19 with the firm. And just to give you a brief</p> <p>20 overview regarding the forensic examination</p> <p>21 report in relation to Public Consulting Group,</p> <p>22 the report was in relation to Agreement FY22-001,</p> <p>23 Education Case Management Software. The</p> <p>24 engagement was the result of an Office of the</p> <p>25 Inspector General with Department of Education</p>	<p style="text-align: right;">Page 63</p> <p>1 That does not necessarily mean it is an audit.</p> <p>2 And I think there's been some confusion on that.</p> <p>3 Forensic examination is, also, in the more common</p> <p>4 vernacular, referred to as a forensic audit and</p> <p>5 it is just not an audit in accordance with those</p> <p>6 professional standards as I previously mentioned.</p> <p>7 And this was a requirement by our professional</p> <p>8 standards to conduct this engagement underneath</p> <p>9 those standards.</p> <p>10 As far as a broad overview as far as the</p> <p>11 timing in relation to this report goes, in August</p> <p>12 of 2019 Ms. Haring was transferred from a</p> <p>13 district position to being employed with the</p> <p>14 Broward Teachers Union. January 2020 was the</p> <p>15 initial start of our review period. And in</p> <p>16 December 2020 or thereabouts was the district's</p> <p>17 initial outreach and discussion with the vendor,</p> <p>18 Public Consulting Group regarding the</p> <p>19 consolidation of contracts into the FY, which</p> <p>20 resulted in the FY22-001 contract.</p> <p>21 In May of 2021 is when the board, the school</p> <p>22 board, approved the contract. There was</p> <p>23 additional funding added in June of 2021. And</p> <p>24 Ms. Haring terminated her employment with the</p> <p>25 Broward Teachers Union in July of 2021 and</p>
<p style="text-align: right;">Page 62</p> <p>1 anonymous complaint that alleged that a former</p> <p>2 school district employee, Jillian Haring had</p> <p>3 pressured district administrators into favorable</p> <p>4 contracts with Public Consulting Group, a</p> <p>5 district vendor, or PCG, and that there were</p> <p>6 violations of procurement law.</p> <p>7 Based off that information we prepared our</p> <p>8 engagement and prepared the report underneath the</p> <p>9 statement on standards for forensic services.</p> <p>10 I'm not going to get into too much detail in</p> <p>11 relation to the standards, but I think it's</p> <p>12 important to make aware that the statement on the</p> <p>13 standards for forensic services is a professional</p> <p>14 requirement, that we were required to follow</p> <p>15 those standards for this particular engagement</p> <p>16 due to the allegations that were made.</p> <p>17 A forensic examination is designed to</p> <p>18 collect, analyze and evaluate documentation and</p> <p>19 interpret and communicate those and the findings</p> <p>20 in the form of a forensic examination report,</p> <p>21 which we have done.</p> <p>22 As stated in the report, it is not an audit</p> <p>23 in accordance with generally accepted accounting</p> <p>24 principals or government auditing standards. I</p> <p>25 think that's an important point to reference.</p>	<p style="text-align: right;">Page 64</p> <p>1 subsequently became employed with Public</p> <p>2 Consulting Group. In August of 2021 is when the</p> <p>3 new superintendent, Dr. Vickie Cartwright was</p> <p>4 employed with the district, and that is the same</p> <p>5 month that there was the first amendment to the</p> <p>6 PCG contract. There was a second amendment in</p> <p>7 January of 2022. And that resulted in the</p> <p>8 complaint that arose in June of 2022.</p> <p>9 So we had several findings in relation to the</p> <p>10 contract as well as other areas. And so my</p> <p>11 partner, Rob Broline, is going to go into more</p> <p>12 details in relation to the contract and resulting</p> <p>13 findings.</p> <p>14 MR. BROLINE: Good morning. Thank you, Ben.</p> <p>15 You guys hear me okay?</p> <p>16 All right. So I'm going to be, just so you</p> <p>17 can follow along, I'm going to go through, just</p> <p>18 to kind of summarize things, I'm going to be</p> <p>19 going through the findings and recommendations</p> <p>20 that begin on page 40. And the first thing to</p> <p>21 say, the first finding 1A and 1B, both relate to</p> <p>22 whether or not the way the agreement was entered</p> <p>23 into FY22-001, which claimed an exemption from</p> <p>24 competitive bidding, whether or not that was</p> <p>25 appropriate.</p>

<p style="text-align: right;">Page 65</p> <p>1 So purchases in a total amount exceeding</p> <p>2 50,000, unless exempt, must be processed through</p> <p>3 a competitive solicitation process.</p> <p>4 (Brief interruption.)</p> <p>5 MR. BROLINE: Chair, should I continue? I'm</p> <p>6 not sure what that was.</p> <p>7 MR. MEDVIN: Okay.</p> <p>8 MR. BROLINE: Okay. So talking about the</p> <p>9 first finding. And so in this regard management</p> <p>10 claimed an exemption under the cost of goods and</p> <p>11 services that they were copyrighted materials</p> <p>12 including software and instruction materials.</p> <p>13 Based on our analysis and review through</p> <p>14 interviews and reviewing the documentation we</p> <p>15 determined that there were several, multiple</p> <p>16 services within the agreement that would not</p> <p>17 qualify under this exemption as copyrighted</p> <p>18 materials including software and instruction</p> <p>19 materials. And from a retrospective point of</p> <p>20 view, not at the time, but, retrospectively,</p> <p>21 management did agree with that, but then, further</p> <p>22 along, again, in retrospective perspective, and</p> <p>23 that gets into part B where, subsequently, it was</p> <p>24 saying, well, they might not qualify under that</p> <p>25 exemption, but they do consider the other</p>	<p style="text-align: right;">Page 67</p> <p>1 copyrighted materials or educational services.</p> <p>2 The second one we noted dealt with the</p> <p>3 findings of potential duplicate cost, page 44.</p> <p>4 So here we identified some potential duplicate</p> <p>5 costs. What this related to was two items. One</p> <p>6 relates to document translation, the other</p> <p>7 relates to BTA PaperClip. And you can see the</p> <p>8 effect there was that we're saying, based upon</p> <p>9 they were notated in the Exhibit F of the</p> <p>10 agreement that laid out the costs and the</p> <p>11 respective line items, it appeared these were</p> <p>12 duplicative. And so at the time we identified</p> <p>13 the contract amount the important distinctions</p> <p>14 were 675,000 and 150,000 for each of these items</p> <p>15 and of that we're saying that what we noted was</p> <p>16 respectively 75,000 and 50,000 were actually paid</p> <p>17 at the time. So the potential overbilling that</p> <p>18 was paid was a total of 125,000.</p> <p>19 And on that item we did do -- that was one of</p> <p>20 our follow-up items, so at this point, if you go</p> <p>21 to the supplemental memo, and that's under --</p> <p>22 that's at page 4, you can see the table there,</p> <p>23 and that's where we did some follow up and you</p> <p>24 can see we did various procedures, looked at</p> <p>25 various documentation, and the result of that is</p>
<p style="text-align: right;">Page 66</p> <p>1 services did qualify as computer software</p> <p>2 instruction materials could fall under to qualify</p> <p>3 as educational services, and, if such, that would</p> <p>4 be also considered to be an exempt from</p> <p>5 competitive solicitation.</p> <p>6 However, again, this was a retrospective</p> <p>7 analysis that came about and we did some further</p> <p>8 work on this, as noted on page 22, and based on</p> <p>9 further discussions even with among management</p> <p>10 and assistant general counsel, there was</p> <p>11 differing views whether or not those other</p> <p>12 services could be considered educational</p> <p>13 services. In fact, it indicates in the report</p> <p>14 that based upon the current facts and</p> <p>15 circumstances known, it's concluded that the</p> <p>16 educational service as contained in the agreement</p> <p>17 were not exempt under that rule. And one final</p> <p>18 thing on that, there was no documented policy at</p> <p>19 that time that defined educational services.</p> <p>20 So those two things together, the lack of</p> <p>21 definition of what qualifies educational services</p> <p>22 and a lack of agreement among SBBC's personnel as</p> <p>23 to what would qualify as these services we noted</p> <p>24 as a finding that based on that it does not</p> <p>25 appear to qualify as an exemption under either</p>	<p style="text-align: right;">Page 68</p> <p>1 we determined that with respect to the document</p> <p>2 translation, based upon different documents we</p> <p>3 inspected, that that still -- our findings are</p> <p>4 not changed and that still remains to be a</p> <p>5 duplicate cost it appeared to us based on our</p> <p>6 view of the documentation of 75,000. And the</p> <p>7 second item though, this document there, the BTA</p> <p>8 PaperClip, based upon additional correspondence,</p> <p>9 e-mails and discussions, it was determined that</p> <p>10 that one was not a duplicate cost.</p> <p>11 And then in the interest of time, because</p> <p>12 there's overlap in these particular findings, and</p> <p>13 we can look through them together, so Finding 3</p> <p>14 is dealing with a lack of specificity and</p> <p>15 clarity. So you look at Exhibit F, there's the</p> <p>16 various items listed there, there's contract</p> <p>17 amounts, pricing, invoicing terms and conditions.</p> <p>18 And there's a lot of -- there's a lot of</p> <p>19 ambiguity around that. There's various items</p> <p>20 that are blank, not filled and we give some</p> <p>21 examples there. Sometimes units aren't there.</p> <p>22 You get a 3-year contract amount, but then</p> <p>23 there's invoicing frequency, and so you see</p> <p>24 there's a lot of different ambiguities and lack</p> <p>25 of clarity.</p>

<p style="text-align: right;">Page 69</p> <p>1 Similar to this Finding 4, lack of clarity 2 regarding which items are actually contractually 3 obligated, again, there's confusion and ambiguity 4 around that as well, and so we also note those 5 findings to be addressed by management. You can 6 see these facts there on each of those items. 7 Moving on into Finding 5, here we identified 8 certain invoices that were paid. They were paid, 9 but yet they had service dates prior to the 10 effective date of the agreement. So if you look 11 at Exhibit F, there was a spending authority date 12 put in there of May 1st, 2021, but the agreement, 13 itself, wasn't effective until July 1st. So what 14 we are saying is, you just can't put a spend 15 authority date that precedes when the agreement's 16 effective and then, of course, say that's why we 17 can go back and pay for services rendered before 18 July 1st. So, essentially, where those dates are 19 put in there, it's, essentially, backdating 20 saying we can go back and spend money on services 21 prior to that, but that's -- that's not 22 appropriate and so you can only -- you can only 23 -- you know, there were certain invoices that 24 were invoiced and paid prior to the effective 25 date of the agreement, which was July 1st. And</p>	<p style="text-align: right;">Page 71</p> <p>1 that to make sure that there weren't things that 2 were paid well in advance of services rendered. 3 So, for example, it's on page 30 of your -- of 4 the original report. You can see it laid out 5 there. And some items might make sense depending 6 upon the nature of the services, but there are 7 several there that -- so, basically, you know, 8 you have a 3-year contract you're working on and 9 you're 14 and a half months into it and over 50 10 percent of the 3-year contract has been paid. 11 And so there's some -- and we noticed those items 12 that were significantly over that and we're just 13 recommending management take a look at that to 14 make sure there wasn't front loaded billing 15 taking place. That's why we're calling it 16 "potential". So we asked management to follow up 17 with that. 18 And then Number 8, lack of timely submission, 19 this dealt with how the -- in the various agenda 20 items identified that there was a lack of timely 21 submission of these items. And if you look at 22 page 2, there's a little table there so you can 23 see it, page 2 of the supplemental report, the 24 memorandum for PCG, we have a table there where 25 you can see the items. So the spend authority</p>
<p style="text-align: right;">Page 70</p> <p>1 that amount was 1.7 million. That's on page 28. 2 It's \$1.7 million we identified as being services 3 paid with service dates prior to 7/1. There are 4 some other items we'll address there as part of 5 the -- as part of the -- I'll come back to that. 6 Number 6, lack of proper contractual approval 7 of additional spending authority request. So the 8 situation there was, they went in and when they 9 approved the additional spend authority in the 10 June 15th meeting they added spend authority 11 there, where the contract said if you're going to 12 do that you have to actually amend the contract 13 to add dates to that. So when you added more 14 spending authority, there should have been an 15 amendment to the agreement, which wasn't done. 16 And the next two times -- it wasn't done until 17 the second amendment. And so we're addressing 18 that as well. 19 And then Number 7, we identified potential 20 front loaded billings. And so there, we looked 21 at that analysis and saw that there was a certain 22 amount of money that was -- that was paid very 23 much early in the contract, and based on that -- 24 based on the dates rendered we're just 25 questioning, telling management to take a look at</p>	<p style="text-align: right;">Page 72</p> <p>1 request, it was submitted -- it wasn't submitted 2 timely but there wasn't a -- in this case there 3 wasn't a date note on the agenda. Usually it 4 goes to the agenda, so it was added that day to 5 the agenda and you can see some items there that 6 were not submitted timely. The spending 7 authority request, first amendment and second 8 amendment of the PCG agreement contract documents 9 that were not submitted timely. 10 So then a couple other items, so you take -- 11 if you look at the supplemental report, in 12 addition to what we've already talked about, so 13 next item, though, so we're looking at page 2 of 14 the supplemental report, and what we have here 15 is, we looked at, there was -- what we identified 16 there were some additional information related to 17 PCG invoices. So this relates to invoices were 18 paid with service periods prior to the effective 19 date of the agreement and here we're looking at 20 kind of a follow-up from that was, well, what 21 took place? Why were they paid early? Were 22 there approvals in place? How did that -- you 23 know, were there approvals in place? What was 24 the circumstance around those items being paid 25 before the service dates came about?</p>

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1 And so it's helpful to see this visually. If
 2 you go to page 11 of the memo, and you see here
 3 on page 11, we went back and -- so these
 4 represent -- the 1.4 million represents services
 5 that were performed under the PCG contract, the
 6 current agreement we're talking about, and that's
 7 the amount that relates to that contract,
 8 performed under that contract, again, they were
 9 all paid. So you see the start of spend
 10 authority there, but the effective agreement, all
 11 these service were started before or overlapped
 12 with the effective date of July 1. And we went
 13 back and you can see what was just notated there
 14 is who those invoices were addressed to and who
 15 approved those. So you can see in those cases,
 16 they all were approved by management and you have
 17 the approval dates as well showing when they were
 18 approved. So even though these were services
 19 rendered prior to the effective date of the
 20 agreement, they were approved by management and
 21 they were paid as such.

22 Now, if you flip that over, on the back here
 23 we broke it out separately. Now, these are
 24 services, if you notice, the descriptions
 25 themselves and there is no start spending

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1 authority there, these were actually services
 2 that did not relate to the current agreement, the
 3 FY22 agreement, but actually related to prior PCG
 4 agreements. So, basically, what happened is,
 5 they took these invoices that didn't relate to
 6 the current agreement and they were submitted,
 7 and as you see it's documented there, staff was
 8 directed to pay those under the current agreement
 9 under a current purchase order. And just to
 10 highlight that, on page 3, this is where we
 11 document that. So these are the ones -- again,
 12 there's the \$278,354 that was paid under the new
 13 agreement but really related to prior services.
 14 And on page 3 we document for you what -- when we
 15 followed up, of course, about that and what was
 16 communicated to us and we have documented there
 17 for you where, here's an explanation, an e-mail
 18 quote, these were invoices sent to you by Dan
 19 Gohl requesting that they be paid from our
 20 purchase order. The purchase order is the one
 21 that's under the new agreement for these prior
 22 services. These would have been sent to Tara
 23 Rodger, the person who was handling PCG invoices
 24 at the time. Once Tara Rodger said we were
 25 paying them and there's the invoices listed

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1 there. Those are the three invoices that add up
 2 to the 278. I e-mailed Teresa Hall. She's the
 3 one you'll note who is the approver on it in the
 4 schedule. And she sent invoices on to accounts
 5 payable by email. I have attached Teresa's
 6 approval e-mails, which we expected.

7 So we followed it further and found -- and
 8 this was another communication to explain this
 9 further. Tara Rodger walked them into my office
 10 and told me to get them paid. She, Tara Rodger,
 11 said that they, referencing those invoices, were
 12 past due and Dan Gohl had requested they be paid
 13 on the purchase order. And, again, that's under
 14 the current agreement that we had put in place.

15 So, based on this information -- our
 16 conclusion here is, based on the information, it
 17 appears that Mr. Gohl, former BCPS Chief Academic
 18 Officer, directed that the invoices related to
 19 other PCG agreements be paid under the fiscal
 20 2022 agreement. BCPS accounting specialists
 21 provided copies of these, as indicated above, and
 22 on each of these, right on the invoice, was
 23 written on there the new, the PO for the new
 24 agreement, and that's how it was instructed to be
 25 paid, even though they did not relate to the

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1 agreement at all.

2 MS. FERTIG: Can I ask a question on that?
 3 Because the questions are building up and you've
 4 got so much information.

5 MR. BROLINE: Yes. Sure.

6 MS. FERTIG: Okay. I just want to make sure
 7 I understand this. When Mr. Gohl requested those
 8 invoices be paid did he know they did not fall
 9 under the current agreement but predated it?

10 MR. BROLINE: Right. Well, of course I can't
 11 speak to what was in his mind.

12 MS. FERTIG: Right. I'm not -- yeah.

13 MR. BROLINE: I understand. So I want to be
 14 careful. I can only say what we identified in
 15 terms of e-mails. The way we're interpreting the
 16 way the e-mails read is they were directed,
 17 secondhand, told that Mr. Gold said to approve
 18 these. And it's -- the invoices are clearly not
 19 related to the new agreement. I can say that.
 20 If you look at the invoices, it's clear they're
 21 not related to the new agreement, and they even
 22 say these are past due invoices.

