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SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

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

THURSDAY, MARCH 2, 2023  
11:04 A.M. - 1:50 P.M.

Court Reporter:  
Timothy R. Bass, Stenographic Reporter  
Bass Reporting Service, Inc.  
633 South Andrews Avenue, 5th Floor  
Fort Lauderdale, FL 33301

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MS. MICHELLE BRYANT-WILCOX, Purchasing Agent III,  
Procurement & Warehousing Services  
MR. ERIC SEIFER, Process Analyst

INVITED GUESTS:

MR. BEN KINCAID, Partner, Carr, Riggs & Ingram CPAs &  
Advisors (Telephonic)  
MR. ROB BROLINE, Partner, Carr Riggs & Ingram CPAs &  
Advisors  
MR. DAVID LUKER, Director, RSM (Telephonic)  
MR. MATTHEW BLONDELL, Business Risk Consulting, RSM  
(Telephonic)  
MR. CHRIS GUMS, Risk Advisory Services, RSM  
(Telephonic)  
MS. LAURA MANLOVE, Director, RSM (Telephonic)  
MS. NATALEE WALLACE, Risk Consulting Director, Process  
Risk and Controls, RSM (Telephonic)  
MS. JENNIFER MURTHA, RSM (Telephonic)  
MS. JAMIE BARDEE, RSM (Telephonic)  
MS. KATHLEEN LANGAN, AECOM  
MS. ASHLEY CARPENTER, Atkins  
MR. TIM BASS, Court Reporter, United Reporting, Inc.

GUESTS:  
KIMBERLY BURKE MOHORNE, Pompano  
CHERIE SANDERS, PCG

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COMMITTEE MEMBERS IN ATTENDANCE:

MR. ANDREW MEDVIN, CHAIR  
MS. MARY FERTIG, VICE CHAIR  
MS. RUTH CARTER-LYNCH  
MS. REBECCA DAHL  
MR. ANTHONY DE MEO  
MS. ITOHAN IGHODARO (Telephonic)  
DR. NATHALIE LYNCH-WALSH  
MR. ROBERT MAYERSOHN (Telephonic)  
MS. JACLYN STRAUSS  
MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Audit Director  
MS. MEREDITH ARLOTTA, Manager, Operations  
MS. ANN CONWAY, Manager, Internal Funds Audit  
MS. JENNIFER HARPALANI, Information Technology Audits  
MS. NAKIA GOULDBOURNE, Senior Auditor  
MS. ELENA PRITYKINA, Auditor III  
MS. JENNIFER DAILEY, Clerk Spec C  
MS. WANDA RADCLIFF, Clerk Spec B  
MS. ASHLEY ACEVDEO, Inventory Audit Specialist

DISTRICT STAFF:

MS. LORI ALHADEFF, SBBC School Board Chair, District 4  
MRS. JUDITH MARTE, Deputy Superintendent, Operations,  
Office of the Deputy Superintendent, Operations  
DR. MARILYN DOYLE, Deputy Superintendent, Teaching &  
Learning, Office of the Deputy Superintendent,  
Teaching & Learning  
DR. VALERIE WANZA, Acting Chief of Staff  
DR. NICOLE MANCINI, Chief Academic Officer, Office of  
the Chief Academic Officer  
DR. JOSIAH PHILLIPS, Chief Information Officer, Office  
of the Chief Information Officer  
MS. ERUM MOTIWALA, Chief Financial Officer, Office of  
the Chief Financial Officer  
MR. TED TOOMER, Acting Associate Superintendent  
Non-Traditional Schools  
MR. ERNIE LOZANO, Executive Director, Behavioral  
Threat Assessment  
MS. KIM PUNZI-ELABIARY, Task Assigned Manager  
Behavioral Threat Assessment

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Thereupon, the following proceedings were had:

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MR. MEDVIN: Good afternoon everybody.

Can we please rise for the Pledge of

Allegiance?

(Whereupon, the Pledge of Allegiance was  
recited.)

THE COURT: Mr. Jabouin, do the roll call.

MR. JABOUIN: Good morning. Joris Jabouin,  
Chief Auditor. For the roll call, Ms. Ruth  
Carter-Lynch?

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo? Mr. De  
Meo?

MR. DE MEO: Present.

MR. JABOUIN: Ms. Mary Fertig.

MS. FERTIG: Here.

MR. JABOUIN: On the line do we have Ms.  
Itohan Ighodaro?

(No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. JABOUIN: Do we have Mr. Robert Mayersohn

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1 on the line.  
 2 MR. MAYERSOHN: I'm here.  
 3 MR. JABOUIN: And you're here until 11:45,  
 4 Mr. Mayersohn.  
 5 Mr. Andrew Medvin?  
 6 MR. MEDVIN: Here.  
 7 MR. JABOUIN: Ms. Phyllis Shaw?  
 8 (No response.)  
 9 MR. JABOUIN: Ms. Jaclyn Strauss?  
 10 MS. STRAUSS: Present.  
 11 MR. JABOUIN: Mr. Peter Turso?  
 12 MR. TURSO: Here.  
 13 MR. JABOUIN: The district staff; Ms. Marte?  
 14 MRS. MARTE: I'm sorry. Good morning.  
 15 Judith Marte, Deputy Superintendent Operations.  
 16 I'm going to pardon my voice today. I've had  
 17 some surgery, so I'm a little bit limited, but  
 18 fine, I'm fine.  
 19 DR. DOYLE: Marilyn Doyle, Deputy  
 20 Superintendent Teaching & Learning.  
 21 MR. TOOMER: Ted Toomer, Acting Associate  
 22 Superintendent Nontraditional Schools.  
 23 MR. JABOUIN: In the corner?  
 24 MS. WILCOX: Michelle Wilcox, Purchasing.  
 25 MR. BROLINE: Rob Broline, partner with Carr