23 MS. FERTIG: I'm just -- I'm noticing that
 24 throughout your thing with this thing and I'm
 25 just wondering, I know that you're recommending a

<p style="text-align: right;">Page 77</p> <p>1 lot of policy, new policies and policy changes in 2 here to -- I guess a lot of new safeguards to 3 make sure that we don't see this happening. I 4 just am -- yeah, I'll defer to Ms. Strauss. 5 MS. STRAUSS: Okay. So this one is really 6 concerning. It's very, very concerning. And I 7 think that this speaks to the culture and the 8 history that Broward County School District is 9 known for. So I went through this in great, 10 great detail. And you did a fantastic job with 11 your forensic audit and thank you very much for 12 being so diligent. 13 So, first and foremost, in regards to 14 multiple requests, not receiving them on time, 15 what are we hiding here? Why can we not have 16 timely responses to our requests in this 17 district? If we are engaging an outside firm 18 because there is something in question and you 19 are not responding from whatever department it is 20 in a timely manner, the optics of that appear as 21 if you're hiding something. And I think this 22 forensic audit very clearly indicates that. 23 Okay? 24 Now, the mere fact of this overspend, okay, 25 and directive from Mr. Gohl, who I understand is</p>	<p style="text-align: right;">Page 79</p> <p>1 and impact the amount of students that, actually, 2 benefited from this is absolutely absurd. And 3 I'm looking for where I highlighted it, because I 4 did, I believe it was, how many students 5 benefited, 72 students? In your report, I don't 6 know if you can reference where that is because 7 I'm having a hard time finding it, and then it 8 also gauged, which I appreciate, the actual 9 impact. 10 So you rated the impact as like effective, 11 marginal, whatever, the amount of students that, 12 actually, like we saw great improvement from as a 13 result of this spend does not at all correlate to 14 the amount of money per student. There has to be 15 a better way. There has to be. Spending 16 millions of dollars on having an impact on, is it 17 27 or 72 students? Nathalie, anyone, can you 18 help me out with where that is, because I know 19 I -- 20 MS. FERTIG: There's a chart. I know what 21 you're talking about, the chart of how many 22 students. 23 MS. STRAUSS: Okay. The chart. Exactly. 24 Yeah, I'm trying to find it because it's so, so 25 sad and ineffective.</p>
<p style="text-align: right;">Page 78</p> <p>1 no longer here, but I don't really care, we're 2 not going to blame the guy that's no longer here 3 and point fingers, at the end of the day, it's up 4 to the chief auditor and it's up to the 5 superintendent, because you are all the chiefs 6 overseeing this. So if there was pressure 7 internally to pay invoices via e-mail or whatever 8 communication there is, that is absolutely 9 corruption and in my mind almost criminal, from 10 the Broward taxpayers, period, end of story. 11 Okay? 12 Now, these duplicative costs and then coming 13 back for more money, and more money, and more 14 money, let's just talk about the results; right? 15 I want to know if we're going to get, if we are 16 getting an ROI for a very, very large amount of 17 money. 18 Now, I want to preface this with, I am in 19 full support, okay, of provide children that need 20 extra services their services. I will repeat 21 that again. I am in full support of spending the 22 money to give our children the resources they 23 need. 24 However, based on this audit and the amount 25 of money that was spent, okay, to get the results</p>	<p style="text-align: right;">Page 80</p> <p>1 So -- somebody else can, if they find it, or 2 I'll get back on the mike, I don't want to waste 3 time here. 4 So, at the end of the day, I think this 5 report highlighted a number of things. Okay? 6 What we already know is this district hides 7 things and delays responding to requests. Okay? 8 That needs to change. 9 So I want to know what are the action plans 10 on how this is going to stop? This has got to 11 end. These are taxpayer dollars and this is 12 criminal in nature, in my opinion. 13 Number two, the fact that it had to get to a 14 forensic audit is extremely concerning. 15 And number three, the ROI on the spend per 16 student, and then, to break it down even further, 17 to see how many students this was serving, and 18 then the effectiveness of this program and these 19 dollars was so low -- did you find it, Mr. 20 Mayersohn? 21 MR. MAYERSOHN: Page 13 it talks about 22 tutoring data. 23 MS. STRAUSS: Thank you. I just -- I hate 24 not referencing facts when I see them. 25 MR. MAYERSOHN: 12 schools, 779 students</p>

<p style="text-align: right;">Page 81</p> <p>1 tutoring sessions.</p> <p>2 MS. STRAUSS: Yeah, so 12 schools, 779</p> <p>3 students. This is Saturday tutoring, I believe;</p> <p>4 right? Which we've already heard from the</p> <p>5 community --</p> <p>6 DR. MANCINI: No, no, no.</p> <p>7 MS. STRAUSS: Oh, it's not Saturday? So this</p> <p>8 is like call that call friend, call your friend</p> <p>9 after hours?</p> <p>10 DR. MANCINI: No.</p> <p>11 MS. STRAUSS: What is this?</p> <p>12 DR. MANCINI: No. This is actually tutors on</p> <p>13 site in schools all day working with small groups</p> <p>14 of children.</p> <p>15 MS. STRAUSS: Okay. So then why are the</p> <p>16 results so low? It was given the three</p> <p>17 categories as far as the impact and the</p> <p>18 achievement and change we've seen in those</p> <p>19 students. Why was out of the whole cohort, which</p> <p>20 is so small, why was it so low? What -- what --</p> <p>21 what's broken here with these services?</p> <p>22 And I'll just leave it there, but, I mean,</p> <p>23 this, right here, I'm not comfortable with. I</p> <p>24 don't want to see that ever again moving forward.</p> <p>25 And I want to know what the corrective action is</p>	<p style="text-align: right;">Page 83</p> <p>1 that I -- that was like the comic relief in this</p> <p>2 entire amendment.</p> <p>3 So, but my questions are about process here,</p> <p>4 as they have been from the beginning. Because</p> <p>5 one of the issues, one of the findings that they</p> <p>6 had from last time, and it's been a few months</p> <p>7 since we looked at this, was about the</p> <p>8 re-enrollment, the ESSER II re-enrollment</p> <p>9 campaign, which I have said previously, and I'll</p> <p>10 say it again, I completely agree it's not</p> <p>11 addressed in this memo, that the invoices that</p> <p>12 were proffered up are not the invoices associated</p> <p>13 with the re-enrollment campaign. And I have not</p> <p>14 been convinced otherwise. They were told that</p> <p>15 they were, but that is not what's on the invoice.</p> <p>16 So that's still a big question mark for me. And</p> <p>17 I have the detailed budget submitted to the</p> <p>18 state, so this ties back to the grants and</p> <p>19 another performance audit of how the ARP and</p> <p>20 ESSER II funds are being spent. In terms of</p> <p>21 process, because I'm starting to have also</p> <p>22 flashbacks to when with the ESE Pre-K vendors</p> <p>23 weren't being paid forever and a day and there</p> <p>24 was some funkiness with accounts payable.</p> <p>25 So, whenever somebody leaves, you noticed</p>
<p style="text-align: right;">Page 82</p> <p>1 going to be.</p> <p>2 I simply cannot stomach a report like this.</p> <p>3 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>4 DR. LYNCH-WALSH: Thank you.</p> <p>5 Okay. So I agree with the lack of</p> <p>6 effectiveness of the services, but, as usual,</p> <p>7 there's some distraction attempts here. Because,</p> <p>8 remember what the complaint was about and the</p> <p>9 question that it raised that has yet to be</p> <p>10 answered. That's a separate issue, as well.</p> <p>11 The complaint was that on several occasions</p> <p>12 Jill has used her former relationships with</p> <p>13 Broward County School Board members to pressure</p> <p>14 district administrators into contracts with PCG.</p> <p>15 This includes contracts which violated</p> <p>16 procurement law including a multimillion dollar</p> <p>17 contract and amendment, currently. I would start</p> <p>18 with text messages between her and board members</p> <p>19 as well as the superintendent.</p> <p>20 Did this report answer or address that? No.</p> <p>21 Never. That's not answered. So that's a</p> <p>22 concern.</p> <p>23 I do know that if we ever think we're going</p> <p>24 to have our phone requested we need to have it</p> <p>25 stolen at the Tortuga Music Festival. That --</p>	<p style="text-align: right;">Page 84</p> <p>1 that their name gets mentioned all of a sudden</p> <p>2 over and over, because they're not here.</p> <p>3 So my first question, we see that the former</p> <p>4 chief academic officer Dan Gohl's name is</p> <p>5 mentioned, and I see that it says he wasn't</p> <p>6 available, his phone wasn't available, did</p> <p>7 anybody attempt to contact him? So did you --</p> <p>8 did you not have his phone? Because he's not</p> <p>9 here, so the phone, in theory, would have been</p> <p>10 turned in. Do they get wiped or is that part of</p> <p>11 the problem?</p> <p>12 MS. FERTIG: That's in here; isn't it? I'm</p> <p>13 sorry I interrupted you, but.</p> <p>14 DR. LYNCH-WALSH: That they wiped his phone?</p> <p>15 MS. FERTIG: I apologize for interrupting. I</p> <p>16 just had a question on that.</p> <p>17 MS. STRAUSS: It was nonconclusive. It was</p> <p>18 empty.</p> <p>19 DR. LYNCH-WALSH: Okay. Did you --</p> <p>20 MR. MEDVIN: Gentlemen, can you respond to</p> <p>21 that, please?</p> <p>22 DR. LYNCH-WALSH: To my question?</p> <p>23 MR. JABOUIN: There were several questions</p> <p>24 asked.</p> <p>25 DR. LYNCH-WALSH: Well, I'm still asking</p>

1 questions. I think I still have the floor.
2 That's how this works.

3 MR. JABOUIN: But there are several questions
4 that were asked.

5 MR. MEDVIN: Let them respond first.

6 DR. LYNCH-WALSH: Right, but I'm perfectly
7 capable through the chair of asking a question.

8 So, did you obtain his phone and review his
9 phone or e-mail records? I'm getting the sense
10 that you didn't, but I want to hear it from you.

11 MR. KINCAID: So in relation to the cell
12 phone data, the cell phones at the district are
13 maintained by position level. And so when
14 someone rolls out of that position the phone is
15 wiped, and with the exception of maybe contacts,
16 and that phone is then provided to the person
17 that assumes that position. So the cell phone is
18 there, but the data related to the prior position
19 or the prior person in that position is deleted
20 and erased. And that was not acceptable for our
21 review.

22 DR. LYNCH-WALSH: Okay.

23 MR. KINCAID: In relation to the e-mail data,
24 yes, we did have all his e-mails in relation to
25 the agreement and those were analyzed.

1 question; no.

2 DR. LYNCH-WALSH: No; okay. Neither of you,
3 nobody attempted to contact him, not via phone;
4 e-mail; smoke signal; anything; no contact to ask
5 him for clarity on any of this?

6 MR. KINCAID: That's correct.

7 DR. LYNCH-WALSH: Okay. I understand when
8 people are no longer living, but he's still alive
9 and his name is on here, so I'm just kind of
10 surprised.

11 Okay. So in one of my past lives I ran the
12 accounts payable department. I cannot imagine a
13 scenario where anybody is going to tell me to pay
14 an invoice, mismatched, because everything's got
15 to match in accounting, everything's got to
16 match, and if it didn't match, I didn't care if
17 it was a privately held company, you could be the
18 owner and tell me that it's for this invoice, but
19 I'm going to then contact my boss, who was the
20 chief financial officer. And last I checked, I
21 believe accounts payable falls under finance. So
22 I'm not clear on what would be wrong from an
23 internal control standpoint that would allow the
24 chief academic officer to bypass the accounts
25 payable process and compel an accounting

1 DR. LYNCH-WALSH: Okay. So next question.
2 Although, I think there may be a lawsuit --

3 MS. FERTIG: Well, that's one of his
4 recommendations is that the district enact a
5 policy to correct that going forward on the
6 retention of records.

7 DR. LYNCH-WALSH: Absolutely. So that when
8 your phone is stolen at the Tortuga Music
9 Festival, we don't lose everything. Absolutely.

10 Next question, through the chair. Did you
11 attempt to contact Dan Gohl at any point in time?
12 Because I'm pretty sure he's still with us,
13 living, and could be reached. So did you, much
14 like the question, did you attempt to contact the
15 former school board member; did you attempt to
16 contact him? Because he is -- he may not work
17 here, but that doesn't mean he's unavailable. So
18 it's kind of a yes or no question unless there's
19 additional detail.

20 MR. KINCAID: So in relation to the cell
21 phone data --

22 DR. LYNCH-WALSH: To the man. Did you
23 attempt to contact the man, Dan Gohl, who is
24 still alive and breathing; as far as I know?

25 MR. KINCAID: To answer that specific

1 specialist who should have said, no, that's not
2 how this works.

3 MS. FERTIG: That's where I was heading with
4 this when I started asking my questions. I
5 wanted to ask Ms. Coker how it got to that point,
6 because she actually knows the process.

7 You know, I don't think when they go to pay a
8 bill they call up the auditor. I think that
9 there's got to be a process in place. And what I
10 want to know is where it broke down to where
11 these things were getting paid without proper
12 authorization and from an improper fund?

13 DR. LYNCH-WALSH: So, if I can continue, so
14 agreed, but, again, I ran the accounts payable
15 department. Everything has to match. And just
16 because somebody may or may not have come in and
17 told me to pay something, and, again, we're not
18 government, so it works a little differently, so
19 another related question I would have is, if
20 these were charges for a prior -- it's a prior
21 agreement, it suggests that there would have been
22 funds available on the prior agreement? Are they
23 paying -- like which budget period are you paying
24 them out of? Are there POs just left with funds
25 sitting on them? Because it sounds like there

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1 was not a lot of ticking and tying and matching
2 of expenses to the period in which they were
3 incurred, which I think is still applicable in
4 government. So this is about -- this is
5 accounting. It has less to do with approvals,
6 because it doesn't matter what they come --
7 they're not accountants. They don't understand
8 revenue and expenditures and matching and that's
9 not their job. So if they incorrectly ask you to
10 pay something, that's when the accounts payable
11 process should kick in and not allow that to
12 happen. And we certainly have a lot of poor
13 internal controls to go around, but what this is
14 telling me is that some of it's in the accounts
15 payable process or -- or we're just trying to
16 blame the guy that's not here.

17 MS. FERTIG: So -- so, in this -- in this,
18 one of the things I took away from reading this,
19 and, wow, there's just so much in here. I mean,
20 I know -- like you, I was on the chart and then I
21 couldn't remember where it was either, but one of
22 the things I took away from this was how many
23 policies you suggest either be created or amended
24 to improve this process.

25 And what I thought would be helpful, and I

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1 been relevant to how invoices and agreements get
2 done? Because agreements are all approved by the
3 board, which means that they're on a board
4 agenda, which means -- and there's a whole
5 process before they get to the board agenda for
6 approval. They go through APG, I've questioned
7 that process. So did you review anything related
8 to the agenda planning group in terms of them
9 looking at agreements that were coming forward
10 for approval to the board?

11 MR. KINCAID: So in relation to the initial
12 question there regarding the Teams messages,
13 there were --

14 DR. LYNCH-WALSH: Meetings. I know Teams
15 chats, yes, but the meetings themselves.

16 MR. KINCAID: And I'm addressing that.

17 So within the Teams data provided there was
18 approximately 160 gigabytes of data. Teams
19 meetings, unless you turn on the caption feature
20 where it documents the -- you know, essentially,
21 a translation of what you're saying, transcribing
22 that, or if there is a recording of it, it's not
23 recorded and it's not available for our review.
24 If those meetings were recorded and that
25 translation feature, if you will, was turned on,

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1 know you're not finished, so I apologize for even
2 interrupting, but I just couldn't imagine how we
3 got from someone asking for a bill to be paid
4 until it was, whether it matched or not.

5 So, I -- one of the things I took away was,
6 it would be helpful to have a chart in this
7 document that outlines all of the policies you
8 think should be created. I know you've got them
9 throughout the document, but I'd kind of like to
10 see a summary sheet, the policy on defining
11 educational standards, the policy on retaining
12 cell phone records, the policy for personal cell
13 phones and all of that, maybe see all of that in
14 one summary chart; if I could just make that
15 request.

16 DR. LYNCH-WALSH: Yeah, I have one more
17 bullet point and then we do have the former chief
18 financial officer, now deputy superintendent of
19 operations, who I would like to have an
20 explanation of the accounts payable process from.
21 But in reviewing everything you guys reviewed, I
22 think this was either during COVID, some of this,
23 so there may have been meetings on Teams.
24 Because I saw that you reviewed Team chats. But
25 did you review any Teams meetings that might have

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1 that was included in the Teams data and we did
2 review that. But not in every Teams meeting is
3 there that captioning turned on and not every
4 Teams meeting is recorded.

5 DR. LYNCH-WALSH: Okay. So were there
6 recorded Teams meetings that you reviewed?

7 MR. KINCAID: Yes.

8 DR. LYNCH-WALSH: Of the agenda planning?

9 MR. KINCAID: Of the agenda planning, not
10 that I can recall. But there were Teams meetings
11 in relation to the PCG agreement, you know, in
12 relation to district personnel with PCG, and some
13 of those were recorded. Again, not all of them
14 were. I would say the vast majority were not.
15 But for the ones that were and that data was
16 available for our review, we certainly did review
17 it.

18 DR. LYNCH-WALSH: Okay. And then if I could
19 just, because I'm not sure if I'll get to come
20 back for this, those two invoices that you
21 originally stated were not for the re-enrollment
22 campaign, I didn't see them mentioned in the
23 memo, unless I missed them, which would mean that
24 your initial assessment that they are not --
25 those two invoices are not for the re-enrollment

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1 campaign would stand? Whatever was in your
2 original report where you drew a conclusion, if
3 you didn't then address it in the memo, it still
4 stands?

5 Because I agreed with you on that. I looked
6 at the re-enrollment campaign and cannot find any
7 invoices that specifically mention the
8 re-enrollment campaign. It's in your original
9 report. And I'm not sure. It had to do with
10 Section 4.8 and I can't recall what page I'm
11 looking for.

12 MR. BROLINE: Are you saying based -- I mean,
13 invoices themselves where the descriptions are
14 found, are you asking me if it indicated -- were
15 there any that indicated the ESSER campaign? Is
16 that what you're asking me?

17 DR. LYNCH-WALSH: In your report you said
18 that they were not associated with the
19 re-enrollment campaign because the invoices
20 themselves referenced the original services under
21 4.8, and I agreed with you because I can find no
22 evidence that those invoices have to do -- are
23 related to the re-enrollment campaign.

24 And since you didn't bring it up again in
25 this memo my assumption is that you have not

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1 MR. BROLINE: Right.

2 DR. LYNCH-WALSH: And then in -- I do think
3 in the memo, though, that you referenced the
4 invoices in question and you referenced the
5 correct scope, because that's what's on -- you
6 have the invoice, I believe, in there. Because
7 it's 515 --

8 MS. FERTIG: What page are you on?

9 DR. LYNCH-WALSH: I'm all over the place,
10 because -- I'm bouncing between November and now.
11 So if we go to the memo from now, I think it is
12 table --

13 MS. FERTIG: So can I just ask a point of
14 clarification? You're on the document that was
15 given to us in November as opposed to the one in
16 today's --

17 DR. LYNCH-WALSH: I was, but now I've bounced
18 --

19 MS. FERTIG: Okay. That's what I'm just -- I
20 just wanted to see where we were.

21 DR. LYNCH-WALSH: As you know, you've got to
22 buckle up because I bounce between -- since we
23 have three months in between and that's a
24 sticking point that I still have questions about
25 that I keep e-mailing about, so I think it was

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1 changed your conclusion as far as those two
2 invoices and those services go.

3 MR. BROLINE: Well, I think what you're
4 referring to is, in the original agreement, it
5 wasn't saying they weren't mentioned specifically
6 in invoices, it was the agreement, itself. So
7 what did invoices in reference to within the
8 scope of the agreement and what was defined
9 there, that would be -- that would be related to
10 that agreement, that's -- that -- that stands in
11 terms of the original agreement.

12 In terms of invoice, the invoice review that
13 we did a separate finding does not, based on the
14 what we reviewed, there's no mention of invoices
15 being invoiced for the ESSER funds.

16 So you use the word "invoice" and that's --
17 in that original finding it wasn't about
18 invoicing, it was about the types of items that
19 were being -- that were being --

20 DR. LYNCH-WALSH: Right. I found the
21 mention. The ESSER II re-enrollment campaign and
22 all these consulting services to be performed by
23 PCG staff are not mentioned at all as part of the
24 scope, Exhibit D in the agreement as detailed
25 below.

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1 invoiced -- it may be, because I'm recognizing
2 the amount of 515,250, invoice 222076, line item
3 description says, Interoperability Services
4 Education Recovery Center of Operations. And I
5 want to say there were two invoices. And then
6 I'd have to bounce to my e-mail, because I don't
7 get responses, but, essentially, I think they've
8 answered my question, that there is nothing in
9 any invoice line description that says
10 re-enrollment, ESSER II re-enrollment campaign.

11 MR. BROLINE: With respect to the invoices we
12 inspected, which are documented in the planning
13 memorandum, there's a supplemental memo on page
14 11 and 12, I can only say to those invoices.
15 Those are the invoices with respect to what
16 you're asking about. And based upon the
17 descriptions, if you look at those, there's no
18 reference there, specifically, to ESSER funds.
19 But that's also under a bigger category, too. So
20 I can't -- in other words, it's a sub -- it's a
21 subheading under the broader category in the
22 agreement; if you recall.

23 DR. LYNCH-WALSH: Right. Yes. But
24 considering that this is, once again, federal
25 funds, one would trust that we would err on the

<p style="text-align: right;">Page 97</p> <p>1 side of clarity.</p> <p>2 So we do not have, it would seem, unless</p> <p>3 there are invoices that haven't been yet</p> <p>4 provided, there are ESSER -- there was an ESSER</p> <p>5 II re-enrollment campaign that seems to have</p> <p>6 supplanted whatever it was supposed to be. And</p> <p>7 even the invoices, themselves, have the old</p> <p>8 description.</p> <p>9 And I'm just looking for clarity because the</p> <p>10 people that were asked to approve these invoices</p> <p>11 were told what something was for and yet that's</p> <p>12 not what PCG invoiced. If they had simply put an</p> <p>13 invoice or two forward that said ESSER II</p> <p>14 re-enrollment campaign in the description, I</p> <p>15 would never bring this up again. I'd go, oh,</p> <p>16 okay, that answers my question, we spent this</p> <p>17 much on this re-enrollment campaign.</p> <p>18 MS. FERTIG: So I kind of see that you're --</p> <p>19 we're talking two different reports here and I</p> <p>20 only have one in front of me. You're on the one</p> <p>21 from last month.</p> <p>22 DR. LYNCH-WALSH: Didn't they include that?</p> <p>23 MS. FERTIG: I didn't -- I came in yesterday</p> <p>24 and did not have it in my packet. But I think</p> <p>25 you're raising some interesting questions. I'm</p>	<p style="text-align: right;">Page 99</p> <p>1 received the goods, to acknowledge that, or if</p> <p>2 it's services, then the location has to sign off</p> <p>3 on the invoice to acknowledge that services were,</p> <p>4 indeed, rendered, and then the invoices are paid</p> <p>5 by accounts payable once they see that three-way</p> <p>6 match. So whether it's through a goods receipt</p> <p>7 or through a significant authorization from the</p> <p>8 department that either goods are received or</p> <p>9 services were rendered, that's when accounts</p> <p>10 payable knows to process the invoice.</p> <p>11 We do not have the staffing to check that</p> <p>12 level of detail on every invoice to make sure by</p> <p>13 line items what period -- as long as there's a</p> <p>14 valid PO on the invoice, which is required, to</p> <p>15 have a valid PO on the invoice to be able to</p> <p>16 process, so they do that matching, but as far as</p> <p>17 goods and services, whether the correct timeframe</p> <p>18 was there or the goods were received or not, that</p> <p>19 kind of stuff, it's all handled by the</p> <p>20 department, itself, whether it's a department or</p> <p>21 a school.</p> <p>22 MS. FERTIG: Okay. So it's back on the</p> <p>23 department to ensure that it's under the correct</p> <p>24 contract number?</p> <p>25 MS. MOTIWALA: They have to verify and</p>
<p style="text-align: right;">Page 98</p> <p>1 just wondering if we could do those at a time</p> <p>2 when we all have the information in front of us.</p> <p>3 Because I have a ton of concerns about this</p> <p>4 report, and, specifically -- and I think they're</p> <p>5 probably all the same in the end, but I just</p> <p>6 would like to know what the process is for</p> <p>7 submitting an invoice under the proper contract</p> <p>8 number and getting it paid and who's the person</p> <p>9 that's in charge of that. And -- oh, I'm sorry,</p> <p>10 I'm not looking down here at you. And who is the</p> <p>11 person in charge of that and they've given us a</p> <p>12 number of -- an exhibit here that shows invoices</p> <p>13 that were not in the time period covered by the</p> <p>14 contract that were paid. So I'm just trying to</p> <p>15 figure out how that happened. Can anybody answer</p> <p>16 that question?</p> <p>17 MR. JABOUIN: Yes, Ms. Fertig. Ms. Motiwala,</p> <p>18 that function reports to Ms. Motiwala who could</p> <p>19 respond to that.</p> <p>20 MS. MOTIWALA: Erum Motiwala, Chief Financial</p> <p>21 Officer. So just for clarification, the way it</p> <p>22 is set up currently, the process, once the</p> <p>23 purchase order has been issued by Procurement &</p> <p>24 Warehousing, it's incumbent upon the location to</p> <p>25 actually receive the goods in SAP. Once they've</p>	<p style="text-align: right;">Page 100</p> <p>1 validate.</p> <p>2 MS. FERTIG: Okay.</p> <p>3 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>4 DR. LYNCH-WALSH: Yes.</p> <p>5 Okay. So in the scenario proposed though,</p> <p>6 the chief academic officer comes in and tells or</p> <p>7 e-mails or tells somebody else. Under -- where</p> <p>8 in the department's procedures does another --</p> <p>9 regardless of how high up they are in the food</p> <p>10 chain, what is the proper procedure if something</p> <p>11 doesn't match? Because understand that this was</p> <p>12 not -- it's like everybody knew things didn't</p> <p>13 match up. So they're telling you that there is a</p> <p>14 red flag. This isn't that -- I get that, yes,</p> <p>15 absolutely, just like in PPO, when they sign off</p> <p>16 on things that are incorrect, you guys wouldn't</p> <p>17 necessarily know that. But in this instance the</p> <p>18 accounts payable would have been told to pay</p> <p>19 something that didn't match, might have been</p> <p>20 duplicative, whatever, and the accounting</p> <p>21 specialist did not follow a procedure or are</p> <p>22 there no procedures for what to do if somebody</p> <p>23 tells you to pay something that doesn't match and</p> <p>24 don't fit the criteria for how you should be</p> <p>25 doing a payment per policy and/or procedure? Or</p>

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<p>1 are there no policies and procedures that address 2 that problem?</p> <p>3 MS. MOTIWALA: To my knowledge, nobody called 4 accounts payable directly to do it. If there is 5 anything that's questionable or non-matching or 6 proper approvals are not in place, accounts 7 payable would not pay the invoice and they would 8 escalate it or send it back to the location 9 whether it's a school or department.</p> <p>10 I don't know the details of this one in 11 particular, but if there is -- it's within the 12 school or department location where they would 13 have to make sure that a PO is in place for that 14 invoice to be paid. That does not come through 15 accounts payable.</p> <p>16 MR. MEDVIN: Mr. Mayersohn?</p> <p>17 MR. MAYERSOHN: Yeah, I just don't -- I don't 18 understand the concept of it. Because not 19 knowing what you're paying -- I mean, you're 20 paying an invoice not knowing if that product is 21 actually delivered or if the product is actually 22 what has been in an RFP. So if somebody were to 23 say, you know, Aquafina water is requested --</p> <p>24 MS. MOTIWALA: Now, the location is the one 25 who receives the goods, right, whatever the goods</p>	<p>1 procurement office after the fact to submit a 2 request to change, or add funds, or whatever 3 needs to happen.</p> <p>4 MS. FERTIG: And if they put on the wrong 5 one, as they did in this -- I mean, they're 6 paying for things that occurred before the board 7 voted on the contract, there's no -- there's 8 no -- there's nothing that calls that to 9 anybody's attention unless we do an audit? I'm 10 not --</p> <p>11 MS. STRAUSS: And a forensic audit at that.</p> <p>12 MR. DE MEO: Mr. Chair, I'd like to ask the 13 auditors. Was this a case of executive override? 14 And did the accounts payable clerk person, did 15 they submit to this pressure and did they not 16 follow the procedure? Because it's either 17 there's executive override and he was authorized, 18 Mr. Gohl was authorized to push through the 19 expenditure, or the person who was asked to 20 complete the transaction violated, you know, the 21 controls or the rules. Which is it; in your 22 opinion?</p> <p>23 MR. BROLINE: Well, let me address one. I 24 think this might be a misunderstanding, just for 25 clarification purposes. It doesn't say accounts</p>
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<p>1 are, and they received the packing slip and they 2 have to go into the SAP system and acknowledge 3 receipt of it. If there is a serial number 4 required, they would go in and put in the serial 5 number, as well. But the location is the one who 6 actually receives the goods, so they have to 7 acknowledge that in the system and that's the way 8 that we know that it was received.</p> <p>9 MR. MAYERSOHN: No, no, I understand. So the 10 location says, although, the bid may have 11 requested Zephyrhills water and they get Aquafina 12 water and said, well, I got water, so, therefore, 13 I'm going to say I received it. You won't know 14 actually whether it's Aquafina or Zephyrhills.</p> <p>15 MS. FERTIG: And can I just piggyback on 16 that? And you won't know whether or not the fund 17 that's paying it is the fund that the board voted 18 on to pay it. I mean --</p> <p>19 MS. MOTIWALA: No, the fund that is already 20 on the PO. So the line of coding is already in 21 the PO when -- after the purchase -- or, 22 actually, when the purchase requisition is 23 initiated, the requisitioner from the location 24 would have to put in the line of coding. If 25 there is a change they would have to go to the</p>	<p>1 payable provided the following response. It says 2 the accounting specialist. So there's a step 3 that's missed here. In other words, if you read 4 the e-mail, again, this is on page -- the quote 5 we have is on page 3; okay? Let me read this one 6 more time. These invoices were sent to us by Dan 7 Gohl requesting that they be paid from our 8 purchase order. These would have been sent to 9 Tara Rodger, the person who was handling PCG 10 invoices at the time. I e-mailed Teresa Hall and 11 she sent the invoices on to accounts payable by 12 e-mail and I have attached Teresa's approved 13 e-mails. So accounts payable is receiving the 14 approval of these invoices that are showing that 15 Teresa -- with her approvals. Okay? I just want 16 to clarify that.</p> <p>17 Now, with respect -- and what we've 18 documented here in terms of, we're documenting 19 what we're -- what it's showing to us, that there 20 was direction given to pay invoices that, based 21 on, again, reviewing invoices, that relate to 22 previous PCG agreements under the current 23 agreement.</p> <p>24 MR. DE MEO: Okay. So I'm going to ask you 25 for your judgment. Was there a policy violated;</p>

<p style="text-align: right;">Page 105</p> <p>1 and what was it?</p> <p>2 MR. KINCAID: So in relation just to, you</p> <p>3 know, follow back on your question initially</p> <p>4 there, as stated on the top of page 4 in the</p> <p>5 memorandum, at the end we say, based on the</p> <p>6 provided e-mail communications it appears that</p> <p>7 Mr. Gohl may have directed staff to override BCPS</p> <p>8 internal controls and incorrectly pay these PCG</p> <p>9 invoices that were related to prior PCG contracts</p> <p>10 under the FY22-001 agreement.</p> <p>11 MR. DE MEO: Okay. So we have Mr. Gohl</p> <p>12 inappropriately putting pressure on a -- I don't</p> <p>13 know if it's a direct report or not, and we have</p> <p>14 that individual violating the policy under that</p> <p>15 duress. That's -- I mean, it's clear to me</p> <p>16 that's what happened; is that correct?</p> <p>17 MS. MOTIWALA: I just want to clarify. I</p> <p>18 think the title is misleading. Accounting</p> <p>19 specialist positions are in various departments,</p> <p>20 not just accounts payable. So I think that's</p> <p>21 probably misleading.</p> <p>22 MR. DE MEO: I don't think it matters. I</p> <p>23 don't think it matters.</p> <p>24 MS. STRAUSS: It doesn't matter.</p> <p>25 MS. MOTIWALA: No, but what I'm saying is, it</p>	<p style="text-align: right;">Page 107</p> <p>1 also may have also felt afraid to speak up. And</p> <p>2 that speaks to the culture.</p> <p>3 So I think that there's a lot of intertwined</p> <p>4 things here. But when we stick to the accounting</p> <p>5 and the audit procedures here, at the end of the</p> <p>6 day this is a failure in internal controls and</p> <p>7 this needs to be examined.</p> <p>8 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>9 DR. LYNCH-WALSH: Hold on one second. Sorry.</p> <p>10 Okay. We're going to do this like we're</p> <p>11 performing a delicate surgery here because we</p> <p>12 must. Because if you're not used to the</p> <p>13 shenanigans that go on around here, you're going</p> <p>14 to be misled into the wrong conclusion.</p> <p>15 All right. You've got to have been here for</p> <p>16 a while.</p> <p>17 All right. So to page 3 -- we've a got to</p> <p>18 make sure that that's not what's happening.</p> <p>19 All right. Back to page 3, accounting</p> <p>20 specialist, let's be clear, do we mean one in</p> <p>21 accounts payable?</p> <p>22 MR. MAYERSOHN: Which document are you on?</p> <p>23 DR. LYNCH-WALSH: Actually, the one that --</p> <p>24 the memo. Sorry. The memo. Page three of the</p> <p>25 memo for PCG. Mid page, it mentions an</p>
<p style="text-align: right;">Page 106</p> <p>1 wasn't necessarily accounts payable. Accounting</p> <p>2 specialist in that department, maybe, but that I</p> <p>3 cannot validate.</p> <p>4 MR. DE MEO: Someone who had the authority to</p> <p>5 execute payment or to facilitate payment, that</p> <p>6 person didn't follow the proper procedure, under</p> <p>7 duress. I think that's important to note. So I</p> <p>8 think that's as clear as it can be.</p> <p>9 MS. STRAUSS: Yeah. And if I can just add</p> <p>10 something. So this is why, right, we have audits</p> <p>11 of internal controls and Section 404, because</p> <p>12 there is risk of lower level accounting staff,</p> <p>13 okay, to feel pressure, right, take the Enron</p> <p>14 example from 2002; okay? People are pressured</p> <p>15 from their superiors to do things.</p> <p>16 So I'm not saying, and I don't believe you</p> <p>17 are, saying that the person that actually paid</p> <p>18 it, right, was trying to be criminal or do</p> <p>19 something wrong, but they felt under pressure</p> <p>20 from this gentleman that used to work here to pay</p> <p>21 the bill.</p> <p>22 Now, the concern though here is, is that</p> <p>23 shouldn't happen, because there should be</p> <p>24 appropriate effective internal controls in place.</p> <p>25 Okay? There was clearly not. And that person</p>	<p style="text-align: right;">Page 108</p> <p>1 accounting specialist. Because it says BCPS</p> <p>2 accounting specialist provided the following</p> <p>3 response as to the reason why these invoices that</p> <p>4 were related to previous PCG agreements were paid</p> <p>5 under the FY22, da, da, da, da, da. Because</p> <p>6 absolutely can somebody that's your direct</p> <p>7 supervisor pressure a lower level employee?</p> <p>8 Sure. But, if you're not reporting to that</p> <p>9 person and you're in, of all things, the</p> <p>10 accounting department in accounts payable and</p> <p>11 there are internal controls set up, they can come</p> <p>12 and say you need to do this, this and this, but</p> <p>13 your response should be to go to your supervisor.</p> <p>14 So I'm trying to get clarity on who did this</p> <p>15 accounting specialist report to? I think we're</p> <p>16 clear that this Tara Rodger person was in</p> <p>17 academics? Do you guys have accounting</p> <p>18 specialists in academics? Is the one in</p> <p>19 academics the one that provided this response?</p> <p>20 DR. MANCINI: The person that provided this</p> <p>21 response is in the ESE Department under</p> <p>22 academics.</p> <p>23 DR. LYNCH-WALSH: Okay. So then that would</p> <p>24 have gone to accounts payable with a mismatched</p> <p>25 PO agreement written on it?</p>

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<p>1 Because it says, at the bottom of page 3 it</p> <p>2 says, on each of these invoices the purchase</p> <p>3 order number was manually written on the</p> <p>4 invoices. Was it the wrong purchase order for</p> <p>5 the invoice? Bottom of page 3.</p> <p>6 DR. MANCINI: The purchase order used to pay</p> <p>7 these invoices was the purchase order associated</p> <p>8 with the existing contract, not the purchase</p> <p>9 order associated with the previous contract or a</p> <p>10 new purchase order that should have been created</p> <p>11 to pay past due invoices.</p> <p>12 DR. LYNCH-WALSH: So, just to be clear, it</p> <p>13 was mismatched? It was not the correct purchase</p> <p>14 order?</p> <p>15 DR. MANCINI: Correct. Correct.</p> <p>16 DR. LYNCH-WALSH: Okay. Does accounts</p> <p>17 payable match POs to invoices? So if you have a</p> <p>18 mismatched purchase order and it goes into</p> <p>19 accounts payable, so I get that the direct</p> <p>20 supervisor or indirect supervisor from ESE</p> <p>21 academics, because they're all under the same</p> <p>22 umbrella, would have been told to write something</p> <p>23 that didn't make sense by the former chief</p> <p>24 academic officer, but what I'm having a hard time</p> <p>25 understanding is what is happening when it gets</p>	<p>1 check the PO that's on -- written, whether it's</p> <p>2 written or typed or whatever, on the invoice. If</p> <p>3 it's a valid PO and it matches up to the vendor</p> <p>4 name on the invoice, and there are funds</p> <p>5 available, there's a three-way match, whether</p> <p>6 it's through goods received or approval, a signed</p> <p>7 authorization, and everything else seems okay,</p> <p>8 they would go ahead and pay it. They would not</p> <p>9 know to check. That level of detail, like I</p> <p>10 said, we only have about 16 people in that</p> <p>11 department, in accounts payable. They cannot</p> <p>12 handle that kind of workload to verify all that</p> <p>13 for that many schools and departments.</p> <p>14 DR. LYNCH-WALSH: So the contract doesn't</p> <p>15 come into play in the system?</p> <p>16 MS. MOTIWALA: No, they do not see that.</p> <p>17 DR. LYNCH-WALSH: In the system?</p> <p>18 MS. MOTIWALA: No.</p> <p>19 MR. MEDVIN: Ms. Marte?</p> <p>20 MRS. MARTE: If I may? And I'm a little bit</p> <p>21 at a loss with this particular issue, because I</p> <p>22 wasn't with the district when this happened. I</p> <p>23 was not working here during this period. But I</p> <p>24 will tell you that the chair has expressed</p> <p>25 concerns about contract management and we are,</p>
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<p>1 to accounts payable?</p> <p>2 MS. FERTIG: Well, I think they're saying</p> <p>3 that they rely on the person, but.</p> <p>4 DR. LYNCH-WALSH: But if it's mismatched --</p> <p>5 because, again, I used to run accounts payable</p> <p>6 and that would not have happened.</p> <p>7 MS. FERTIG: Right. No, I understand that.</p> <p>8 I understand that.</p> <p>9 DR. LYNCH-WALSH: Not have happened.</p> <p>10 MS. FERTIG: I think what I took away, my</p> <p>11 main takeaway from this is there's a lot of</p> <p>12 policies and procedures that need to be changed,</p> <p>13 and if it were possible to take all of these</p> <p>14 individual ones and put them in a chart, could we</p> <p>15 do that? And then at least when it gets</p> <p>16 transmitted to the board they're going to see,</p> <p>17 we've had this failure and these are all the</p> <p>18 things that we need to change. And, I mean, it's</p> <p>19 a lot, so --</p> <p>20 DR. LYNCH-WALSH: Agreed, but I would like my</p> <p>21 question answered. What happened when it got to</p> <p>22 accounting -- to accounts payable and you have</p> <p>23 something handwritten, doesn't match, does it not</p> <p>24 send off a red flag to look deeper?</p> <p>25 MS. MOTIWALA: So accounts payable would</p>	<p>1 Dr. Phillips, Ms. Coker, Ms. Motiwala, leading an</p> <p>2 effort to implement a module in SAP called Ariba,</p> <p>3 which will help us avoid this kind of thing</p> <p>4 happening. There are many accounting specialists</p> <p>5 outside the purview of finance that we must rely</p> <p>6 on. We process hundreds of thousands of invoices</p> <p>7 a year. This isn't a small operation, as you all</p> <p>8 know. And that is not to suggest that the</p> <p>9 internal controls should not be tight. They</p> <p>10 absolutely must be. So, hopefully, we have some</p> <p>11 improvement. But I do want to share that this</p> <p>12 type of event is not the norm. If we have a</p> <p>13 variance, and we can show them to you, where we</p> <p>14 don't have a PO, the invoice goes back to the</p> <p>15 school, goes back to the location, and they're</p> <p>16 all worked. This was an intent by somebody</p> <p>17 outside of county and the staff and accounting</p> <p>18 processed it, because, in their view, everything</p> <p>19 matched.</p> <p>20 MR. DE MEO: Mr. Chair? I think this is a</p> <p>21 case -- you could have the best internal controls</p> <p>22 in the world, but if you have somebody who is</p> <p>23 willing to break the rules -- and two people in</p> <p>24 this case went outside of the prescribed</p> <p>25 procedures and violated the rules. One was under</p>