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1 Carter-Lynch, welcome our other new member, Mr.  
 2 Peter Turso, and, hopefully, Dr. Smiley will be  
 3 here and if she's here we'll give her a moment to  
 4 address us.  
 5 Can I have a motion to accept the agenda as  
 6 amended?  
 7 MS. CARTER-LYNCH: So moved.  
 8 MS. FERTIG: So moved.  
 9 MR. MEDVIN: Second, please?  
 10 MS. FERTIG: And I'll second.  
 11 MR. MEDVIN: All in favor?  
 12 COMMITTEE MEMBERS: Aye.  
 13 MR. MEDVIN: Opposed?  
 14 (No response.)  
 15 MR. MEDVIN: The agenda carries.  
 16 Mr. Jabouin?  
 17 MR. JABOUIN: Good morning. Joris Jabouin,  
 18 Chief Auditor.  
 19 I just wanted to remind everybody to please  
 20 speak into the microphone. This would be of  
 21 assistance when you speak. Also, state your name  
 22 so our court reporter can identify you. The  
 23 meeting is being livestreamed and there are  
 24 individuals that are on the phone, so speaking  
 25 into the microphone will transmit the voices for

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1 Riggs & Ingram.  
 2 MS. HARPALANI: Jennifer Harpalani, Office of  
 3 the Chief Auditor.  
 4 MS. ARLOTTA: Meredith Arlotta, Office of the  
 5 Chief Auditor.  
 6 MS. CONWAY: Ann Conway, Office of the Chief  
 7 Auditor.  
 8 MS. GOULDBOURNE: Nakia Gouldbourne, Office  
 9 of the Chief Auditor.  
 10 MS. DAILEY: Jennifer Dailey, Office of the  
 11 Chief Auditor.  
 12 MS. ARCESE: Ali Arcese, Office of the Chief  
 13 Auditor.  
 14 MS. RADCLIFF: Wanda Radcliff, Office of the  
 15 Chief Auditor.  
 16 MS. ACEVEDO: Ashley Acevedo, Office of the  
 17 Chief Auditor.  
 18 MR. JABOUIN: And Ms. Motiwala?  
 19 MS. MOTIWALA: Erum Motiwala, Chief Financial  
 20 Officer.  
 21 MR. MEDVIN: Are there any additions to the  
 22 agenda from the floor?  
 23 (No response.)  
 24 MR. MEDVIN: I am proposing an addition to  
 25 Item 7. In addition to welcoming Ms.

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1 those particular areas.  
 2 The agenda has timeframes. They do serve as  
 3 a guide, but they are provided to district staff,  
 4 they're provided to the consultants that are  
 5 dialing in, and they utilize those to be able to  
 6 come in and out of their meetings and their  
 7 various responsibilities. We are respectful of  
 8 the audit committee's time. We do realize this  
 9 is another quick meeting that we had asked in a  
 10 very short timeframe and we appreciate the time  
 11 that you volunteer to the district. There is  
 12 another meeting that occurs in this room and so  
 13 we do want to be careful of the time because of  
 14 that.  
 15 Regarding the audit committee meeting minutes  
 16 for the February 16th meeting, they did arrive on  
 17 Friday. We were not able to print those out. We  
 18 will include them into the package for the next  
 19 meeting. I did get a chance to email them on  
 20 Monday. If some of you had a chance to look at  
 21 them, we have documented all of the motions that  
 22 were passed and all of the discussions that  
 23 occurred.  
 24 Although it's not presented for approval, it  
 25 is important to note whether or not we've

<p style="text-align: right;">Page 9</p> <p>1 captured those motions and that the committee 2 vote as a committee as a whole, not an individual 3 member. So we did do, in accordance to what the 4 committee had asked for in accordance to their 5 past motions. And those motions were emailed to 6 the board members. I did also email them to the 7 audit committee members as well.</p> <p>8 Since the last meeting a couple of 9 significant items as well. The independent 10 reports over internal control over financial 11 reporting, the management letter and the 12 independent accounts reports, those were all 13 certified by my team and filed with the different 14 government organizations like the Auditor 15 General, the Florida Department of Education, the 16 U.S. Department of Education, and the Florida 17 Federal Audit Clearinghouse.</p> <p>18 That concludes my reports. I will 19 acknowledge some new members to the meeting 20 before the Chair -- and in the corner can you 21 indicate your name, please?</p> <p>22 Can you please announce your name for the 23 record?</p> <p>24 DR. LYNCH-WALSH: She's a guest. 25 MR. JABOUIN: Please state your name, please.</p>	<p style="text-align: right;">Page 11</p> <p>1 two fabulous daughters and 10 grandkids. And I 2 have just slid into my sassy, sizzling 70s. So I 3 just had a birthday February the 13th.</p> <p>4 MS. STRAUSS: Happy Birthday.</p> <p>5 MS. CARTER-LYNCH: So I'm excited about being 6 70. You wake up smarter, trust me. I have been 7 in this arena for the last 20 years. Started out 8 working with the Charter School Task Force for 9 Broward County Public Schools and then I was 10 hired by the charter schools of the State of 11 Florida, the Florida Consortium of Public Charter 12 Schools. But I'm still -- my passion is making 13 sure we take care of all of our children. And 14 that's every child in Broward County. But we do 15 have to make sure we are cognizant and conscious 16 that there are students in areas in this county 17 that need a lot of help and a lot of assistance. 18 So we'll get into that later, but that's not it. 19 And like I said, Ruth Carter-Lynch -- oh and I'm 20 married to Mr. Wonderful. That's another piece. 21 And one thing about me, you will find that I will 22 not use a bucket of words to express a spoonful 23 of thought. So, at the end of the day, Ruth 24 Carter-Lynch. 25 MR. JABOUIN: Thank you, Ms. Carter-Lynch.</p>
<p style="text-align: right;">Page 10</p> <p>1 MS. BURKE MOHORNE: Kimberly Burke Mohorne. 2 MR. JABOUIN: Thank you. 3 And we have?</p> <p>4 MS. ALHADEFF: Lori Alhadeff, school board 5 member, District 4, chair of the school board.</p> <p>6 MR. MEDVIN: Welcome to you all. My comments 7 are quite brief. We do have a time constraint. 8 Let's try to meet it.</p> <p>9 Ms. Alhadeff, welcome. It's nice to have a 10 school board member join us.</p> <p>11 Okay. Item 7. Joris?</p> <p>12 MR. JABOUIN: I'm sorry?</p> <p>13 MR. MEDVIN: New members, welcome them.</p> <p>14 MR. JABOUIN: Oh, yes. Thank you to the new 15 members of the audit committee. We have carved 16 out some time in the agenda for you to speak 17 about yourself a little bit and to enlighten the 18 community and the public a little bit about you. 19 Take as long as you want to describe yourself. 20 If we could please start with Ms. Carter-Lynch.</p> <p>21 MS. CARTER-LYNCH: Well, you know, I'm one of 22 those that my motto is be brief, be good, and be 23 gone.</p> <p>24 Ruth Carter-Lynch, and I spent 35 years in 25 corporate America. My claim to fame is I have</p>	<p style="text-align: right;">Page 12</p> <p>1 Mr. Turso?</p> <p>2 MR. TURSO: Good morning. My name is Peter 3 Turso. I have two children. I have one child 4 that is still in Broward County Public Schools, 5 seventh grader, I have a high schooler that has 6 moved on out of the district to FAU High School 7 and I have been self-employed my entire adult 8 life for the 30 -- 30-something many years. I'm 9 trying to be as brief as my predecessor was. I 10 have an extraordinary passion for making sure 11 that all children absolutely get the best 12 possible benefits from their education. And, 13 unfortunately, it does come down to money, and 14 that's why I'm here. And I want to see every 15 dollar go to the betterment of our children and 16 to the betterment of our educators, without any 17 question. That's all I got. My name is Peter 18 Turso.</p> <p>19 MR. MAYERSOHN: Thank you and welcome, both 20 of you.</p> <p>21 MS. CARTER-LYNCH: Thank you.</p> <p>22 MR. JABOUIN: I just want to recognize Dr. 23 Phillips.</p> <p>24 DR. PHILLIPS: Do I introduce myself? 25 MR. JABOUIN: Yes, please.</p>

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<p>1 DR. PHILLIPS: Okay. Hello everyone. I'm</p> <p>2 Dr. Joe Phillips. I'm the Chief Information</p> <p>3 Officer of the district. I got here at the very</p> <p>4 end of April early May of last year.</p> <p>5 MR. MEDVIN: Welcome.</p> <p>6 MR. JABOUIN: Agenda Item Number 8, this is</p> <p>7 our Audit of Internal Funds of 58 schools. This</p> <p>8 audit was completed by internal funds audit</p> <p>9 manager Ann Conway and her team.</p> <p>10 On the table of contents we have the list of</p> <p>11 schools that were reviewed. There were no</p> <p>12 exceptions. I do ask the committee to consider</p> <p>13 proceeding to transmission in light of our robust</p> <p>14 schedule. But that is move forth with no</p> <p>15 exceptions of those 58 schools.</p> <p>16 MR. MEDVIN: Comments? Ms. Fertig?</p> <p>17 MS. FERTIG: Yeah, I'd like to move to</p> <p>18 transmit with congratulations to the schools for</p> <p>19 their excellent work.</p> <p>20 MR. MEDVIN: Thank you. Second?</p> <p>21 MS. DAHL: Second.</p> <p>22 MR. MAYERSOHN: Second by Ms. Dahl. Any</p> <p>23 other comments?</p> <p>24 MS. DAHL: I'd also like to thank Dr. Toomer,</p> <p>25 well, you're not in charge of that anymore, but</p>	<p>1 accordance with SOX standards, which, obviously,</p> <p>2 were implemented back in 2002 for very good</p> <p>3 reasons due to the fall of Enron, why -- why</p> <p>4 weren't they? Because this is an audit of</p> <p>5 internal controls. We established last meeting</p> <p>6 that everything points back, or, I'm sorry, two</p> <p>7 meetings ago, that everything points back to a</p> <p>8 failure of internal controls within this</p> <p>9 district. And as I applaud these schools for no</p> <p>10 findings, it's also a little bit hard to believe,</p> <p>11 because there's always -- there's never 100</p> <p>12 percent. So it just kind of -- my eyebrows are</p> <p>13 raised a little bit. And so when you say I</p> <p>14 didn't -- you stated you did it -- you did an</p> <p>15 audit of internal controls, but you didn't --</p> <p>16 what standards are you following? I just don't</p> <p>17 understand.</p> <p>18 MR. JABOUIN: So we do follow government</p> <p>19 audit standards, but one of the things to let you</p> <p>20 know, Ms. Strauss, is, there were no findings to</p> <p>21 be evaluated in that framework. So had there</p> <p>22 been a finding, then it would have been</p> <p>23 evaluated. So some of the audits do have</p> <p>24 findings and some of them don't. And this one</p> <p>25 happens to be one where there were not any</p>
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<p>1 it is outstanding that this many schools had no</p> <p>2 audit exceptions.</p> <p>3 MR. MEDVIN: Mr. De Meo?</p> <p>4 MR. DE MEO: Yeah, I want to repeat what my</p> <p>5 colleague said, but somebody was busy. More</p> <p>6 importantly, in each of your reports, Mr. Chief</p> <p>7 Auditor, there's a description of what internal</p> <p>8 controls are and different deficiencies and so</p> <p>9 forth.</p> <p>10 Did you have any findings; any deficiencies;</p> <p>11 significant deficiencies; material weaknesses?</p> <p>12 MR. JABOUIN: No. Mr. De Meo, we didn't have</p> <p>13 any. We don't apply the Sarbanes Oxley</p> <p>14 standards, if those are the types of standards</p> <p>15 you're thinking about. But regardless of that we</p> <p>16 did not have those either.</p> <p>17 MR. DE MEO: Okay. Because it said you</p> <p>18 assessed the internal controls.</p> <p>19 MR. JABOUIN: We do. It's just that this is</p> <p>20 not a SOX location, but I'm -- I'm familiar with</p> <p>21 those from my days in public accounting and</p> <p>22 nothing falls into that category.</p> <p>23 MR. DE MEO: Okay. Thank you.</p> <p>24 MS. STRAUSS: Can I just ask a question?</p> <p>25 Yes, thank you. So if you didn't do in</p>	<p>1 findings.</p> <p>2 So, obviously, as a governmental entity the</p> <p>3 Sarbanes Oxley Act, its principles are there. I</p> <p>4 was, you know, a chief auditor at the time that</p> <p>5 it was implemented. I know how to apply it, but</p> <p>6 this is not a Sarbanes Oxley location. But I'm</p> <p>7 knowledgeable enough to be able to apply it if</p> <p>8 needed to. But there were no findings in order</p> <p>9 to evaluate within the SOX framework.</p> <p>10 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>11 DR. LYNCH-WALSH: I -- to piggyback on Mr. De</p> <p>12 Meo and Ms. Strauss, yeah, and, I'm a little</p> <p>13 rusty on SOX because I've been out of corporate</p> <p>14 for a while, and I'm not quite clear on what</p> <p>15 "this is not a SOX location" means. We could</p> <p>16 make it a SOX location, I would think, if you</p> <p>17 mean the entire district. But it sounds like we</p> <p>18 almost need a motion to apply -- pretend like</p> <p>19 this is corporate America and apply the most</p> <p>20 rigorous internal control standards. Because if</p> <p>21 the PCG report has proven nothing, and from --</p> <p>22 since sitting on this committee since 2015, lack</p> <p>23 of internal controls has been a systemic issue</p> <p>24 repeatedly, and yet we get the same thing. And</p> <p>25 now we're getting no findings, but my eyebrow</p>