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<p>1 pressure and that should -- there should be some 2 consideration there. The good news is that it 3 was found and that there are controls in place 4 to -- to disclose these types of things. 5 But I don't ever -- I don't think you can 6 ever design internal controls to stop bad actors. 7 That'll happen. And that's why we have internal 8 audits and that's why we have external audits. 9 So in this case I think Ms. Fertig asked if 10 we could have a list of some recommendations in a 11 concise way. I think that would be a good idea. 12 But I also think that pursuing this beyond 13 this obvious breach of a person's 14 responsibilities, not the internal controls, is 15 kind of beating this to death. 16 MR. MEDVIN: Thank you. 17 MS. STRAUSS: What are we going to do about 18 it? 19 MS. FERTIG: Well, I think -- I think what -- 20 I really think they've given us so many good 21 suggestions. I mean, we haven't even talked 22 about the cell phones that they write about in 23 here. But, I mean, obviously, changing those 24 policies and getting it done quickly, and I know, 25 Nathalie, you said they're getting an outside</p>	<p>1 MR. KINCAID: So we were just going to -- 2 apologize. So we were just going to address or 3 answer the questions that were arisen regarding 4 the, you know, as stated earlier, mismatch 5 between accounts payable and the PO and give a 6 little bit more background and insight to that. 7 The PO at mention for the '22 agreement is 8 more of a generic PO. It is a blanket purchase 9 order for the agreement. And in the text of the 10 purchase order it says, public consulting per 11 contract. 12 So in order for accounts payable to know that 13 the invoice at hand was not applicable to the 14 agreement, that would require accounts payable to 15 then review the actual agreement and match up the 16 lines of services on the invoice to the 17 agreement, which is not within accounts payable's 18 current purview. So just a little bit of 19 background on that. 20 The control that was overridden was before it 21 got to accounts payable in relation to the 22 direction to put it to a PO that the invoices 23 were not applicable to, did not pertain to. 24 MR. MEDVIN: Thank you. Ms. Dahl? 25 MS. DAHL: And I don't know if this is the</p>
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<p>1 person to head this up. 2 DR. LYNCH-WALSH: Yes. 3 MS. FERTIG: But this is an area, I think, 4 that just needs some real concentration. I'm 5 glad you're getting some software or something, 6 some program for this, and that all of you are on 7 it. But I just started writing down the number 8 of policy changes they suggested and then I 9 thought, you know what would be best is just to 10 get a chart with them. 11 So I know we're going to run out of time and 12 that we have like three or four really important 13 audits coming up. So could I just make a motion 14 to transmit this with a concise chart of the 15 policy changes and recommendation that CRI has 16 made? 17 MR. MAYERSOHN: Second. 18 MS. FERTIG: I didn't even get it out. 19 MR. MAYERSOHN: I got it. 20 MS. FERTIG: Okay. Phyllis, you can go ahead 21 and tell us -- add -- make it right? 22 MS. SHAW: I'm sorry? 23 MR. MEDVIN: Mr. Kincaid, do you have 24 something to add? For the auditors, do you have 25 anything else?</p>	<p>1 right time to do this or not, but this is 2 directed to Mr. Jabouin. 3 I think you need some help in making an 4 agenda. Because your timeframes are always off. 5 And I think you could have known that this was 6 going to provide a lot of conversation and we 7 were supposed to be done with this at 10:55. It 8 is past 11:55. And so we've spent over an hour 9 on this and you gave it 25 minutes. And I know 10 you know that there was a lot of stuff in that 11 plus some of the other things that we went over. 12 And you said you don't -- Mr. Medvin, our chair, 13 said he was not consulted. Perhaps you need to 14 sit down with him. 15 MR. MEDVIN: I never said that. I'm sorry. 16 I never said any such thing. 17 MS. DAHL: Oh, I'm sorry. You said something 18 about the agenda. 19 MR. MEDVIN: I said we're trying to -- it's a 20 long agenda let's try to be precise and get it 21 through. 22 DR. LYNCH-WALSH: Not going to happen. 23 MS. DAHL: Huh? 24 DR. LYNCH-WALSH: It's never going to happen. 25 MS. DAHL: Well, I heard something about the</p>

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<p>1 agenda and I don't think that was it. But, 2 anyway, and maybe it was not from you, but I 3 it -- you've got people in this room that work 4 and have jobs to do.</p> <p>5 MS. STRAUSS: And kids to pick up.</p> <p>6 MS. DAHL: Yeah, and that kind of stuff. And 7 we can't continue -- and we started at 9:30 8 today. We can't continue to have these kind of 9 audit meetings. It's not fair. We're 10 volunteers. It's not fair to us to have to sit 11 through this kind of stuff.</p> <p>12 So I would really hope that you would look at 13 the audits you are presenting to us and have a 14 better judgment of how long they're going to 15 take.</p> <p>16 Thank you.</p> <p>17 MR. JABOUIN: Ms. Dahl, I will take that into 18 account. I also want to mention to the committee 19 that these findings that are there by CRI, those 20 are very serious findings and we're going to 21 continue to do more contract audits so that we 22 can identify if those issues persist in other 23 contracts as well.</p> <p>24 MS. DAHL: And I agree this was a very 25 serious audit. That's the reason I said, to have</p>	<p>1 MR. JABOUIN: I don't determine the times by 2 myself. So I do work with the chairs that I've 3 worked for to come up with the potential 4 timeframes.</p> <p>5 MRS. MARTE: Could we -- could we just move 6 ahead, though, with this motion because we've got 7 four or five more and we're going to -- we're 8 going to run out of quorum again. So I'm just -- 9 I'm just concerned. I think we could put this 10 under audit committee reports, maybe, and talk 11 about a better process.</p> <p>12 MS. DAHL: I won't be here.</p> <p>13 MS. FERTIG: I don't know.</p> <p>14 MR. MAYERSOHN: So we have a -- I mean, Mr. 15 Chair, there's a motion to transmit and a second.</p> <p>16 MR. MEDVIN: I believe that motion included a 17 list of policy suggestions.</p> <p>18 MS. FERTIG: A chart, an actual chart of the 19 policy suggestions and changes.</p> <p>20 MR. MEDVIN: Do we have one? Did you make 21 one up while we were talking? I don't think so.</p> <p>22 MS. FERTIG: Well, I think -- I'm asking them 23 to do it, but I think they've -- I started doing 24 it, you know, like writing down all of their 25 things and then I thought the better presentation</p>
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<p>1 25 minutes for this one, I think you should have 2 known that it would take longer than 25 minutes. 3 Because I had a lot of stuff to say, too, but Ms. 4 Fertig and Dr. Lynch-Walsh were providing most, 5 and my person next to me, I'm sorry --</p> <p>6 MS. STRAUSS: Strauss.</p> <p>7 MS. DAHL: Ms. Strauss, I -- it just appalls 8 me that we end up having things like this, 9 because you should have known this would have 10 taken that long.</p> <p>11 MR. MEDVIN: Ms. Dahl, I think the way around 12 this, and I don't believe the committee would 13 support this suggestion, is that we put time 14 limitations on the comments of committee members. 15 And that would defeat the purpose of what we're 16 trying to do. So if I said no one could speak 17 more than five minutes on a topic we wouldn't 18 nearly halfway cover any important topic. 19 There's no way around it. We have a tremendous 20 agenda.</p> <p>21 MS. DAHL: And, no, I'm not trying to put 22 time limits on it. What I'm saying is, that when 23 he develops the agenda, he knows what's in these 24 items before we get them and this is one that I'm 25 sure he knew was going to be very long.</p>	<p>1 of this to the board would be in a chart format 2 so they can easily refer to it.</p> <p>3 MR. JABOUIN: So noted.</p> <p>4 MR. MEDVIN: Okay. One last quick comment, 5 then we have to vote on this, Nathalie.</p> <p>6 DR. LYNCH-WALSH: Okay. We still -- then 7 you've got to vote on that.</p> <p>8 There is still no record of the ESSER II 9 re-enrollment campaign being in a budget or on an 10 invoice. I just want that on the record. And 11 then, also, Policy 1070, unless I'm 12 misremembering, the chair develops the agenda. 13 The agenda is the chair's responsibility. When 14 -- and I'm famous for long agendas, myself, but 15 when we realize that we've just spent too long on 16 something, we start jettisoning things to the 17 next meeting. And we do triage. We don't have 18 things that we're legally required to pass a 19 motion on, so that one should always be at the 20 top. But the solution has never been to limit 21 people's comments, it's been to limit the length 22 and the number of items on the agenda. That is 23 the obvious solution to this. And it's been a 24 complaint for probably the past three years that 25 the agendas get too long with these items that we</p>

<p style="text-align: right;">Page 121</p> <p>1 know we're going to spend some time on. The 2 solution is to not pack them all. I believe 3 people asked to have a special meeting to wrap up 4 the two CRI engagements. That didn't happen. So 5 now, of course, once again, they're piled onto a 6 regular agenda. So that is the problem, is that 7 we need either to finish up long conversations in 8 a special meeting or you just keep pushing it to 9 the next meeting. But it's not to limit people's 10 input. 11 I'm ready to vote. 12 MR. MEDVIN: Can we have a vote on the -- can 13 you read the motion, please? 14 MR. JABOUIN: The motion was to transmit but 15 to have a concise list of policy suggestions and 16 changes in a chart. 17 MR. MEDVIN: Thank you. 18 All in favor? 19 COMMITTEE MEMBERS: Aye. 20 MR. MEDVIN: Opposed? 21 (No response.) 22 MR. MEDVIN: Motion carries. 23 MS. FERTIG: Can -- I have a motion. 24 MR. JABOUIN: So -- 25 MS. FERTIG: Could I move that we move</p>	<p style="text-align: right;">Page 123</p> <p>1 (No response.) 2 DR. LYNCH-WALSH: Okay. Done. Next. 3 MR. MEDVIN: Internal Funds Audits of 4 Selected Schools. 5 MR. JABOUIN: Thank you. So 14 was done. 6 To the committee, it is very important that 7 Items Number 13 -- 12 and 13 be transmitted 8 because the committee -- the district can now get 9 into discussions with the vendor so we can go 10 ahead and proceed with the board. This is very 11 important for school graduations. 12 MS. FERTIG: Can I just ask one quick 13 question then? If we cannot get to the 14 behavioral threat assessment today are we going 15 to call a special meeting so that we can get it 16 done in a -- 17 MR. JABOUIN: We should do that. Ms. Fertig, 18 there is availability in this room for February 19 16 that we just checked. If the committee would 20 consider that, because it is a very important 21 subject before the next committee meeting on 22 March 2nd. 23 MS. STRAUSS: What's the date again? 24 MR. JABOUIN: The date is February 16th at 25 9:30 a.m. That's the proposed date.</p>
<p style="text-align: right;">Page 122</p> <p>1 forward -- move up the internal audits and the 2 behavioral threat assessment? 3 MS. STRAUSS: Thank you. 4 MS. FERTIG: Just because I'm -- 5 MR. JABOUIN: I have a recommendation for the 6 committee. 7 MS. FERTIG: I just know those have to -- 8 MR. JABOUIN: Yeah, I believe that -- I 9 believe that the internal funds audits, which 10 are -- which is Agenda Item Number -- 11 MR. MEDVIN: 14. 12 MR. MAYERSOHN: I don't think there were any 13 exceptions; correct? 14 MS. FERTIG: There were no exceptions. 15 MR. JABOUIN: 14. If the committee can 16 please approve those quickly? 17 MR. MAYERSOHN: I'd like to make a motion to 18 transmit the internal funds. 19 MS. FERTIG: Second. 20 MR. JABOUIN: And had also for the 21 committee -- 22 DR. LYNCH-WALSH: We've got to vote on it. 23 MR. MEDVIN: All in favor? 24 COMMITTEE MEMBERS: Aye. 25 MR. MEDVIN: Opposed?</p>	<p style="text-align: right;">Page 124</p> <p>1 MS. STRAUSS: For how long? 2 MR. JABOUIN: I would please block out -- I 3 would block out two -- two and a half hours, 4 please. 5 MS. FERTIG: For the behavioral threat 6 assessment? 7 MR. JABOUIN: There is the possibility that 8 there could be some other agenda items that we 9 could take advantage of that could relieve the 10 effort. If I can get a majority of the members, 11 I realize I've asked you to come early today. 12 MS. STRAUSS: I would agree to it if it was 13 only for the behavioral threat assessment. I 14 don't have time for anything further because your 15 agendas are not timely. Sorry. 16 MR. JABOUIN: At a minimum the behavioral 17 threat assessment then, and I will communicate 18 with committees throughout the month. 19 DR. LYNCH-WALSH: That's not what she said. 20 At a maximum she said the behavioral threat 21 assessment. 22 MS. STRAUSS: At a maximum. 23 MR. MEDVIN: Then leave -- 24 MS. STRAUSS: Okay. I'll leave. 25 MR. MEDVIN: When it's done.</p>

<p style="text-align: right;">Page 125</p> <p>1 MS. STRAUSS: That's fine. I'll leave.</p> <p>2 DR. LYNCH-WALSH: So that would be first then</p> <p>3 on the agenda.</p> <p>4 MS. STRAUSS: That would make sense,</p> <p>5 Nathalie.</p> <p>6 MR. JABOUIN: So Agenda Item Number 12, we</p> <p>7 have a public speaker for that, Mr. Joseph</p> <p>8 Goldstein.</p> <p>9 MR. MEDVIN: Just, please, limit your remarks</p> <p>10 to three minutes.</p> <p>11 MR. GOLDSTEIN: Good morning. Joe Goldstein,</p> <p>12 from Shutts & Bowen. I'm here on behalf of</p> <p>13 Rhodes Graduation Services and Jostens. I just</p> <p>14 wanted to announce that I'm here if you have any</p> <p>15 questions, but I have nothing further to say.</p> <p>16 Thank you.</p> <p>17 MR. MEDVIN: Okay. Thank you.</p> <p>18 MR. MAYERSOHN: Mr. Chair, so he's a</p> <p>19 lobbyist?</p> <p>20 MR. MEDVIN: I guess. Is that considered a</p> <p>21 lobbyist?</p> <p>22 DR. LYNCH-WALSH: Yeah, he's a lobbyist.</p> <p>23 MS. FERTIG: Well, he's an attorney, but,</p> <p>24 okay.</p> <p>25 MR. MAYERSOHN: But he's representing them,</p>	<p style="text-align: right;">Page 127</p> <p>1 MR. JABOUIN: So now we move on to the agenda</p> <p>2 item. So Agenda Item Number 12 is a forensic</p> <p>3 examination report Done by Carr, Riggs, Ingram on</p> <p>4 the caps and gowns contract for fiscal year 2016.</p> <p>5 If you can go ahead and address that, Mr.</p> <p>6 Broline?</p> <p>7 MR. KINCAID: This is Ben Kincaid and I'll</p> <p>8 address this particular report.</p> <p>9 This is in relation to the agreement 16-052</p> <p>10 in caps, gowns and announcements in relation to</p> <p>11 Chuck Puleri and Associates. Again, as Mr.</p> <p>12 Jabouin had referenced, this was a forensic</p> <p>13 examination. For sake of time I won't reiterate</p> <p>14 what I said in relation to the PCG agreement, but</p> <p>15 the same standards, same comments apply to this</p> <p>16 engagement as well.</p> <p>17 As many of you probably know, Chuck Puleri</p> <p>18 and Associates was a long-term vendor of the</p> <p>19 district. Chuck Puleri and Associates was an</p> <p>20 independent representative of Herff Jones, LLC.</p> <p>21 I'll refer to them as Herff Jones corporate just</p> <p>22 for distinguishing purposes because Chuck Puleri</p> <p>23 and Associates was also referred to as doing</p> <p>24 business as Herff Jones.</p> <p>25 The contract in this particular case and our</p>
<p style="text-align: right;">Page 126</p> <p>1 so he's a lobbyist. He's getting paid to</p> <p>2 represent Jostens.</p> <p>3 MS. FERTIG: Okay.</p> <p>4 MR. MAYERSOHN: Does he have any paperwork</p> <p>5 that he has to declare at this meeting?</p> <p>6 MR. JABOUIN: I have just noted him as a</p> <p>7 lobbyists on the sign-in sheet.</p> <p>8 MR. MAYERSOHN: And he's registered with the</p> <p>9 district; is that correct?</p> <p>10 MR. MEDVIN: Sir, are you registered with the</p> <p>11 district as a lobbyist.</p> <p>12 MR. GOLDSTEIN: Yes. Again, Joe Goldstein.</p> <p>13 I'm -- I have registered as a lobbyist, but I'm</p> <p>14 not a practicing lobbyist. I'm a lawyer doing</p> <p>15 government contracts work in procurement. But I</p> <p>16 have registered. I've been registered on the cap</p> <p>17 and gowns since November of 2021.</p> <p>18 MR. MEDVIN: So you registered for this -- so</p> <p>19 your client is the subject of this audit?</p> <p>20 MR. GOLDSTEIN: Excuse me, sir?</p> <p>21 MR. MEDVIN: Your client is part of the</p> <p>22 subject of this audit, that you represent?</p> <p>23 MR. GOLDSTEIN: Yes. Yes, sir.</p> <p>24 MR. MEDVIN: Okay. Thank you.</p> <p>25 MR. GOLDSTEIN: Yes, sir. And we -- correct.</p>	<p style="text-align: right;">Page 128</p> <p>1 review period related to -- our review period</p> <p>2 related to January of 2016 through June of 2022.</p> <p>3 And initially the contract was initially awarded</p> <p>4 to just Chuck Puleri and Associates. Jostens,</p> <p>5 Inc. was subsequently added in 2017 as part of an</p> <p>6 additional proposal. Jostens was not utilized</p> <p>7 for this particular contract by the district</p> <p>8 though.</p> <p>9 Within the forensic examination report as</p> <p>10 detailed on page 31 of the report through 39, or,</p> <p>11 excuse me, page 40 of the report, we outline 19</p> <p>12 different findings, associated recommendations in</p> <p>13 relation to our work on this project. In the end</p> <p>14 we identified estimated overbillings to the</p> <p>15 district of approximately \$231,000. We also</p> <p>16 identified estimated overbillings to parents and</p> <p>17 students of the district of approximately</p> <p>18 \$331,000.</p> <p>19 Again, for the sake of time I'm just going to</p> <p>20 briefly go through each one of these items here</p> <p>21 starting off on page 31. The first finding is in</p> <p>22 relation to the exclusion of full evaluation</p> <p>23 criteria. Generally speaking, the RFP that was</p> <p>24 released to, or the request for proposal that is</p> <p>25 released and is subsequently responded to is</p>