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1 also went up because if you loosened the standard  
2 by which you are looking for things, which I seem  
3 to recall we had that come up a few years ago,  
4 you're never going to have findings or  
5 exceptions. So, if anything, we should be erring  
6 on the side of more rigorous investigation not  
7 less.

8 So I would like to see the SOX standards at  
9 our next meeting so we can all review them,  
10 because that way -- because that is our role as  
11 the audit committee is to oversee the work that  
12 the Office of Chief Auditor is doing. And in  
13 order to do that we need to evaluate based on  
14 information as it pertains to the function of  
15 this office. So I would like to see the SOX  
16 standards at our next meeting.

17 MR. MEDVIN: Ms. Fertig?

18 MS. FERTIG: Yeah. And I don't see any  
19 problem with increasing or doing what you're  
20 doing, but I do want to comment that these  
21 reports once upon a time were so horrible that it  
22 was hard to pick -- you couldn't pick one out,  
23 you couldn't pick two out, there would be  
24 multiple -- there were so many things happening.  
25 And so the district has invested a tremendous

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1 backgrounds, that we want to see the tougher  
2 standards applied moving forward because you will  
3 always have less findings if your procedures are  
4 less rigorous.

5 MS. FERTIG: The other question I want to ask  
6 is, I know you have a schedule for getting these  
7 reports to the state; does that impact it in any  
8 way?

9 MR. JABOUIN: Yes, I do want to mention that  
10 these reports are done in accordance with  
11 government auditing standards. The Auditor  
12 General expects us to get these done within a  
13 certain timeframe. And, also, these happen to  
14 not have any findings. Those of you who recall  
15 reports that we have had that have had findings,  
16 we pursue them very rigorously. So we have 226  
17 schools, these are some that do not have  
18 findings. Those that do have findings we -- we  
19 report them and we look for action plans that are  
20 going to resolve not just the issue but the route  
21 cause of the issue. Thank you.

22 MR. MEDVIN: Ms. Dahl?

23 MS. DAHL: I just want to say that when I was  
24 a principal and we had internal audits and so  
25 forth, if there was an area that -- and I don't

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1 amount of time and energy in educating schools on  
2 what they need to do and trying to correct the  
3 things they're doing, which is why I said  
4 congratulate the schools. Because there was a  
5 time when you'd get this and you'd think I can't  
6 bear to go to the audit committee tomorrow  
7 because it's going to be so wrong. So I would  
8 tell you that when I see a report like this --  
9 I'm not saying don't do more. We can always do  
10 more. But I, personally, when we get to PCG want  
11 to comment on the fact that the findings of the  
12 last several audits have shown where we can  
13 potentially recoup money and I think that's a  
14 good investment and I'm glad that we have  
15 strengthened our observations. But I -- I,  
16 personally, feel that this is such a clean  
17 report, do we really want them to go back and do  
18 it? And the other question I would ask the chief  
19 auditor is I know there's a state -- you do not  
20 want them to redo it, Nathalie?

21 MS. STRAUSS: No. No, no, no. Moving  
22 forward.

23 DR. LYNCH-WALSH: No, we're saying we want to  
24 see the SOX moving forward and that -- this is  
25 now coming from three people with accounting

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1 know if you're still doing this, if there was an  
2 area that the auditor thought might be an issue  
3 we were always talked to about it. And if it was  
4 the first finding or the first time it came up,  
5 we were given the opportunity to make sure it  
6 didn't show up on the next one, because we were  
7 instructed on how we were supposed to do it.  
8 And, generally -- generally, we did not find that  
9 finding the next time.

10 So I believe, personally, that the auditors  
11 do a very good job with what they're doing  
12 because they don't let anything slip by. And I  
13 was always pleased after an audit was over  
14 because I might have learned something. And just  
15 want to say I never had an exception in an  
16 internal audit, but I did have discussions with  
17 the auditor. So thank you very much.

18 MR. MEDVIN: Mr. Turso?

19 MR. TURSO: So I think there's two questions  
20 and I'll do both of them at the same time. We're  
21 saying that we don't do SOX, so the first  
22 question would be, but don't answer it yet, would  
23 be, why do we do SOX? But more importantly, if  
24 SOX, and, again, I'm not a CPA, I'm an MBA, I'm a  
25 consumer behavior and marketing guy in the

<p style="text-align: right;">Page 21</p> <p>1 business path, so I've never been in the game as  2 opposed to Ms. Walsh. My question is, if SOX is  3 used for corporations and we're not using it, yet  4 we're an entity that is, A, spending other  5 people's money, which I feel it's even -- it  6 should be held to an even higher standard than a  7 corporation, but more so we're spending other  8 people's money when it comes to children. So it  9 should go even higher than that.</p> <p>10 So I would absolutely agree that whatever we  11 can do to increase the oversight should  12 absolutely be done.</p> <p>13 MR. MEDVIN: Ms. Strauss?</p> <p>14 MS. STRAUSS: Yeah, so, Mrs. Fertig, I just  15 wanted to clarify one thing that you said. So  16 you said that these reports used to be an  17 absolute disaster. It is my understanding, and,  18 again, I don't have the historical background  19 that you have, but it is my understanding that  20 the bookkeeping, right, and the responsibility  21 has now been centralized and changed to the  22 district with the exception of a few schools that  23 have bookkeepers on site that have been doing a  24 good job and have been able to do it at half of  25 an FTE or whatever it is in their budget, so, you</p>	<p style="text-align: right;">Page 23</p> <p>1 follow every possible procedure to make sure.</p> <p>2 But, again, on this particular audit, I  3 don't -- I don't see the exceptions, so I'm  4 hoping we're going to transmit it and then we can  5 go to your motion.</p> <p>6 MR. MEDVIN: Dr. Lynch-Walsh?</p> <p>7 DR. LYNCH-WALSH: I seconded it. I seconded  8 Jaclyn's motion, so --</p> <p>9 MS. FERTIG: I had a motion on the floor,  10 so --</p> <p>11 MR. DE MEO: Yeah, there's a motion on the  12 floor, but --</p> <p>13 MR. MAYERSOHN: Mr. Chair? Mr. Chair, when I  14 have an opportunity --</p> <p>15 MR. MEDVIN: Mr. Mayersohn, go ahead.</p> <p>16 MR. MAYERSOHN: So I think there's a -- I  17 hear Ms. Fertig's comments and I hear Ms.  18 Strauss' comments, as well, and I think there may  19 be a balance. Because these audits are required  20 to the state. There was a while that we were  21 behind and in jeopardy of not complying. So  22 since the state only requires a certain standard,  23 I would say that, you know, to create that, when  24 I say "balance", is that we pick the lesser  25 schools when we do these audits and go to the</p>
<p style="text-align: right;">Page 22</p> <p>1 know, is the centralization, could that have been  2 the effect?</p> <p>3 But at the end of the day all I want here is  4 a motion on the floor to ensure that internal  5 control standard auditing procedures, SOX,  6 Sarbanes Oxley, Section 404, is followed.  7 Because I strongly believe that this district has  8 an internal controls problem. There are many  9 things that would have not wasted taxpayer  10 dollars if internal controls across the board  11 were in place, audited and reviewed.</p> <p>12 MS. FERTIG: And I don't disagree with you,  13 but let me just say this. Can you hear me okay?  14 Let me say this. I don't believe the  15 centralization of bookkeeping, if you recall, we  16 had an audit within the last year where there  17 were problems with that, and so I don't think  18 that's been a cure-all. I do attribute a lot of  19 this to the area, whatever we want to call them,  20 regional, whatever kind of superintendents they  21 are now, but the people that work with our  22 principals, including the auditing staff who have  23 done a lot to try to educate them on what they  24 need to do. That doesn't mean that it will last  25 for all time or that we don't need to, you know,</p>	<p style="text-align: right;">Page 24</p> <p>1 higher standard and see, you know, what controls  2 are we're having trouble with and what controls  3 need to be addressed. This way it kind of -- it  4 covers us from a standpoint of the compliance  5 issue that we have with the state as well as  6 being a good steward of taxpayer dollars.</p> <p>7 MR. JABOUIN: I wanted to add to what Mr.  8 Mayersohn is saying. The district had a finding  9 on the Auditor General reports about being behind  10 on the internal funds audits. So before we move  11 towards a strategy of implementing Sarbanes Oxley  12 404 we need to make sure that we have completed  13 all of them in time.</p> <p>14 It is a project to move to 404 and there are  15 also other things outside of just the audit work  16 that need to be put in the organization. So it  17 is one where publicly traded companies that have  18 to do this -- it's taken them years to move from  19 non-SOX compliant to being SOX compliant.</p> <p>20 But, obviously, we can study that in the  21 process of creating a response.</p> <p>22 MR. DE MEO: Mr. Chair?</p> <p>23 MR. MEDVIN: Yes.</p> <p>24 MR. DE MEO: Sorry I opened this up. I share  25 the enthusiasm of my colleagues in their desire</p>

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1 to make sure our internal controls are adequately  
2 monitored and remediated as appropriate. I was  
3 simply asking, based on the report, whether or  
4 not there were any deficiencies noted.