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<p>1 provided to the evaluation committee members as 2 part of the scope and their evaluation of the 3 evaluation criteria.</p> <p>4 Based upon the e-mail documentation reviewed, 5 it did not appear that that RFP was actually 6 communicated to the committee members. So we had 7 the finding that, you know, there may have been 8 the exclusion of a full evaluation criteria in 9 relation to the first release of the RFP in early 10 2016.</p> <p>11 The next finding is evaluation committee 12 members erroneously utilized personal knowledge 13 during the evaluation process. During our 14 interviews a couple interviewees indicated to us 15 that they relied upon and portrayed to us in our 16 conversations that they had utilized their 17 information regarding those vendors, particularly 18 Jostens, that they were a photography company, 19 not a caps and gowns company, they didn't have 20 experience in the space, as part of their reason 21 for their rankings or scorings in relation to the 22 original release of the RFP in early 2016.</p> <p>23 We also identified that there was a lack of 24 communication regarding the district of the 25 available vendor options. When Jostens was added</p>	<p>1 agreement, the 2016 agreement. There was 2 arguments presented by district personnel, 3 particularly procurement, in regards to what 4 their interpretation of medallions was in the '16 5 agreement. Chuck Puleri and his company had, 6 based off e-mail correspondence disagreed with 7 procurement's definition or understanding of what 8 those medallions were, but at basic level 9 medallions, there was an option for customized 10 medallions that was charged at a particular price 11 and there was an option for free medallions. 12 Chuck Puleri and Associates did not offer free 13 medallions as required by the agreement. And so 14 we do have a finding in relation to that. And 15 that also includes on page 33, item 6, vendor 16 noncompliance with pricing in regards to the 17 offering of Chuck Puleri and Associates of their 18 caps and gowns to students that did not comply 19 with the agreement as required.</p> <p>20 In Finding 7, in school year 2020 to 2021 21 Chuck Puleri and Associates, because of the 22 COVID-19 pandemic, were unable to offer in-school 23 or in-person ordering services to students and 24 parents, which was generally when they were 25 offered lower-tiered pricing as far as caps and</p>
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<p>1 in 2017 there was a release by procurement to, 2 via their system, in relation to identifying 3 options, but nothing other was followed up on 4 with school administrators in regards to that 5 Jostens was available as a vendor. Most of the 6 school administrators and personnel that we 7 talked to during our interview process indicated 8 that they were not aware that Jostens was added 9 to the contract or that they thought that they 10 were supposed to use Herff Jones or Chuck Puleri.</p> <p>11 On page 32 we identified that there was a 12 lack of awareness and understanding regarding 13 agreements. We had, again, several conversations 14 with various school administrators and personnel 15 and asked them what their understanding of the 16 agreements were. They provided us with their 17 understanding of what the agreements were. That 18 did not align with what the agreement stated and 19 subsequent overbillings that we identified. And 20 so there was not a clear understanding as well as 21 awareness of the agreement. As I mentioned, many 22 school personnel indicated they were not aware 23 that Jostens was added to the agreement 16-052N.</p> <p>24 We identified that there was potential vendor 25 overbilling in regards to the medallions for the</p>	<p>1 gowns. Instead Chuck Puleri and Associates only 2 solicited and only allowed for on-line ordering 3 as evidenced by the data that we were able to 4 obtain and this resulted in students and parents 5 being overcharged in relation to the agreement as 6 the lower-tiered option was not being offered to 7 students and parents as required by the 8 agreement.</p> <p>9 Again, I'm moving kind of quickly through 10 these, but Item Number 8 on page 34, there was 11 vendor noncompliance with the reporting 12 requirements. There was requirements that the 13 vendor communicate orders to the schools. That 14 was not done. So that was not in compliance with 15 the agreement.</p> <p>16 The vendor also did not comply with the data 17 retention requirements as indicated in the 18 report. We had requested numerous times for data 19 from Herff Jones, LLC who was facilitating the 20 communications with Chuck Puleri and Associates. 21 That data was not provided and we were 22 subsequently informed that that data had been 23 purged during the COVID-19 pandemic in order to 24 make more room in their office space as they were 25 addressing the COVID restrictions.</p>

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<p>1 On the following page, 35, we had a finding 2 in relation to faculty gowns, hoods and 3 compliance. We were unable to determine 4 compliance mainly because we could not get the 5 data to demonstrate compliance. And so we were 6 unable to determine whether there was any 7 overbillings associated with that particular area 8 of the contract.</p> <p>9 Finding Number 11 was that there was 10 ambiguity within the proposal of scope. As it 11 mentioned in the report there was various 12 interpretation differences in regards to things 13 like medallions. There was also items in 14 relation to activity cords and honor cords that 15 were not defined within the agreement and 16 confusion on that as well, and so we identified 17 that particular finding.</p> <p>18 We also identified on page 36 that there was 19 goods and services being ordered from Cluck 20 Puleri and Associates prior to there being a 21 purchase order being obtained, which is required. 22 There was limited exceptions related to that, but 23 that was still not in accordance with policies 24 and procedures.</p> <p>25 We also identified numerous inaccurate</p>	<p>1 cord overbillings to 10 percent of the student 2 bodies or 10 percent of each school at each 3 respective school. That provision was not in the 4 contract or any other correspondence. We 5 followed up with that with Chuck Puleri and 6 Associates and he had referenced that that was in 7 accordance with school policy and -- but that, 8 again, was not compliance with the agreement. 9 And so there was overbillings associated with 10 honor cords.</p> <p>11 There was also -- it was unclear at the time 12 in relation to silver cords, whether those should 13 have been considered to be honor cords or not. 14 And district administration had provided varying 15 points of whether that was honor -- silver cords 16 were honor cords or not. There was also 17 differences in policies during the period in 18 relation to the silver cords. And so we 19 identified potential overbillings in relation to 20 the silver cords as well, based off of that 21 finding.</p> <p>22 As a result of all these findings we found 23 that there was ineffective management of the 24 agreements as well as the vendors by the district 25 personnel.</p>
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<p>1 charges and allocations to the agreement. There 2 was diplomas, which was on a separate contract at 3 the time, diploma purchases that were being 4 allocated to the cap and gown agreement. There 5 was items that were not included in the agreement 6 that were being charged and billed to the 7 agreement. And as such that related to the next 8 finding on page 14, that there was inaccurate 9 budget estimates. You know, the budget estimates 10 were not prepared correctly, one, because there 11 was inaccurate charges, two, proper analysis of 12 the budgets were not prepared and estimated 13 accurately, which required the district to go 14 back before the board several times for 15 additional funds in relation to the agreement.</p> <p>16 We further identified on page 37 that there 17 was insufficient review of purchase orders. 18 There was numerous purchase requisitions and 19 subsequently purchase orders that were issued 20 that did not comply with the agreement provisions 21 and led to, you know, billing discrepancies that 22 were identified and overbillings as previously 23 stated.</p> <p>24 We also identified honor cord overbillings. 25 Chuck Puleri and Associates limited the honor</p>	<p>1 We also, as part of our more so 2 recommendations, we provided recommendations 3 regarding, on page 39, regarding further 4 disclosure of potential conflicts of interest and 5 training for evaluation committee members.</p> <p>6 And so at the end of the day, as I previously 7 stated, we identified overbillings to the 8 district of approximately 231,000 that is listed 9 out on page 40 of the report on a schedule there, 10 as well as the supplemental schedules. And there 11 was student and parent overbillings of an 12 estimated \$331,000.</p> <p>13 MR. MEDVIN: Thank you. 14 Any questions? 15 Ms. Fertig?</p> <p>16 MS. FERTIG: Yes, I'm going to start at the 17 back, the conflict of interest forms. I just 18 would think that's like a no-brainer. I mean, we 19 all sign here. We all sign conflict of interest 20 forms. And it seems on any advisory board I sit 21 on, regardless of where it is, that seems to be a 22 routine. So I'm just thinking that should not be 23 hard and that should just happen. But I also -- 24 that raised another question that's not in your 25 audit, but I know, Mr. Jabouin, you did a</p>

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<p>1 previous audit, maybe it was Pat, but I think it 2 was you, on how many employees had complied with 3 the financial disclosure requirements. And I am 4 just assuming that you're keeping that updated. 5 This just seemed a good time to mention it. 6 I'm assuming the district put the safeguards in 7 and is keeping that updated. Because at the time 8 you did that audit it was kind of alarming to see 9 how many people had not done it. 10 MR. JABOUIN: That was the purchase card 11 audit; if I recall. 12 MS. FERTIG: Yeah. But it also went into -- 13 it went into how many districtwide from the 14 superintendent on down had filed those required 15 forms. So maybe an update on that some day. 16 But, if not, those two things I think should 17 be routine. I -- I'm going to -- I just want to 18 know if the district is seeking reimbursement, 19 and also -- on behalf of both themselves and the 20 families? And I also want to know, and the one 21 thing that I'm puzzled by, you could not 22 determine on Number 10 the compliance with the 23 faculty hoods, gowns, whatever. But what I'm 24 wondering is, okay, they didn't retain their 25 records, which, obviously, is a violation,</p>	<p>1 what she's asking, you're right, Dr. Wanza, what 2 you just stated. But if the school maintained 3 what was received for free versus what was 4 actually placed on PO. So we do have records of 5 the purchase orders, but the contract stated that 6 there should have been some that were free. And 7 because the vendor, you know, did away with the 8 documents, obviously, that wasn't provided as 9 part of this audit. But I'm not sure if the 10 school has any records of what the principal 11 knows that they would obtain for free in lieu of 12 what the remainder is that they have to place a 13 PO for. 14 MS. FERTIG: Okay. So if I had to pay, so 15 I'm billed for 100 faculty gowns and I pay that, 16 but I was supposed to get that for free, the 17 district -- I can see that -- I understand they 18 didn't retain their record when they were 19 supposed to, but I would think there would also 20 be a record from the school of what they actually 21 paid for, and that would be our safeguard, you 22 know. And then if they didn't, I hope we're 23 getting paid all that money back. So -- 24 MS. STRAUSS: And the parents. 25 MS. FERTIG: Well, yeah, the parents,</p>
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<p>1 doesn't the school board -- doesn't a local 2 school know whether they paid for the hoods? I 3 mean, how do they not know if they paid for the 4 hoods and gowns? Why would they have to rely on 5 Jostens or Herff Jones to do that? Don't they, 6 themselves, retain record of what they paid for? 7 And if they were supposed to get something free, 8 I'm just not understanding how they didn't get 9 it. So if you could elaborate. 10 MR. JABOUIN: Can district staff respond to 11 you? If district staff could respond to Ms. 12 Fertig's question? 13 DR. WANZA: Good afternoon. I just wanted to 14 make sure I had the right time of day. Good 15 afternoon. 16 Valerie Wanza. So, to answer your question, 17 yes, the school should have had a PO on-line 18 because they have to pay the invoice. Whatever 19 Herff Jones charges them, or any vendor charges 20 them, a copy of the PO should either be -- well, 21 it should be housed at the school, but it's also 22 through the SAP electronic system that POs are 23 paid; correct? 24 MS. COKER: Good morning. Mary Coker, 25 Director of Procurement & Warehousing. I think</p>	<p>1 absolutely, we should be pursuing that. 2 MS. COKER: We're not supposed to be paying 3 for faculty gowns. 4 MS. FERTIG: Huh? 5 MS. COKER: We are not supposed to be paying 6 for faculty gowns. 7 MS. FERTIG: Right. So if they -- if they 8 paid for that, I would think not just the vendor 9 would have a record, but the district would have 10 a record and I hope we're seeking reimbursement 11 for that, if, in fact, we paid for those. 12 I mean, I just think it's -- I didn't notice 13 that in here anywhere, that there was any review 14 of what the district -- of what each individual 15 school was paying for. 16 And I have a lot more comments, as you can 17 see, but I know there are other questions. 18 Bottom line, I hope when we forward this to the 19 board it will be with a recommendation to seek 20 reimbursement for anything that -- either whether 21 it was paid for by the community or paid for by 22 the school district that was overcharged. 23 Thank you. 24 MR. MEDVIN: Dr. Lynch-Walsh? 25 DR. LYNCH-WALSH: I think Ruth had her hand</p>

<p style="text-align: right;">Page 141</p> <p>1 up.</p> <p>2 MR. MEDVIN: Okay. Ms. Lynch?</p> <p>3 MS. CARTER-LYNCH: Yeah. My only -- my</p> <p>4 question is, when you get an invoice, on the</p> <p>5 invoice whatever they've ordered, whether it's</p> <p>6 free or not, shouldn't that be listed on the</p> <p>7 invoice as zero zero?</p> <p>8 MS. FERTIG: Yeah.</p> <p>9 MR. MEDVIN: It should be.</p> <p>10 MS. CARTER-LYNCH: And that would</p> <p>11 automatically give you a record. And I'm just --</p> <p>12 and that's just a question for me. So that way</p> <p>13 we wouldn't have to try to keep up with what's</p> <p>14 free. If it's part of an order and we're not</p> <p>15 paying for it but it's part of the same invoice,</p> <p>16 why is it not notated on that invoice? That's my</p> <p>17 question.</p> <p>18 MR. MEDVIN: Mr. Mayersohn?</p> <p>19 MR. MAYERSOHN: I've got a brief question.</p> <p>20 So I guess through the chair, Dr. Strauss is</p> <p>21 here. I know he's been a principal. Can you</p> <p>22 explain -- can you explain to us the process</p> <p>23 regarding cap and gowns, how they're delivered,</p> <p>24 how -- give us an explanation so that we can get</p> <p>25 a little more clarity on, you know, is the</p>	<p style="text-align: right;">Page 143</p> <p>1 for instance, if we order 500 gowns, cap and</p> <p>2 gowns for students, I should receive 50 gowns for</p> <p>3 faculty and staff for free. Anything above that</p> <p>4 50, then the school would have to, you know, be</p> <p>5 charged for and pay is my understanding. So</p> <p>6 that's what would take place in regards to the</p> <p>7 school based delivery of faculty gowns.</p> <p>8 MR. MAYERSOHN: But how do you account for</p> <p>9 that? In other words, is the principal</p> <p>10 responsible for that accounting or --</p> <p>11 MR. STRAUSS: So, therefore, the school would</p> <p>12 have to work with the vendor to determine, A, how</p> <p>13 many gowns were ordered in totality. And</p> <p>14 understand gowns get ordered, literally, up to</p> <p>15 the day of or prior to graduation ceremony, so</p> <p>16 it's not a simple thing to be done ahead of the</p> <p>17 ceremony because, you know, students become</p> <p>18 graduate eligible at the very last minute. And</p> <p>19 if all of a sudden 10 get added on, that's one</p> <p>20 more faculty gown that you're getting for free.</p> <p>21 So at the conclusion there should be some</p> <p>22 combination between the school and the vendor to</p> <p>23 determine, how many were ordered; how many</p> <p>24 faculty gowns were ordered; what's that ratio;</p> <p>25 what's the overage; and, therefore, that should</p>
<p style="text-align: right;">Page 142</p> <p>1 principal responsible for the invoice; is the AP?</p> <p>2 I mean, how does that whole thing work.</p> <p>3 MR. STRAUSS: So, Alan Strauss, South</p> <p>4 Regional Superintendent. Former principal, as</p> <p>5 Mr. Mayersohn said. So, two things, you have cap</p> <p>6 and gowns which are student ordered, okay, and</p> <p>7 then you have what we're speaking about here is</p> <p>8 faculty gowns. And so when the students order</p> <p>9 the gowns which are -- cap and gowns which are</p> <p>10 done, like as mentioned, either in school or</p> <p>11 on-line, then the company delivers to the schools</p> <p>12 and they distribute it to the students prior to</p> <p>13 the graduation ceremony. For the faculty gowns</p> <p>14 each school determines how many faculty members</p> <p>15 are going to participate and then make a request</p> <p>16 for how many they need. So, for instance, you</p> <p>17 know, it was mentioned a hundred, I don't know,</p> <p>18 say 50. You know, you have 50 faculty members so</p> <p>19 you're going to order 50 gowns. I'm not sure on</p> <p>20 this bid, I know there's been some discussion and</p> <p>21 I can't speak specifically to this agreement and</p> <p>22 Ms. Coker might be able to, I thought somewhere</p> <p>23 in maybe this bid or the new bid it speaks to a</p> <p>24 ratio by students to free faculty gowns. That's</p> <p>25 my understanding or belief of the agreement. So,</p>	<p style="text-align: right;">Page 144</p> <p>1 be what the school should cover for an invoice.</p> <p>2 And to the other point is on that invoice it</p> <p>3 should say 50 faculty gowns, zero, zero, three</p> <p>4 additional gowns at \$20, \$60 you owe, just to</p> <p>5 give an example.</p> <p>6 MR. MAYERSOHN: And just one more. And as a</p> <p>7 principal, obviously, and that's what I'm trying</p> <p>8 to -- as a principal have you been responsible or</p> <p>9 have you said my AP is responsible?</p> <p>10 MR. STRAUSS: Typically, there's an assistant</p> <p>11 principal that would obviously work also with the</p> <p>12 budget keeper and/or in this case some schools</p> <p>13 utilize the budget support center.</p> <p>14 MR. MAYERSOHN: Okay.</p> <p>15 MR. MEDVIN: Thank you.</p> <p>16 Dr. Lynch-Walsh?</p> <p>17 DR. LYNCH-WALSH: Thank you. This is a</p> <p>18 question for CRI, through the chair. Did you</p> <p>19 guys, actually, have to roll back any of the</p> <p>20 mathematical computations that they were saying</p> <p>21 were inaccurate or -- because it doesn't sound</p> <p>22 like you had to change any of your prior</p> <p>23 conclusions as far as the amounts of</p> <p>24 overbillings -- because much to do was made about</p> <p>25 how quickly this was thrown together and that</p>

<p style="text-align: right;">Page 145</p> <p>1 there were errors.</p> <p>2 MR. KINCAID: So in relation to the 2016</p> <p>3 agreement there was no adjustments deemed</p> <p>4 necessary based off of the information provided.</p> <p>5 Herff Jones corporate, Herff Jones, LLC did not</p> <p>6 provide any responses in relation to the 2016</p> <p>7 agreement because, per my understanding of what</p> <p>8 they described was that they were not the</p> <p>9 responsive bidder and, therefore, they're not,</p> <p>10 you know, providing a response in relation to</p> <p>11 2016.</p> <p>12 DR. LYNCH-WALSH: Still a technicality.</p> <p>13 Okay. Thank you.</p> <p>14 So I think we talked about -- so the thing we</p> <p>15 didn't talk about because there wasn't anything</p> <p>16 to talk about was the cell phones. On page 5</p> <p>17 under procedure 2, I know there's a lot of</p> <p>18 procedures, public records retention, but I would</p> <p>19 be remiss if I didn't point out how interesting</p> <p>20 this timeline is. So in the one paragraph it</p> <p>21 said that CRI was able to speak with Ms. Korn on</p> <p>22 January 12th, because before they couldn't reach</p> <p>23 her, so it looks like, happy days, we reached her</p> <p>24 on January 12th and she advised she would not</p> <p>25 allow CRI to forensically examine her personal</p>	<p style="text-align: right;">Page 147</p> <p>1 is documented.</p> <p>2 DR. LYNCH-WALSH: Yes. And then I do have a</p> <p>3 question. Is the same director that was in</p> <p>4 charge of procuring -- the same director that had</p> <p>5 the ethics investigation still in charge of this</p> <p>6 area?</p> <p>7 DR. WANZA: So, to answer your question, is</p> <p>8 he in charge of athletics and student activities?</p> <p>9 Yes. Is he in charge of this? The answer's, no.</p> <p>10 DR. LYNCH-WALSH: Meaning in the future --</p> <p>11 DR. WANZA: No, that was changed in the 2022</p> <p>12 bid where it started with Dr. Shaw-Rolle and now</p> <p>13 it is Ms. Eckhardt. That was changed in the 2022</p> <p>14 bid.</p> <p>15 DR. LYNCH-WALSH: What area -- so what</p> <p>16 functional area is it now under?</p> <p>17 MR. JABOUIN: There's a table.</p> <p>18 DR. WANZA: So it's under Teaching &</p> <p>19 Learning. Because in the '16 bid this was under</p> <p>20 Portfolio Services --</p> <p>21 DR. LYNCH-WALSH: Uh-huh.</p> <p>22 DR. WANZA: -- and then when we did the</p> <p>23 re-org, and so when the 2022 bid came it's under,</p> <p>24 well, it was OSPA at the time, now it's Teaching</p> <p>25 & Learning. It's under Teacher & Learning. So</p>
<p style="text-align: right;">Page 146</p> <p>1 phone due to privacy concerns. That's January</p> <p>2 12th. On January 18th her legal counsel directed</p> <p>3 all further inquiry to legal counsel. They were</p> <p>4 going to perform key words and they agreed to</p> <p>5 provide any responsive records. The next day,</p> <p>6 January 19th, per Ms. Korn's legal counsel, Ms.</p> <p>7 Korn's personal phone was stolen on or about</p> <p>8 April 10th or 11th, 2022 at the Tortuga Music</p> <p>9 Festival.</p> <p>10 Why didn't she just say on January 12th that</p> <p>11 her phone was stolen the year before and anything</p> <p>12 associated wouldn't be available? I'm a little</p> <p>13 confused, because it seems odd. Because now we</p> <p>14 have a brand new phone where, of course, nothing</p> <p>15 related to this except for one thing would be</p> <p>16 present, but I don't understand. It seems a</p> <p>17 little odd to me. I'm trained to have an air of</p> <p>18 skepticism that not to waste CRI's time any</p> <p>19 further, just say my phone was stolen, on January</p> <p>20 12th, because you would have had to have known</p> <p>21 because it got stolen the prior April.</p> <p>22 MR. JABOUIN: Dr. Lynch-Walsh is referring to</p> <p>23 the memorandum that was sent at the additional</p> <p>24 procedures. That's where the communications and</p> <p>25 interaction with former school board member Korn</p>	<p style="text-align: right;">Page 148</p> <p>1 in 2022 when we started the whole process where</p> <p>2 they have to actually go to the school, have a</p> <p>3 committee at the school, all of that, the first</p> <p>4 one, so last school year was led by Dr. Carletha</p> <p>5 Shaw-Rolle and this year it was led by Ms.</p> <p>6 Eckhardt.</p> <p>7 DR. LYNCH-WALSH: Right. Except that if --</p> <p>8 okay. So then they're not even under you</p> <p>9 anymore, it's under Teaching & Learning?</p> <p>10 DR. WANZA: Which is under me.</p> <p>11 DR. LYNCH-WALSH: Still under you, but under</p> <p>12 a different functional area.</p> <p>13 DR. WANZA: Yes, ma'am.</p> <p>14 DR. LYNCH-WALSH: Okay. Thank you.</p> <p>15 MS. FERTIG: Can I just point out for the</p> <p>16 record that the ethics commission did not find</p> <p>17 anything with that complaint.</p> <p>18 DR. LYNCH-WALSH: Oh, I listened --</p> <p>19 MS. FERTIG: So I think as long as you're</p> <p>20 raising it on the record you need to clarify that</p> <p>21 there was a finding -- there was no finding of</p> <p>22 anything.</p> <p>23 DR. LYNCH-WALSH: Okay. So then I'll clarify</p> <p>24 that I listened to the interviews and now I</p> <p>25 totally understand why they didn't find anything.</p>

<p style="text-align: right;">Page 149</p> <p>1 And if anyone else would like to listen, you 2 might draw the same conclusion because that 3 investigator, oi. 4 MS. FERTIG: I just don't think it's up to us 5 to second guess the state ethics commission. 6 DR. LYNCH-WALSH: I second guess the 7 existence of God, so -- 8 MS. FERTIG: You may. But as a body on our 9 record I'd just like to add that. 10 DR. LYNCH-WALSH: Well, there was an ethics 11 investigation. 12 MR. MAYERSOHN: Are you done? 13 DR. LYNCH-WALSH: Yes, I am done. I'm 14 trying, I'm trying, because we already covered 15 this. 16 MR. MAYERSOHN: To streamline? 17 DR. LYNCH-WALSH: Yes. 18 MR. MAYERSOHN: So I agree with you on the, I 19 lost my phone and I can't find it. 20 DR. LYNCH-WALSH: Tortuga. 21 MR. MAYERSOHN: Even if that's the case, it's 22 that -- and, again, I don't know if it's district 23 policy, but if -- once you no longer become an 24 elected official, it's your obligation to still 25 maintain those records if you haven't turned them</p>	<p style="text-align: right;">Page 151</p> <p>1 cell phones and for their personal cell phones. 2 So I hope they do that as quickly as possible. 3 MR. MAYERSOHN: Right. I mean, because, 4 again, there's still a requirement if you're 5 maintaining public records. 6 MS. FERTIG: Absolutely. 7 MR. MAYERSOHN: And determining what they are 8 is not necessarily for me; or you; or whoever 9 else; that's for the legal aspect of what you're 10 returning. 11 MR. JABOUIN: Sorry to interrupt, but I 12 wanted to mention that the memorandum on that is 13 referring to the next agenda item. Obviously, 14 it's still in the minutes on that, but as far as 15 the additional procedures, those were done mostly 16 on the fiscal '22 contract. 17 MR. MAYERSOHN: Well, it's still -- I mean, 18 it's still an item all concluded. 19 The other thing is, Mr. Goldstein is here. 20 Just for the record, he did, obviously, it says 21 here that in November 2021 he registered as a 22 lobbyist. So he is a lobbyist, not necessarily 23 an attorney, but he is a registered lobbyist. 24 Also on the district's lobbying list, because you 25 have to register every year, he did register or</p>
<p style="text-align: right;">Page 150</p> <p>1 over. There are some very simple processes that 2 you can, especially with an iPhone or an Android, 3 download your text messages and there's no cost 4 to it. 5 So I don't know, again, from a legal 6 standpoint, what direction the district is going 7 to pursue, but -- or what records, because, 8 again, you don't know what records are there, if 9 there are any, but there's got to be some, you 10 know, consequential impact, either on this effort 11 or moving forward, to maintain personal cell 12 phone records. I mean, that's why I only use one 13 phone, not 20 phones. Because people inevitably 14 are going to text you wherever they find it 15 convenient or send you an e-mail message wherever 16 they find you convenient. 17 So I just bring that up, and I hope -- I know 18 that Dr. Phillips said that they're bringing 19 something forward on the 15th to solve that 20 issue, but you also have social media as well as 21 e-mails and everything else. 22 MS. FERTIG: And they covered the cell phones 23 extensively in the audit that we just finished 24 with their recommendations on what the district 25 needs to be doing both for their district owned</p>	<p style="text-align: right;">Page 152</p> <p>1 re-register effective, it says date received, 2 12/20/22. So I'll just add that to the record. 3 MR. MEDVIN: Mr. De Meo? 4 MR. DE MEO: Yeah, two things. And I don't 5 know who to address this to, but what steps are 6 we taking, that is, the district, to get our 7 money back? 8 And second, I think Ms. Marte and Ms. 9 Motiwala, did you mention earlier that the 10 contract process is being revamped? 11 MRS. MARTE: So, through the chair, Ms. Coker 12 may be able to expand. Mrs. Alhadeff, our board 13 chair, has for several years asked for the 14 implementation of a module within SAP called 15 Ariba. And that is funded, currently, and in 16 progress with a very aspirational, let me make 17 sure the record is correct, aspirational goal of 18 June 30th, 2023. But just like accounting, I 19 actually have in excess of a dozen, a dozen 20 vacancies in procurement. So we're doing the 21 very best we can to try to implement that because 22 it will help Ms. Coker manage contracts. 23 MR. DE MEO: You know, that's a very detailed 24 response and thank you. But, let's cut to the 25 chase. Who's responsible for the contracts?</p>

<p style="text-align: right;">Page 153</p> <p>1 Look, let's start with the superintendent, if 2 we have to. Somebody has to be responsible. 3 This is a large organization that spends billions 4 of dollars and we don't have -- it appears to me, 5 we don't have control of our contracts. 6 MRS. MARTE: So I'm going to ask Ms. Coker to 7 tell you what controls we currently have in 8 place. Many of the Moran Excel sheets are not 9 ideal, sir. So it' needs to be beefed up. 10 MR. DE MEO: Yeah. 11 MRS. MARTE: But, Ms. Coker, please -- 12 MR. DE MEO: That wouldn't be a good use of 13 our time. Thank you, respectfully. 14 MRS. MARTE: But I do -- I do -- if I may, 15 Mr. De Meo? 16 MR. DE MEO: Yeah. 17 MRS. MARTE: There are controls and I want to 18 acknowledge they need to be worked on and we are 19 working on them. They are not what they need to 20 be, sir. 21 MR. DE MEO: Okay. And that's obvious. What 22 I'm saying here is, there has to be a process 23 where someone's held accountable. I don't know 24 who it is. But somebody has to be held 25 accountable here and it's got to go right down</p>	<p style="text-align: right;">Page 155</p> <p>1 on these audits and they are all over this. And 2 then Dr. Wanza would like to comment. 3 DR. WANZA: Valerie Wanza, the only thing 4 that I was going to add to your point, Mr. De 5 Meo, yes, they are all over it and we have a 6 meeting tomorrow with the chief auditor, with 7 legal, to look at the pathway. Because we do 8 recognize that something has to be done to go 9 after whatever overpayment is owed to the 10 community through our students and their families 11 as well as the school district. 12 I think that's me. I am sorry. 13 MR. DE MEO: You know, it's important for us 14 to focus on the education of our children, the 15 proper education of our children. And I'm the 16 four Rs type of guy. That's really important. 17 But this is a huge commercial enterprise that 18 also needs to focus on appropriate business 19 conduct. And we're just not doing that. 20 I hope the board is taking appropriate action 21 because I'm an audit committee member. The -- 22 the citizens of this county should be completely 23 outraged, completely. But thank you. That's -- 24 MS. STRAUSS: Amen. 25 MR. MEDVIN: Dr. Lynch-Walsh?</p>
<p style="text-align: right;">Page 154</p> <p>1 the chain. And we need to have some kind of 2 reporting on this, updated reporting, because 3 19 -- 19 findings on one contract or two 4 contracts resulting in hundreds of thousands of 5 dollars of overcharges, I -- I -- this is not 6 reassuring. 7 MS. FERTIG: On the heels of what we just 8 discovered. 9 MR. DE MEO: And then, you know, the whole 10 cell phone thing and all of that. Look, I mean, 11 I -- it's just -- it's not even worth my 12 commenting on. 13 But I would like -- I don't know what the 14 appropriate action for the committee to take is. 15 The board should be all over this. Do we need to 16 somehow ask them to be all over this? I don't 17 understand. 18 MS. FERTIG: I think they have been all over 19 it. 20 MR. JABOUIN: They are all over it. 21 MR. DE MEO: Oh, okay. Well, then my 22 comments just add to it. 23 MR. JABOUIN: Dr. Wanza would like to speak. 24 But the board is all over this. I, prior to the 25 reports, I've had many discussions with the board</p>	<p style="text-align: right;">Page 156</p> <p>1 DR. LYNCH-WALSH: I agree and I think that 2 where Mr. De Meo was starting was on internal 3 controls, because what all of these showed was 4 that the nation's sixth largest school district 5 suffers from an ineffective, incomplete internal 6 controls system. And there is a position that's 7 responsible for that. It's in their employment 8 agreement. It's in their job description. It's 9 in the school board policy. It's in their 10 objective. And that is the chief auditor. 11 So this is -- and this is not a new problem. 12 A lot of the people that are involved here have 13 been here. They didn't just land here in the 14 district. This clearly has not been a priority. 15 And it should have been a priority if at no other 16 point in time when Recordex and Lenovo happened. 17 Because those were also procurement issues 18 because people were able to bypass the system. 19 That should have been the wake-up call, ooh, I've 20 got to prioritize, let me go look at internal 21 controls. 22 And so what this showed is we have a huge 23 internal control problem that we ought not to 24 have and have to be talking about, because it 25 should have been handled back then.</p>

<p style="text-align: right;">Page 157</p> <p>1 I'm not sure that the board, because this 2 gets into accounting -- a strictly accounting 3 audit issue, where everybody understands parents 4 got overbilled, they need to get their money back 5 and all the touchy-feely emotional side to this, 6 and the money. But that the root of this is a 7 lack of internal controls is not something I 8 think they're aware of and is something I think 9 you should talk to your board member, and in 10 particular yours, Mr. De Meo, because I believe 11 that you're Dr. Zeman's --</p> <p>12 MR. DE MEO: Yeah, I haven't met him.</p> <p>13 DR. LYNCH-WALSH: Well, Donna's gone, so I 14 think that's who you have. So I'm just saying, 15 though, that should have -- it's an internal 16 control problem and if they're not thinking 17 internal controls, that is something that they 18 need to start thinking about.</p> <p>19 MR. MEDVIN: Ms. Strauss?</p> <p>20 MS. STRAUSS: Yeah. I concur and agree with 21 Nathalie.</p> <p>22 I think that both audits discussed through 23 the forensic accounting team all point back to a 24 lack of internal controls. So, that being, you 25 are the chief, you are responsible, per the job</p>	<p style="text-align: right;">Page 159</p> <p>1 that have had issues. So, for example, in the 2 November meeting there was the findings with 3 respect to the PPO area that MDO reviewed. And 4 so, of course, since there were findings for 5 those two contracts, and those areas are selected 6 for audits, because these issues need to be 7 resolved and more audits will need to be done to 8 see if we're having compliance.</p> <p>9 Now, what's also important is that we 10 communicate to the district team to avoid these 11 types of issues. So, yesterday, Dr. Wanza, Mr. 12 Strauss and I spoke to principals and we told 13 them about certain things to avoid to ensure that 14 these findings don't happen again. So part of it 15 is educating the people, but that's not 16 independent from doing the audits. So we're 17 going to continue to do the audits and if we find 18 the findings then we're going to go ahead and 19 escalate them.</p> <p>20 Now, the reports, particularly these forensic 21 reports, they indicate who was responsible at the 22 different milestones as far as when both the 23 previous agenda items on the education software 24 management, who was in place at different 25 positions at the different points when the</p>
<p style="text-align: right;">Page 158</p> <p>1 description that Nathalie just highlighted, I 2 would like to know what is being done? What 3 action steps are being done? Again, we need to 4 stop the shenanigans in this district. The buck 5 stops here. We report to the board members and 6 you report to the board. And at the end of the 7 day this is systemic, this is a major problem, 8 and if appropriate internal controls are not put 9 into place -- and on top of that I would 10 recommend and ask that whatever internal controls 11 are put into place by the chief auditor and his 12 team, I would like an outside auditing firm to 13 come in and audit that and give a recommendation, 14 if there are any blind spots or anything that 15 have gone missed. Because this needs to end now.</p> <p>16 MR. JABOUIN: Just to answer the questions. 17 So, when serious audits happen and there are 18 serious findings, there's going to be the 19 follow-up. Obviously, students will be 20 graduating this year and they will be having caps 21 and gowns and it's actually important that we 22 finalize these audits so that happens. So, 23 obviously, we will ensure that those controls are 24 tested.</p> <p>25 There's also a history of previous audits</p>	<p style="text-align: right;">Page 160</p> <p>1 contract was approved, when the spending 2 authority was done and so forth. So that 3 information is there.</p> <p>4 MS. STRAUSS: Mr. Auditor, I appreciate that, 5 Chief Auditor. But you see, if you had a strong 6 foundation built here we wouldn't be landing in a 7 forensic audit; okay? And so we need to go back 8 to the bare minimum and we need a clean slate. I 9 believe everything needs to be looked at and 10 protocols and processes need to be rebuilt 11 because there are too many failures here.</p> <p>12 Now, correct me if I'm wrong, okay, because I 13 try and follow all the news and whatever, but 14 it's just overwhelming because it's a clown show, 15 but with the caps and gowns things, wasn't it a 16 Sun Sentinel reporter or somebody that tipped 17 this off? Okay. So this was like in response to 18 a news -- the news finding something, and then 19 because they found it, all of a sudden it 20 triggered a forensic audit? I mean, that's 21 embarrassing. That's showing me that internal 22 controls are not appropriately in place and 23 failing. Because we wouldn't be here if they 24 were working. This would never fly in a public 25 company.</p>

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<p>1 MS. SHAW: Excuse me, do you have to yell; 2 respectfully? 3 MR. MEDVIN: Ms. Shaw? Ms. Shaw are you 4 there? 5 MS. SHAW: I'm here. 6 MR. MEDVIN: Did you want to say something? 7 MS. SHAW: I'm just saying let's be 8 professional up here. We're all professionals 9 and, you know, the tone and the yelling I don't 10 think is warranted. 11 MR. MEDVIN: Thank you. 12 MR. DE MEO: Mr. Chair? I need some 13 clarification, Mr. Jabouin. Are you responsible 14 for the district's internal controls? 15 MR. JABOUIN: No, I'm not responsible for the 16 district's internal controls. Management is 17 responsible for implementing internal controls. 18 MR. DE MEO: Who is management? Who is 19 management? 20 MR. JABOUIN: District management. 21 Obviously, it's from the superintendent's area on 22 down. 23 MR. DE MEO: I think it's from the board on 24 down. It's their responsibility and then they 25 can adjudicate.</p>	<p>1 don't know what to do about it, but if anybody 2 has any ideas -- 3 MR. MEDVIN: Mary? 4 MS. FERTIG: Well, I think the previous audit 5 that we just -- with all of their recommendations 6 for policy changes is a really good place to 7 start. 8 But on this particular audit I want to go 9 back to school-based. Because we're talking 10 about something that happens, all right, you have 11 your contracts over here, but actually what 12 happens, when they do the caps and gowns is going 13 to happen in a school setting. I'm glad you had 14 that training with the principals, but if an AP 15 is signing off on the -- on the purchase order, I 16 don't think that's appropriate. I would like to 17 see the principals sign off on every single one 18 of these. And -- 19 MS. STRAUSS: Two signatures. 20 MS. FERTIG: Yeah. And so I -- I have 21 problems with this whole thing, because there's 22 probably nothing in our lives that we're going to 23 remember day to day that happens in the school 24 like we're going to remember that graduation. 25 And it is an important event. And it is hectic.</p>
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<p>1 MR. JABOUIN: So the chief auditor tests the 2 controls on that end, which is what -- what the 3 function does. But as far as implementing 4 controls, now, I do communicate where lack of 5 controls are in order to prevent issues from 6 happening. 7 MR. DE MEO: No disrespect, but your answer 8 kind of highlights my question. Who's 9 responsible? 10 MS. STRAUSS: Right. 11 MR. DE MEO: Okay? The board is ultimately 12 responsible. We oversee some of that. Who is 13 responsible? Is it the CFO? Is there a 14 committee? 15 You know, there's got to be some urgency and 16 some focus. This is a big deal. And I don't 17 know, I don't know who I'm speaking to here. I 18 don't know if -- you know, what is the 19 appropriate course of action? This is 20 outrageous. And I know there are controls. I 21 know the professionalism of the two people 22 sitting at the corner. There's no doubt in my 23 mind that it's as good as it's going to get, but 24 they need help, I think, beyond their roles. We 25 need to take this seriously as a district, and I</p>	<p>1 And it's -- you know, it's all the things that 2 Dr. Wanza -- it's all the things they have told 3 us. But, with that said, there has to be a way 4 that this is happening in an orderly fashion and 5 ensuring that students -- so I think, if you had 6 one training, that's great. You can't have 7 enough trainings on what needs to happen with 8 this and enough written protocols put in place. 9 Because, ultimately, the person that's going to 10 be held responsible on their evaluation is going 11 to be that principal. 12 I also want to raise the issue of equity. I 13 never even thought of this before. But when you 14 were going through -- you get this much 15 percentage free gowns if you have this many 16 students, it just seems to me that it has the 17 potential to penalize smaller schools or -- I 18 just want to make sure that when you're 19 negotiating future contracts you're making sure 20 that you watch out for all schools to make sure 21 that no one bears a burden of having to purchase 22 more faculty gowns. And also I want to know what 23 provision is in place to purchase caps and gowns, 24 I'm reading these prices, for families that can't 25 afford them. What provision is in place, and, if</p>