5 I know this is not an audit of internal  
6 controls. That is not the purpose of this audit.

7 So I will ask, do you audit the internal  
8 controls over these funds during the year?

9 MR. JABOUIN: We -- we don't do any separate  
10 audits outside these. So these are the audits  
11 that we do.

12 MR. DE MEO: Okay. So I would say that I  
13 think SOX is a little ambitious, but I do think  
14 there should be an audit of the internal controls  
15 over 200 schools' funds. And I agree with my  
16 colleagues. Whether it's the SOX standards or  
17 the COSO 17 or the 13, you know, I think that's a  
18 little overkill. But government standards  
19 provide guidance on this and we can always  
20 consult our external accountants.

21 But that was the point of my question, not to  
22 ask if you audited the controls, did you have any  
23 deficiencies based on your assessment? And then  
24 I'm glad my colleagues brought this up, I didn't  
25 know we didn't audit these hundreds of bank

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1 MR. MEDVIN: But I'm saying as part of your  
2 normal procedure, these 51 schools, did you have  
3 certain items that you specifically checked  
4 dealing with controls?

5 MS. CONWAY: Yes. Yes, we do. And they all  
6 should have the same system of controls.

7 MR. MEDVIN: Okay.

8 MR. DE MEO: You know, I think we're talking  
9 two different things. An assessment for  
10 generally accepted auditing standards of internal  
11 controls is required in every audit. That is not  
12 an audit of internal controls. So we are asking  
13 for an audit of internal controls at least  
14 annually or maybe biannually, maybe the Chief  
15 Auditor could recommend that, not simply the  
16 assessment, which is fine, what you're doing.  
17 Assessment is different than an audit of internal  
18 controls.

19 MR. JABOUIN: So let's also recall that MSL  
20 did issue a report on internal controls as part  
21 of the reports that the audit committee approved  
22 on January 26th, that the board approved on  
23 February 15th as well.

24 One moment while I get the title of that --  
25 of that report.

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1 accounts maybe a thousand bank accounts. And  
2 perhaps we should audit the internal controls,  
3 that's all I have to say.

4 MR. MEDVIN: I'd like to add a question to  
5 the auditors. As part of your formal programming  
6 for audit is there any specific section dealing  
7 with internal controls? Is it incorporated into  
8 the whole program?

9 MR. JABOUIN: Ms. Conway, do you need to  
10 respond to this?

11 MS. CONWAY: The system of internal controls  
12 for internal funds has been implemented by  
13 management and our job is to audit those. They  
14 are inherent in every audit we do. That is the  
15 main -- if we found a deficiency in the controls  
16 that were being used, that would be an exception  
17 and brought immediately to your attention.

18 MR. MEDVIN: Well, as part of your formal  
19 audit program, the guide of how you do the audit,  
20 is this specifically addressed? I mean, do you  
21 have the appropriate tick marks and all that, I  
22 remember from my day, as far as the internal  
23 controls within your program that you work with?

24 MS. CONWAY: Yes, we do -- we do do  
25 assessments of controls.

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1 MR. DE MEO: I'm guessing the scope of that  
2 report eliminated all but 10 percent of the  
3 accounts in materiality?

4 MR. JABOUIN: I'm not sure, but the title,  
5 it's very similar to the SOX title. It's  
6 independent Auditors Report on Internal Control  
7 over Financial Reporting and Compliance with  
8 Other Matters. So, I mean, obviously, some of  
9 this involves me meeting with them to get a  
10 better understanding of that, but as far as  
11 the -- that being done at a district level, they  
12 certainly did that in order to create their --  
13 their report or their opinion.

14 MR. DE MEO: I'm not sure about that. If you  
15 took all the accounts and there are a thousand  
16 accounts and the average balance is \$100,000,  
17 what would that amount to? Is that 10 million?

18 MR. JABOUIN: I don't know.

19 MR. DE MEO: And Ms. Marte could probably  
20 tell us what the scope and materiality was and if  
21 that was indeed part of their scope. I'm  
22 guessing not when we have accounts that have  
23 hundreds of millions of dollars in them.

24 MRS. MARTE: Through the Chair?

25 MR. MEDVIN: Ms. Marte?

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1 MRS. MARTE: So you're correct, Mr. De Meo.  
2 The bank balances in the -- nearly the majority  
3 of the internal funds would be deemed immaterial  
4 by an audit firm. I haven't looked at all the  
5 balances recently. Our chief financial officer  
6 likely has. But we only have perhaps one school,  
7 one, that would even have a balance in excess of  
8 \$500,000. We really don't have that kind of --  
9 so I think your assessment is correct, sir.

10 MR. MEDVIN: Are these funds, all of them in  
11 the aggregate, on the balance sheet, that they're  
12 audited, Ms. Marte?

13 MR. JABOUIN: I think it's about 21. Ms.  
14 Motiwala, the internal funds balances are about  
15 \$20 million?

16 MR. MEDVIN: Are they a line item on the  
17 balance sheet that's audited?

18 MS. MOTIWALA: Yes. There is a schedule in  
19 the annual financial report, I can pull it up,  
20 that has internal account balances.