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<p>1 not, then we need to deal with that going 2 forward.</p> <p>3 But a good place to start are where there 4 were recommendations last time and extensive 5 training. The conflict of interest forms, the 6 insurance of every single employee that's 7 required to file a financial disclosure is filing 8 one, I think those are places to start, because, 9 as we've seen over the years, it get's a little 10 sloppy sometimes and we're not always filing the 11 forms we need to or doing the training we need to 12 school-based.</p> <p>13 MR. MEDVIN: Okay. We have to move on. 14 Nathalie, please make it quick so we can vote on 15 this.</p> <p>16 DR. LYNCH-WALSH: Well, since it came up, I 17 agree with Mr. De Meo, obviously, the board is 18 ultimately responsible for everything because 19 they are the ones tasked with running the 20 district. However, it does say in the chief 21 auditor's employment agreement, 2.03.1, ascertain 22 the extent to which the SBBC assets are accounted 23 for and safeguarded from losses of all kind. 24 Position goal in the job description, to design, 25 implement and coordinate the district's internal</p>	<p>1 MR. MAYERSOHN: Motion to transmit with 2 stronger language that you would like, what?</p> <p>3 MS. FERTIG: Okay. I'd like -- okay. I 4 would just like to have something that emphasizes 5 the requirement for the conflict of interest -- 6 that reemphasizes -- that emphasizes the 7 requirements for all proper forms, conflict of 8 interest, financial disclosure, training for 9 principals and I know I've missed a point here, a 10 follow up, a follow up -- and a follow up with us 11 within three months?</p> <p>12 MS. STRAUSS: To bring back those forms and 13 do all that.</p> <p>14 MS. FERTIG: And signatures, as well; yeah.</p> <p>15 MR. MAYERSOHN: And the other thing is to 16 ensure, because some of these had time deadlines, 17 that those time deadlines were met. Because I 18 don't know if they were or they were not, on a 19 follow up.</p> <p>20 MR. MEDVIN: Okay. All in favor of 21 transmitting?</p> <p>22 COMMITTEE MEMBERS: Aye.</p> <p>23 MR. MEDVIN: Opposed?</p> <p>24 (No response.)</p> <p>25 MR. MEDVIN: The motions carry. The CRI</p>
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<p>1 auditing function to assure conformance with 2 district policies, state and federal regulations 3 and establish auditing principles and procedures. 4 Special emphasis to be placed on the auditing of 5 the districts ongoing facilities construction and 6 maintenance program.</p> <p>7 School Board Policy 1002.1, unless the number 8 has changed, includes whether -- so I could go 9 on, objective mentions controls and procedures 10 established to prevent or minimize waste, loss, 11 deterioration or misuse of assets.</p> <p>12 MR. MEDVIN: I'm going to cut you off. We 13 have to vote. That is not on the item. It's not 14 on the agenda item.</p> <p>15 DR. LYNCH-WALSH: Okay. I'm just adding --</p> <p>16 MS. FERTIG: And, plus, it's what we're doing 17 here, hopefully.</p> <p>18 DR. LYNCH-WALSH: No, this is under -- I'll 19 just send it to the board.</p> <p>20 MR. MEDVIN: Can I ask for a motion to 21 transmit the CRI reports, please?</p> <p>22 MR. MAYERSOHN: Motion to transmit.</p> <p>23 MR. MEDVIN: Second, please.</p> <p>24 MS. FERTIG: I'll second that. But can we 25 put some stronger language in there?</p>	<p>1 reports will be transmitted to the board.</p> <p>2 MR. JABOUIN: So Agenda Item Number 13, it is 3 very important that we transmit this because this 4 will allow us to have conversations with the 5 vendor on these amounts.</p> <p>6 We do have public speakers on Agenda Item 13. 7 We have Mr. Andrew Checketts, from Herff Jones.</p> <p>8 MR. CHECKETTS: Good afternoon. Andrew 9 Checketts, I'm an executive vice president in the 10 corporate office of Herff Jones. So I want to 11 make a quick clarification. Item Number 12 is 12 discussing the RFP for 2016 through 2021 school 13 years. I'm here to discuss the RFP for school 14 year 2022, which was the first school year where 15 Herff Jones was the designated vendor and not 16 Chuck Puleri and Associates.</p> <p>17 So I hope you've received a copy of rebuttal 18 of the CRI reports and addition from Akerman Law 19 Firm. If you haven't, I have many copies. I'm 20 happy to provide copies. I would request that a 21 copy of that rebuttal letter is included when 22 this is transcribed to the board.</p> <p>23 So I am not a lawyer.</p> <p>24 That is a request.</p> <p>25 I'm not a lawyer but I do want to clarify</p>

<p style="text-align: right;">Page 169</p> <p>1 some of the confusion from the original and the</p> <p>2 subsequent addition to this CRI report.</p> <p>3 So, first, I've heard it referred to many</p> <p>4 times as an audit. This was not an audit. It</p> <p>5 was a forensic examination. It clearly states</p> <p>6 that they did not follow generally accepted</p> <p>7 accounting -- or auditing standards.</p> <p>8 First, there are three mentions in the '22</p> <p>9 report of overbillings. There are 12 findings,</p> <p>10 three mentions of overbillings. Those are number</p> <p>11 4, 5 and 10.</p> <p>12 Number 10 is where I'll start, honor cord</p> <p>13 overbillings. The original report says that</p> <p>14 there may have been overbillings. It has now</p> <p>15 been withdrawn from CRI after receiving advice</p> <p>16 from the General Counsel of the Broward County</p> <p>17 School District, and, so, therefore, it is no</p> <p>18 longer considered.</p> <p>19 Number 4 deals with faculty gowns. The</p> <p>20 conclusion is they didn't have enough information</p> <p>21 but that there may have been and overcharge.</p> <p>22 Number 5 relates to a few different items and</p> <p>23 ambiguity on the contract around activity cords</p> <p>24 versus honor cords, medals versus medallions, and</p> <p>25 stoles.</p>	<p style="text-align: right;">Page 171</p> <p>1 time.</p> <p>2 MR. MEDVIN: Thank you.</p> <p>3 MR. JABOUIN: Thank you, Mr. Checketts.</p> <p>4 With respect to the letter that you provided</p> <p>5 yesterday at 4:18, if you have copies of those,</p> <p>6 please give those to my staff so they can</p> <p>7 distribute that to the audit committee.</p> <p>8 MR. CHECKETTS: Absolutely.</p> <p>9 MR. MEDVIN: Mary?</p> <p>10 MS. FERTIG: Can I ask him a question?</p> <p>11 Yeah, as long as you're here, can I ask you a</p> <p>12 question?</p> <p>13 On number 1, vendor noncompliance with</p> <p>14 reporting requirement, neither Herff Jones or</p> <p>15 Jostens have provided quarterly reports as</p> <p>16 required. Did you respond to that in your</p> <p>17 letter? I don't have your letter, so --</p> <p>18 MR. CHECKETTS: So I do know that we are now</p> <p>19 in compliance with the reporting. There was</p> <p>20 reporting that we were waiting to be requested</p> <p>21 for documents. And now we are proactively</p> <p>22 providing those reports to the district and to</p> <p>23 the procurement office.</p> <p>24 MS. FERTIG: Okay. And then that would be my</p> <p>25 same question going forward to the others.</p>
<p style="text-align: right;">Page 170</p> <p>1 So there's a lot of debate, what's a</p> <p>2 medallion, what's a medal? I'm not here to</p> <p>3 debate that. What I would refer you to is this</p> <p>4 district produced by the procurement -- this</p> <p>5 document produced by the procurement office, on</p> <p>6 page 4 it clearly states that all medallions</p> <p>7 outside of the one included for free in the cap</p> <p>8 and gown package are \$10 by Herff Jones, \$10 by</p> <p>9 Jostens. The CRI report says because of the</p> <p>10 confusion of a medallion included in a cap and</p> <p>11 gown package versus a medal of achievement for</p> <p>12 bi-literacy or for a sports achievement or for</p> <p>13 other district achievements, that all of those</p> <p>14 should be free. This document clearly states</p> <p>15 otherwise, and I would encourage you to read that</p> <p>16 and read the RFP.</p> <p>17 I would also encourage you to talk to anyone</p> <p>18 in the district about confusion between an honor</p> <p>19 cord and an activity cord. There really is no</p> <p>20 confusion except in the report by CRI. Honor</p> <p>21 cords are gold. Activity cords are a variety of</p> <p>22 other colors based on the activity that they</p> <p>23 participate in.</p> <p>24 Happy to answer any other questions. I tried</p> <p>25 to get it all out there. Thank you for your</p>	<p style="text-align: right;">Page 172</p> <p>1 All the paperwork that -- any of the</p> <p>2 paperwork discrepancies in here, retention of</p> <p>3 invoices and so forth, you're now complying with</p> <p>4 that?</p> <p>5 MR. CHECKETTS: Absolutely. The retention of</p> <p>6 invoice question, my understanding is</p> <p>7 predominantly to the 2016 contract for school</p> <p>8 years 2016 to 2021 where we sold goods to the</p> <p>9 Chuck Puleri office and they then sold those</p> <p>10 products to students and to the district. '22 is</p> <p>11 the first time Herff Jones was the designated</p> <p>12 vendor, school year '22.</p> <p>13 MS. FERTIG: Okay. And I -- okay. Thank</p> <p>14 you.</p> <p>15 MR. CHECKETTS: Sure. Any other questions?</p> <p>16 Thank you.</p> <p>17 MR. JABOUIN: The second speaker is Mr.</p> <p>18 Richard Pinsky from Herff Jones.</p> <p>19 MR. PINSKY: Mr. Chairman, Chief Auditor,</p> <p>20 members of the audit committee, Richard Pinsky,</p> <p>21 actually, with Akerman Law Firm on behalf of</p> <p>22 Herff Jones. And I just wanted to make a couple</p> <p>23 of points that were spoken earlier about the</p> <p>24 2016, the item before you.</p> <p>25 The school district -- actually this item,</p>

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<p>1 this '22 item, Item 13 is before you because the 2 school board referred it to you. This item first 3 went to the school board and the school board did 4 not have enough information to make any 5 determination. That's why this item has come 6 before you. Because there was confusion and 7 there was ambiguity in the mind of the school 8 board whether or not there was an overbilling 9 that took place. So the item has been referred 10 to this audit committee to make that 11 determination.</p> <p>12 The audit committee is the fiduciary 13 responsibility arm of the school board to make 14 that determination. So the 2016, the item you 15 had before you that was -- that was discussed has 16 nothing to do with the item before you. As 17 Andrew Checketts just pointed out, there were 18 clearly items that are still maintained by Herff 19 Jones that were not overbilling. No school 20 principal, no school member was ever asked, are 21 you confused? And, in fact, we have more than 22 enough information to know that principals know 23 the difference of these cords. They were not 24 confused.</p> <p>25 Finally, if there is not enough information</p>	<p>1 believe that you would be able to kind of speak 2 to the cords, the confusion, what your 3 perspective is. I'd love to hear that.</p> <p>4 MR. JABOUIN: If I may first, though, the 5 audit firm CRI are here. What they did was apply 6 the documentation that is in the RFP. The 7 vendors had to respond to what the costs are and 8 what is to be provided at no charge and they 9 applied that based on the documentation that was 10 received. And there was also not knowledge of 11 what should be provided at no cost across the 12 schools as well. So, ultimately, there will be 13 some disagreement between the firm and Herff 14 Jones.</p> <p>15 What I'd like to do is to meet with Herff 16 Jones and -- after transmission, so I can come to 17 an understanding that would allow them to go 18 forward.</p> <p>19 MS. STRAUSS: I don't think that at this 20 point I'd be comfortable transmitting, just 21 because I haven't and will not have the time to 22 read this right now. Like we're already over 23 time by 35 minutes.</p> <p>24 But I just -- the only reason why I'm asking 25 Dr. Wanza is because she is on the ground, she is</p>
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<p>1 today for you to make that determination to 2 transmit with the CRI findings, because we 3 believe when that amended report came out Tuesday 4 we scrambled to get that rebuttal to you, sorry 5 that it came out so late, but the amended report 6 came out late. If there's not information today 7 that you can comfortably transmit and let the 8 school board district know that you believe 100 9 percent that overbillings took place, then, 10 please retain this item in this committee for you 11 to make sure and ask school principals what they 12 think; was there overbilling; was there 13 confusion?</p> <p>14 If you have to transmit, then please make 15 sure that the findings that CRI did in this 16 report were not conclusive. They used words like 17 "may" and "possibly". They were not conclusive. 18 And that also you do transmit with the 19 acknowledgment that this was not an audit. That 20 word audit is used liberally at the school board 21 level. This was a forensic report.</p> <p>22 Thank you very much.</p> <p>23 MR. MEDVIN: Ms. Strauss?</p> <p>24 MS. STRAUSS: I would actually like to hear, 25 I have a lot of respect for you, Dr. Wanza, and</p>	<p>1 in touch with those school principals, and does 2 know the protocol or gets feedback and hears it.</p> <p>3 So I understand our auditors probably did 4 that, but I'd also like to hear it from somebody 5 internally, right, that knows what may or may not 6 have happened and what is -- what the findings 7 were and if she believes that they are accurate 8 or not.</p> <p>9 MR. MEDVIN: Dr. Wanza, can you respond to 10 that?</p> <p>11 MS. FERTIG: Before she speaks can we go to 12 what you were saying about being uncomfortable 13 and the potential for deferral on this?</p> <p>14 MS. STRAUSS: Yes.</p> <p>15 MS. FERTIG: I'm just wondering, we've just 16 been provided with a memo and this is couched and 17 the board's looking for our read on this. And 18 I've got to tell you, I can't read and absorb 19 this.</p> <p>20 MS. STRAUSS: Yeah.</p> <p>21 MS. FERTIG: I sense there's an urgency on 22 your part to transmit this that I'm not 23 understanding.</p> <p>24 MR. JABOUIN: So I want to mention before Dr. 25 Wanza, so at the end of the process I anticipate</p>

<p style="text-align: right;">Page 177</p> <p>1 that there will be disagreements between Herff 2 Jones and CRI. So there will be fundamental 3 disagreements of facts. I don't anticipate that 4 Herff Jones is going to move and neither do I 5 anticipate that Carr Rigs Ingram will that are 6 very comfortable with their findings. 7 So, going into that, I think management 8 should come to an agreement with Herff Jones as 9 far as what is owed to us on that end, despite 10 the fact -- we will be left with numbers that we 11 will have to meet with them to get a settlement 12 on or something to that effect. 13 MR. DE MEO: Mr. Chair, I'd like to ask the 14 chief auditor, what do you think? 15 MR. JABOUIN: So -- 16 MR. DE MEO: Do they owe? 17 MR. JABOUIN: I read the documents in 18 addition to Carr Riggs Ingram. With respect to 19 the medals and the medallions their -- mostly 20 it's the bi-literacy medals. Their competitor 21 had run the medals in accordance to the 22 agreement, and that is what the expectation is 23 for all of the vendors. So the medallions are to 24 be at no charge and the competitor ran the 25 medallions and the medals at no charge.</p>	<p style="text-align: right;">Page 179</p> <p>1 I'll pursue that with Herff Jones. 2 MR. DE MEO: I'll make the motion that we 3 transmit the report based on further 4 investigation and without absolute acceptance of 5 the report as it stands. 6 MR. MAYERSOHN: I'll second. 7 MR. JABOUIN: Let me make sure I understand. 8 I heard you, though. 9 DR. LYNCH-WALSH: Well, now it just got 10 seconded, so now we discuss. 11 MR. JABOUIN: Okay. 12 MS. STRAUSS: I mean, I want to hear her 13 voice. 14 DR. WANZA: Valerie Wanza. So I will say a 15 couple of things. 16 DR. LYNCH-WALSH: We have a motion on the 17 floor. 18 DR. WANZA: Oh, I'm sorry. 19 DR. LYNCH-WALSH: I heard a second. We have 20 A motion on the floor. The committee has to 21 discuss. I get it, but we're deciding whether to 22 transmit or not and nothing Dr. Wanza says is 23 going to change the fact that we just got handed 24 a document that we haven't read. 25 MS. FERTIG: Or we could hear from her.</p>
<p style="text-align: right;">Page 178</p> <p>1 MR. DE MEO: So it's your opinion that they 2 did overcharge? 3 MR. JABOUIN: I believe that we are owed 4 those amounts; yes. 5 MR. DE MEO: And so the auditor's forensic 6 report is, not accurate, but, correct? 7 MR. JABOUIN: It is. Now, also, the auditors 8 will indicate there was constant attempts to 9 communicate with Herff Jones during the course of 10 the forensic assignment. They were constantly 11 referred to the previous cap and gowns company. 12 The seriousness of the -- and the responsiveness 13 increased when this became a board level matter. 14 So the auditors were working with the best 15 information that they had and they made their 16 initial conclusions with that information. 17 So the willingness to work with Carr Riggs 18 Ingram occurred subsequent to the board getting 19 involved in it. 20 MR. DE MEO: Subsequent to the report? 21 MR. JABOUIN: Yeah, subsequent to the 22 November report. 23 So the -- I think that I'm asking the 24 committee to accept the report from Carr Riggs 25 Ingram with the amounts that are there and then</p>	<p style="text-align: right;">Page 180</p> <p>1 DR. LYNCH-WALSH: Or we've got to stop the 2 motion. We either need to discuss the motion on 3 the floor or stop it. 4 MR. MEDVIN: What Dr. Wanza has to say may 5 give us some edification on the motion. 6 DR. LYNCH-WALSH: I won't be supporting 7 transmission. 8 MR. DE MEO: Through discussion I would like 9 Dr. Wanza to give us a very brief explanation. 10 MR. MAYERSOHN: So I'll withdraw my second. 11 I mean, procedurally, I'll withdraw my second. 12 If there's no second, then the motion dies and 13 Dr. Wanza can say what she needs to or what she's 14 willing to say. 15 DR. WANZA: Valerie Wanza. So I think there 16 are two things. The first thing I will say is, a 17 part of the reason why we had the discussion 18 yesterday and we will continue to have discussion 19 is so that whatever is determined to be ambiguity 20 is clear. 21 And the reason why the outcome or the finding 22 of ambiguity, in my professional opinion, I'm not 23 an auditor, I'm not a CPA, I'm a former school 24 leader, is because when you do graduation, 25 whatever the price is for the package, the</p>