21 MR. MEDVIN: I'm just curious to make sure  
22 that these are part of the whole audit procedure.

23 MS. MOTIWALA: Well, we've always reported  
24 internal accounts balance, but due to the GASB  
25 change, part of it is reported in special revenue

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1 discussion we're having is maybe -- and I'm not  
2 saying you shouldn't do more auditing, I -- you  
3 know, whatever, but I think maybe we have an idea  
4 that it's not necessarily the right understanding  
5 of the people in this room who are CPAs and so  
6 forth. This is a tiny bit of what happens in a  
7 school with their money. Thank you.

8 MR. MEDVIN: Well, Appendix B, I think,  
9 attempts to explain the different funds and what  
10 they are, which may be a little enlightening.

11 MS. DAHL: Yeah, but I just think that maybe  
12 we need to realize again what they're actually  
13 doing. And, again, it's not -- these have real  
14 controls over them in the way you spend the  
15 money, how you decide to spend the money. It  
16 just -- I just know that I couldn't -- I could  
17 never spend these children's money. That was not  
18 my job to spend their money.

19 MR. MEDVIN: Well, if you recall on some of  
20 the reports over the years the various violations  
21 had to do with all of that.

22 MS. DAHL: Right. And I understand that, but  
23 you're now seeing that that's not happening.

24 MR. MEDVIN: That's correct.

25 MS. DAHL: And so the principals have

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1 and part of it is in the internal accounts, which  
2 is separate, like an agency fund. However, we've  
3 always reported that in annual financial  
4 statements.

5 MR. MEDVIN: Thank you. Ms. Dahl?

6 MS. DAHL: Maybe Mr. Jabouin -- I'm sorry,  
7 through the Chair. Maybe you would like to go  
8 over what these funds are. Because this is not  
9 an FTE audit. This is internal funds. And most  
10 of these funds are coming because children have  
11 raised the money and there are -- the only way  
12 you can spend most of the money, at least as I  
13 remember, is, for instance, like under clubs that  
14 might be your student government association, and  
15 not only does the sponsor of student government  
16 but the president of student government and the  
17 group as a whole is required to, you know, say,  
18 yes, we agree with this, they understand what  
19 they're spending the money for, there's  
20 discussion. And you're looking at -- it's not  
21 minuscule, I'm not saying that I wouldn't be  
22 upset if I lost \$5,589, but there are a lot of  
23 things that you have to go through to spend this  
24 money.

25 So I just think that perhaps some of the

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1 learned, at least it appears to be, how this  
2 money is supposed to be spent, what are the ways  
3 that you can spend it. And, again, it's not the  
4 principals' discretion really to spend any of  
5 this money. It comes through the --

6 MS. FERTIG: And I'm sure Ms. Strauss is  
7 right and we are going to see a school come  
8 before us this year where somebody -- you know,  
9 because that's been our experience but it  
10 definitely has improved.

11 Can I just suggest here, I thought I had a  
12 motion and a second on the floor.

13 MR. MEDVIN: You did.

14 MS. FERTIG: Could we potentially dispose of  
15 that and then come back as to whether or not we  
16 want to have the chief auditor --