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<p>1 standard package, historically, the 2 interpretation, the understanding has been, it's 3 the cap, the tassel, the gown, and whatever is 4 the school specific -- I graduated from Miramar 5 High School, the medallion that says Miramar High 6 School. That comes as whatever the standard 7 package is, whether it's \$30, 40, whatever it is. 8 Above and beyond that, when you have the 9 JROTC is now going to order a medallion because 10 the kid participated in JROTC or the seal of 11 bi-literacy. 12 MS. STRAUSS: National Honor Society. 13 DR. WANZA: All of that. 14 MS. STRAUSS: Okay. 15 DR. WANZA: The school pays for those items. 16 The children do not pay for them. The school 17 pays for them, but there is a cost for them. 18 Those are not considered as free and a part of 19 the standard 30 or \$40, whatever it is, 20 graduation packet. 21 MS. STRAUSS: Free to who? 22 DR. WANZA: So the medallion, the 23 specialized, for participating, it is free to the 24 child, but the school has to pay the vendor for 25 the purchase of it.</p>	<p>1 the package and all the other medals for 2 achievement. I would also encourage you to, 3 please, ask anyone from staff or district the 4 difference between an honor cord and an activity 5 cord. Because, again, the CRI report says people 6 aren't sure if a silver volunteer cord for 7 hitting the number of volunteer hours is an honor 8 cord. It's very clear if you talk to anyone in 9 the district. 10 MR. DE MEO: Sir, before you leave, why 11 didn't you respond to Carr Riggs in a timely 12 fashion? 13 MR. CHECKETTS: We -- 14 MR. DE MEO: That makes it very difficult for 15 us to find credibility in anything you or your 16 attorneys say. 17 MR. CHECKETTS: Understood. So we were 18 working with an independent sales office, an 19 office that is not an employee of Herff Jones, 20 and we had to obtain records from that office. 21 We have since separated from that independent 22 sales individual. We now have employees of Herff 23 Jones in the Broward County district. But we had 24 to work, unfortunately, with someone who is not 25 our employee to go and obtain some of the</p>
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<p>1 MS. STRAUSS: Okay. So it's like an award 2 that -- obviously, if you get an award you're not 3 going to pay for your own trophy. 4 MR. DE MEO: So I'll make a motion. 5 DR. WANZA: Therefore -- therefore, that's 6 why you're going to get the disagreement in a 7 medal and a medallion. 8 The medal or whatever is the right word is 9 the one that comes with your cap, your gown, your 10 tassel, your -- and then the special recognition 11 -- 12 MS. STRAUSS: Is over and beyond that and 13 it's different. 14 DR. WANZA: So, that's why you get the 15 discrepancy. 16 MS. STRAUSS: Okay. Thank you very much. 17 MR. DE MEO: Thank you. I'll make a motion. 18 I'll make a motion to transmit subject to further 19 investigation of the allegations in the Carr 20 Riggs report. 21 MR. MAYERSOHN: So, I'll second. 22 MR. CHECKETTS: Could I just make one more 23 comment? I don't know if I'm allowed to you, but 24 what you heard is really important. There is a 25 difference between the medallion that came with</p>	<p>1 records. 2 MR. DE MEO: I'm going to tell you, if I hear 3 of any lack of cooperation and immediate 4 responsiveness to Carr Riggs inquiries and our 5 chief auditor's inquiries I am going to take a 6 very dim view and change my view of this -- 7 MR. CHECKETTS: Understood. 8 MR. DE MEO: And believe that you owe us some 9 money. 10 MR. CHECKETTS: Yes, sir. Understood. 11 MS. STRAUSS: Yes. And, Dr. Wanza, I'm 12 sorry, because you really, really helped. So now 13 when I go and read this I will know what I'm 14 reading. So can you please talk to the cords, 15 please? 16 MS. SHAW: Speak into the mike, please. 17 MR. MEDVIN: We have a motion on the floor. 18 DR. LYNCH-WALSH: Again we have a motion? 19 MR. MEDVIN: I would like the auditors to 20 reply. You've been waiting patiently. 21 MR. CHECKETTS: Can we just answer the 22 question on cords really quickly, please? 23 MR. MEDVIN: We'll get to it. 24 MR. CHECKETTS: Okay. Thank you. 25 MR. KINCAID: So, if I may, I would like to</p>

<p style="text-align: right;">Page 185</p> <p>1 present the report as well as the supplemental 2 memorandum and discuss some of the items that are 3 being raised in the committee today. 4 DR. LYNCH-WALSH: Is there a -- I'm sorry. 5 Is there a motion on the floor again? 6 MR. DE MEO: Yeah, let's call the question 7 here. 8 MS. FERTIG: I have a question on your 9 motion, but, that's -- 10 MR. MAYERSOHN: Ask the question on the 11 motion. 12 MS. SHAW: The motion died. Robert withdrew 13 it. 14 MS. FERTIG: No, there's a new one, Phyllis. 15 MR. MAYERSOHN: No, no, no. Phyllis, he 16 brought it -- Mr. De Meo brought it back and I 17 seconded it. 18 MS. FERTIG: The only comment I wanted to 19 make on this motion is, I almost, before -- 20 before -- you know, I thought about this before 21 we ever got here today. This has been to the 22 board, the board's talked about this a couple 23 times. I read in the newspaper, I don't know if 24 it was true, that you made reports to the State 25 Attorney's Office.</p>	<p style="text-align: right;">Page 187</p> <p>1 done is for management to meet with Herff Jones 2 on the resulting report, and the ambiguous areas, 3 come to an agreement on. That's what I think is 4 the next step. 5 MR. DE MEO: That's investigation. That's 6 investigation. 7 MR. JABOUIN: Okay. I see. I see. Thank 8 you. 9 MR. MEDVIN: Okay. Call the question, 10 please? 11 All in favor? 12 COMMITTEE MEMBERS: Aye -- 13 DR. LYNCH-WALSH: Oh, wait, wait, wait, wait. 14 When you call the question, what are we voting 15 on? We're voting on the call of the question, 16 two-thirds? 17 MR. MEDVIN: No, I'm fine. We're not calling 18 the question. 19 DR. LYNCH-WALSH: Yeah, that's why we try not 20 to do that. 21 MR. MEDVIN: We'll vote on the motion. 22 MR. MAYERSOHN: We're voting on the motion 23 now. 24 MR. MEDVIN: Vote on the motion, please? 25 All in favor?</p>
<p style="text-align: right;">Page 186</p> <p>1 I feel like to say now that this is on us to 2 determine is really -- I mean, really, it -- that 3 was all done at the board, in my mind, before it 4 came to us. I just assumed you were bringing 5 this as a courtesy or something. So I don't have 6 a problem with Mr. De Meo's motion -- 7 MS. STRAUSS: I don't either. 8 MS. IGHODARO: Can you please repeat the 9 motion? 10 MS. FERTIG: -- of sending it on, but with 11 the understanding that, you know, there's more 12 and more information, and, by the way, the board 13 already talked about it, so -- 14 MS. IGHODARO: Can you repeat it? 15 DR. LYNCH-WALSH: What are we transmitting? 16 MS. STRAUSS: Can you repeat your motion? 17 MR. DE MEO: That we transmit the report 18 subject to further investigation of the Carr 19 Riggs report. 20 MR. MEDVIN: And I think this letter should 21 be included with the report. 22 MS. SHAW: That is vague. 23 MR. MAYERSOHN: I would agree. 24 MR. JABOUIN: What is the "subject to 25 investigation"? I believe what is left to be</p>	<p style="text-align: right;">Page 188</p> <p>1 COMMITTEE MEMBERS: Aye. 2 MR. MEDVIN: Opposed? 3 (No response.) 4 MR. MEDVIN: Motion carries. 5 MR. JABOUIN: The report has been 6 transmitted, pending what Mr. De Meo said. 7 Can I please allow Carr Riggs Ingram to 8 provide some clarifications to what Herff Jones 9 has stated? 10 MS. STRAUSS: I'm sorry, I have to go. I 11 have two children I have to pick up. 12 MR. JABOUIN: Thanks for your help. 13 We still have quorum. 14 MR. MAYERSOHN: I mean, I would -- I don't 15 think that's -- I mean, I'd just say to the 16 chair, I just don't think it's relevant at this 17 time. We've disposed of it. When it comes back, 18 if they want to make a comment or send an e-mail 19 regarding clarification, I'm fine with that, but 20 we've transmitted it and we need to kind of 21 address some of these other things, Mr. Jabouin, 22 that you said were important for us to vote on. 23 So I'd rather spend whatever time we have doing 24 that than even if it's two seconds. 25 MS. FERTIG: And I feel like this was out of</p>

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our hands before it was ever in our hands, so -- and, by the way, a great, just I've enjoyed all of the recommendations today. I think there's a lot to work with. But on our first motion I think we've pretty much captured it. So -- but you guys did a great job. And you all did a great job. So I'm glad it's going to someone else.

MR. DE MEO: Mr. Jabouin, I think we have faith in you meeting with Carr Riggs and updating all the information and bringing back to us whatever we should be considering. So, you know, I think they did a great job under the circumstances and, you know, I think we need to move on; if that's okay.

MR. JABOUIN: Absolutely. And I think to add to what you're saying, obviously, the district's internal controls need to be attentioned for just not -- not just this contract. We also reviewed another contract in a previous agenda item. We reviewed a contract at the November meeting. And all of these have contract compliance issues. You've heard from Deputy Superintendent Marte that there is a plan for that, but we will continue to do the audits and if there are issues

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DR. LYNCH-WALSH: Well, I actually never said, yea, but, okay.

MS. FERTIG: Well, wait a minute. Not on transmitting this?

DR. LYNCH-WALSH: No, the prior one.

MR. JABOUIN: The motion was to transmit. So there was a motion to transmit the Carr Riggs Ingram Forensic Investigation Report for Fiscal Year '22. I just wanted to confirm that.

DR. LYNCH-WALSH: Right. But I never said yea, because I don't say yea.

MS. FERTIG: Well, you have to say yea or nay. You have to vote.

DR. LYNCH-WALSH: I know, but it went by so quickly that it was already done before I could even get a ni out --

MR. MAYERSOHN: Are you voting no now?

DR. LYNCH-WALSH: I'm voting no just on principal.

MR. MAYERSOHN: So then let the record reflect that.

MR. JABOUIN: We will update the request.

Okay. So, if I may, this is Agenda Item Number 16. This is the Auditor General's Florida Education Finance Program Full-Time Equivalent

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we will identify them. We'll follow up on this because, obviously, there is another graduation that will occur this year and we want to make sure that there is compliance with this contract.

MR. MEDVIN: There goes our quorum.

MR. JABOUIN: Did we get through everything? Oh, the Auditor General Report. Is it possible to get somebody to approve that? We have with, one, two, three, four, five -- we have enough members.

MR. MAYERSOHN: Motion to transmit the Auditor General Report.

MS. SHAW: Second. Phyllis.

MS. FERTIG: I'll second it. I mean --

MR. MAYERSOHN: I mean, it is what it is.

MS. FERTIG: It is what it is.

MR. MAYERSOHN: It's not --

MR. JABOUIN: Auditor General Report.

MR. MAYERSOHN: Motion to transmit.

MS. FERTIG: And there was a lot in here, but, okay.

DR. LYNCH-WALSH: Does it have to legally go --

MR. JABOUIN: It was a unanimous vote.

MS. FERTIG: It doesn't have to go.

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and Student Transportation Audit Report.

This report, the Auditor General actually was here the entire fiscal year in 2022 conducting this work. It absorbed quite a bit of time amongst individuals in accounting, teaching and learning, as well as my team. Human resources, as well. We do have representatives from the different areas that are covered.

There are within this lengthy report two significant findings that the district will be appealing. One of them is the source attendance records for the Department of Juvenile Justice. That's on page 43. And then there is also a finding regarding instructional time on page 21 on Margate Elementary School as well as the use of mindfulness as instructional time.

I will work with the district departments for the appeal when that occurs.

The report also includes charter school findings as well. It is structured in a way where they detail it by school but they request a consolidated response.

So this is the report for any questions that the district has for management. And we only have five minutes, unfortunately.

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<p>1 MR. MAYERSOHN: Motion to transmit.</p> <p>2 MS. SHAW: Second.</p> <p>3 MS. FERTIG: I'll second.</p> <p>4 MR. JABOUIN: You don't have any questions?</p> <p>5 We still have quorum; yes. One, two, three,</p> <p>6 four, five. Five.</p> <p>7 MRS. MARTE: And Ms. Shaw's on the phone.</p> <p>8 MR. JABOUIN: And Ms. Shaw. We need a</p> <p>9 physical quorum. We have nine members and we</p> <p>10 have five.</p> <p>11 MR. DE MEO: I'll second that.</p> <p>12 MR. MAYERSOHN: These are reports I have seen</p> <p>13 consistently throughout my time on the audit</p> <p>14 committee. It's just a matter of tightening up</p> <p>15 internal controls.</p> <p>16 MS. FERTIG: Yeah --</p> <p>17 MR. DE MEO: It doesn't seem too egregious,</p> <p>18 the findings.</p> <p>19 MS. FERTIG: -- I mean, you know, there's</p> <p>20 reporting errors and so forth. When you get down</p> <p>21 into it, it's, maybe, a single student or teacher</p> <p>22 at most of them, at most of the schools.</p> <p>23 Obviously --</p> <p>24 MR. MAYERSOHN: I mean, I've seen a lot of</p> <p>25 these on ESE allocations.</p>	<p>1 it. Typically, some schools do it differently</p> <p>2 where they do it -- I know I was at Cypress Bay</p> <p>3 and they did it differently. They did it at</p> <p>4 11:00, you know, in whatever course the student</p> <p>5 is in. And the way Margate Middle scheduled it,</p> <p>6 they made their schedule different to reflect</p> <p>7 that outside of the courses that the kids were</p> <p>8 scheduled in.</p> <p>9 MR. MAYERSOHN: So you're challenging that</p> <p>10 and what's the rationale that you're -- I mean,</p> <p>11 is it just saying instructional time, but it's</p> <p>12 included in the --</p> <p>13 DR. MANCINI: It's instructional time</p> <p>14 imbedded within --</p> <p>15 MR. MAYERSOHN: Within the course.</p> <p>16 DR. MANCINI: -- the course.</p> <p>17 MR. MAYERSOHN: Okay.</p> <p>18 MR. MEDVIN: Any other comments; questions?</p> <p>19 (No response.)</p> <p>20 MR. MEDVIN: So the motion is on the floor to</p> <p>21 transmit.</p> <p>22 MR. MAYERSOHN: Because Nathalie's not --</p> <p>23 what's our quorum?</p> <p>24 MR. JABOUIN: We have nine audit committee</p> <p>25 members, so five would provide quorum.</p>
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<p>1 MR. DE MEO: I'll second your motion.</p> <p>2 MS. FERTIG: I already seconded it.</p> <p>3 MR. DE MEO: Oh, you did?</p> <p>4 MS. FERTIG: I did; yeah.</p> <p>5 I felt like there was a lot in here, Joris,</p> <p>6 that you could probably tighten up, but it's --</p> <p>7 it's -- as Bob said, it is what it is. So --</p> <p>8 MR. MEDVIN: I found the report a little bit</p> <p>9 difficult to follow, to be honest with you, but</p> <p>10 that's all. A little difficult to fully</p> <p>11 understand the detail.</p> <p>12 MR. JABOUIN: We actually --</p> <p>13 MR. MAYERSOHN: We have a minute left, can</p> <p>14 you explain the mindfulness discrepancy?</p> <p>15 MS. FERTIG: Yeah.</p> <p>16 DR. MANCINI: Nicole Mancini, Chief Academic</p> <p>17 Officer. The mindfulness discrepancy was</p> <p>18 actually at Margate Middle School. And what</p> <p>19 schools do is they use the first period to imbed</p> <p>20 the mindfulness. And what they did was they,</p> <p>21 actually, pulled that out separate is my</p> <p>22 understanding and it had it do with their</p> <p>23 scheduling. They were considering it part of the</p> <p>24 instruction, which we do have an instructional</p> <p>25 course a Canvas course with all the content in</p>	<p>1 MS. FERTIG: Don't we have more than that,</p> <p>2 though? We have DAC and --</p> <p>3 MR. JABOUIN: Yeah, that's included.</p> <p>4 MR. MAYERSOHN: Yeah, but there may be some</p> <p>5 that have vacancies.</p> <p>6 MS. FERTIG: Oh, we have some vacancies?</p> <p>7 MR. JABOUIN: Yeah, we have some open; yes,</p> <p>8 we do.</p> <p>9 MS. FERTIG: Okay.</p> <p>10 MR. MEDVIN: All right. Motion is on the</p> <p>11 floor to transmit the state auditor's form.</p> <p>12 All in favor?</p> <p>13 COMMITTEE MEMBERS: Aye.</p> <p>14 DR. LYNCH-WALSH: No.</p> <p>15 MR. MEDVIN: Opposed?</p> <p>16 DR. LYNCH-WALSH: Yes, I say, no.</p> <p>17 MR. MEDVIN: Motion carries.</p> <p>18 MR. JABOUIN: Also, to the committee,</p> <p>19 February 16th at 9:30, as I look, also we did not</p> <p>20 do Agenda Item Number 17. RSM was to provide a</p> <p>21 debrief of the instructions for the Big 3 audits</p> <p>22 and we'll also move that over to the February</p> <p>23 16th meeting.</p> <p>24 MS. FERTIG: Motion to adjourn.</p> <p>25 DR. LYNCH-WALSH: I just want to get in</p>

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1 comments real quick. I would like a discussion
2 of threats to auditor independence. We had one
3 at the Facilities Task Force with RSM discussing
4 it, so it seems only logical that the audit
5 committee would have that same discussion so
6 we're all on the same page.

7 And then, did we get sent the formal motion
8 response regarding the construction project scope
9 discussion? This was the motion to refer the Big
10 3 and SMART Program as a whole to the Auditor
11 General; was that sent to the audit committee?

12 MR. JABOUIN: No, I'll send that. But just
13 to let everybody know, there's no referral.
14 That's the answer to it on that end.

15 DR. LYNCH-WALSH: Yeah, on the ground, just
16 so everybody knows, because there's a reason I'm
17 usually lit up when I come in here. The
18 response, not from the board, which is where our
19 responses really should be coming from, the SMART
20 Bond and the Big 3 schools have already been
21 reviewed by the statewide prosecutor and the
22 grand jury, no further reference will be made.
23 That is incorrect. But we'll discuss later.

24 Bye.

25 MR. JABOUIN: Also, auditor independence was

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1 it to be referred. But they can't wish it if
2 they never hear about it. This was sent to them.
3 That's how I have it. I find it curious it
4 wasn't sent to us.

5 We'll talk about it on the 16th.

6 MR. JABOUIN: Motion to adjourn?

7 MS. FERTIG: I made a motion to adjourn.

8 MR. MAYERSOHN: And I seconded.

9 MR. JABOUIN: Vote?

10 MR. MAYERSOHN: Right? So the meeting is
11 adjourned; correct?

12 MR. JABOUIN: All in favor? Okay.

13 COMMITTEE MEMBERS: Aye.

14 MR. JABOUIN: Opposed?

15 (No response.)

16 (Meeting was adjourned at 1:33 p.m.)
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1 already discussed at the previous audit committee
2 meeting.

3 DR. LYNCH-WALSH: No, it wasn't.

4 MR. JABOUIN: It's also noted in the minutes
5 that are attached here. But if the committee
6 chooses to discuss it again, then that's fine, as
7 well.

8 MS. FERTIG: So can we move to adjourn?

9 MR. MAYERSOHN: Second.

10 MS. FERTIG: Well, we don't have a quorum.

11 MR. JABOUIN: The board is copied on these
12 responses. That's the process on it. So
13 district staff has to seriously consider and
14 evaluate the motions. But ultimately they are
15 advisory in nature. And they are very
16 significant and important on that end but,
17 obviously, I'll listen to Dr. Lynch-Walsh. I
18 make -- I make recommendations to law enforcement
19 several times on different projects on that end,
20 but I'll listen to Dr. Lynch-Walsh's points when
21 she brings it up.

22 DR. LYNCH-WALSH: Our motions are to the
23 board. So only the board can really make that
24 decision after consulting -- staff cannot stop
25 something from being referred if the board wishes

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REPORTER'S CERTIFICATE

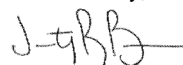
2 STATE OF FLORIDA

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

15 Dated this 1st day of February, 2023, Fort
16 Lauderdale, Broward County, Florida.

17 

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



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