17 MR. DE MEO: I'll call the question.

18 MS. FERTIG: Thanks.

19 MR. MEDVIN: The question has been called.  
20 Please have a vote on that.

21 All in favor of calling the question?

22 DR. LYNCH-WALSH: Aye.

23 MR. MEDVIN: The question is submitting this  
24 to the school board.

25 DR. LYNCH-WALSH: Yeah, we have to vote to



<p style="text-align: right;">Page 33</p> <p>1 call the question or else we keep going.  2 Aye.  3 COMMITTEE MEMBERS: Aye.  4 MR. MEDVIN: Okay. Call the question, can  5 you read back the motion, please?  6 MR. JABOUIN: I did not get Ms. Fertig's  7 motion. The motion that I have is --  8 DR. LYNCH-WALSH: Motion to transmit.  9 MS. FERTIG: To transmit.  10 MR. JABOUIN: Oh, to transmit. Okay. That's  11 right. Okay.  12 MS. FERTIG: With congratulations to the  13 schools for their results, however you want to  14 put that.  15 DR. LYNCH-WALSH: I don't know if the call of  16 the question passed, but we could just stop  17 talking on the transmittal because the other  18 issue --  19 MS. FERTIG: We have some huge issues today,  20 so --  21 DR. LYNCH-WALSH: Right.  22 MR. MEDVIN: All in favor of the motion to  23 transmit?  24 COMMITTEE MEMBERS: Aye.  25 MR. MEDVIN: Opposed?</p>	<p style="text-align: right;">Page 35</p> <p>1 MS. FERTIG: No, well I was asking her.  2 MS. STRAUSS: I can withdraw the motion if  3 somebody else wants to make a motion.  4 DR. LYNCH-WALSH: I have to withdraw my  5 second.  6 If we want to shorten it, but the thing is we  7 had a discussion while we had both motions on the  8 floor. And to Mr. De Meo's point, I don't  9 necessarily know that SOX, until we have it all  10 in front of us, is overkill. And I think that it  11 would help the non-accountants understand that it  12 isn't personal, no one's saying that the  13 principals are doing things they shouldn't do.  14 The more internal controls you have, which has  15 been the bugaboo of this district, the less  16 likely you have people, the less wiggle room  17 there is. So -- and we just discovered that  18 they're not testing internal controls on a  19 regular basis, which they should be doing since  20 internal testing and auditing are not the same as  21 what -- this is an actual audit of internal  22 controls, which is what they confirmed they're  23 not doing. And we know --  24 MS. FERTIG: Yeah, and I'm not an accountant  25 but I thought I understood Ms. Conway and Mr.</p>
<p style="text-align: right;">Page 34</p> <p>1 (No response.)  2 MR. MEDVIN: The motion carries. The report  3 is transmitted.  4 DR. LYNCH-WALSH: Okay. So now we're back to  5 Ms. Strauss' motion, which I seconded.  6 MS. FERTIG: Could we have that read back?  7 DR. LYNCH-WALSH: Good luck. Mr. Bass? It  8 was a while ago.  9 MS. FERTIG: Okay. Well --  10 DR. LYNCH-WALSH: She can re -- I mean, it  11 was long.  12 MS. FERTIG: So I heard several different  13 concepts as we've been discussing this, Mr. De  14 Meo said we need to look at the internal controls  15 themselves, we had an audit, Mr. Jabouin's going  16 to look into that. We need to strengthen what  17 we're doing in review of our schools and really  18 everything after we've seen these last three  19 months' of audits. But I just wanted to just see  20 if we could refine it to have a suggestion  21 brought to us on how to accomplish that at our  22 next meeting.  23 DR. LYNCH-WALSH: She -- well, the motion's  24 still on the floor. It was basically and both  25 Mr. -- unless she withdraws it, but --</p>	<p style="text-align: right;">Page 36</p> <p>1 Jabouin to say that they were looking at this.  2 DR. LYNCH-WALSH: No.  3 MS. FERTIG: What I was suggesting is that we  4 have Mr. Jabouin bring us a proposal for how to  5 do this to our next meeting so that we have time  6 to read everything before we have the  7 conversation.  8 DR. LYNCH-WALSH: We still need a motion so  9 we're clear.  10 MS. FERTIG: So I'll move that. I'll move  11 that.  12 MR. MEDVIN: Ms. Strauss's motion is still on  13 the floor.  14 MS. STRAUSS: No, I withdrew it.  15 DR. LYNCH-WALSH: Well, I think I have to  16 withdraw my second first.  17 MS. STRAUSS: Okay. Go ahead, Nathalie.  18 DR. LYNCH-WALSH: And I'm hesitant to do so  19 except that I can't remember your whole motion.  20 MS. STRAUSS: That's okay. I'm not offended.  21 DR. LYNCH-WALSH: Okay. Because I don't want  22 it to be this vague gobbledygook that comes back  23 to the next meeting. I want it to be -- capture  24 what you both said.  25 So I'll withdraw my second, but I want to</p>

<p style="text-align: right;">Page 37</p> <p>1 make sure that the two of the CPAs in the room 2 that articulated what they were looking for, that 3 that is incorporated into a new motion so that 4 we're clear what direction the chief auditor is 5 being given. 6 So if you guys could reiterate -- 7 MS. FERTIG: So can we just make a motion to 8 have him bring us back a plan to accomplish what 9 you want to do. 10 MR. DE MEO: Yeah, and I think you should 11 mention the word audit of internal controls. 12 And, you know, Mr. Jabouin may have -- may 13 point out some facts that maybe it won't be as 14 frequent as we want it or maybe the schedule 15 doesn't permit it. Remember, \$20 million versus 16 a \$3 billion enterprise, we don't want to be 17 spinning our wheels spending a lot of time, 18 especially in the light of the progress that -- 19 Exhibit A is excellent in this report where it 20 shows the progress. When poor Mr. Riley was 21 here, and Ms. Conway, we'd have so many 22 exceptions, it was just, you know. 23 But I do think we -- so I'll make a motion. 24 I'll amend the motion with permission of Ms. 25 Fertig that --</p>	<p style="text-align: right;">Page 39</p> <p>1 MR. MEDVIN: Dr. Lynch-Walsh? 2 DR. LYNCH-WALSH: I would also like a 3 friendly amendment to bring back information on 4 Sarbanes Oxley. Because I keep getting told we 5 don't take individual requests, so I want to make 6 sure that works it's way into the motion. 7 MR. DE MEO: That's fair enough. Yeah, we 8 could add that. 9 MR. JABOUIN: What is last part, please? 10 MR. DE MEO: That you would -- included in 11 your proposal you would explain to the committee 12 the difference between government auditing 13 standards and those required by the Sarbanes 14 Oxley Act. 15 DR. LYNCH-WALSH: Something in writing would 16 be good. 17 MR. JABOUIN: Chief Auditor comes back to the 18 audit committee with a proposal to audit internal 19 funds of the schools, including the timing, 20 scope, and nature at our next meeting. Included 21 in the proposal would be an explanation to the 22 committee and those required by SOX. 23 MR. DE MEO: The difference between the 24 audits of internal controls that are required by 25 Sarbanes Oxley and generally -- government</p>
<p style="text-align: right;">Page 38</p> <p>1 MS. FERTIG: Well, you make it and I'll 2 second it. 3 MR. MEDVIN: I don't think the motions on the 4 floor. 5 MS. FERTIG: You go ahead and make it and 6 I'll second again. 7 MR. DE MEO: That chief auditor come back to 8 the audit committee with a proposal to audit the 9 internal controls over the internal funds of the 10 schools, including the timing, the nature, and 11 the scope. 12 MS. FERTIG: And I'm seconding that. 13 MR. MEDVIN: Any additional comments? Dr. 14 Lynch-Walsh? 15 MR. JABOUIN: I'm sorry. I need that again. 16 Chief Auditor to -- one moment. Chief Auditor to 17 come back to the audit committee with a proposal 18 to audit internal controls over financial 19 reporting; is that correct? 20 MS. FERTIG: And was that next month? 21 MR. DE MEO: Internal funds of the schools 22 including the timing, scope, and nature. 23 MS. FERTIG: At our next meeting. 24 MR. DE MEO: At our next meeting. 25 MS. FERTIG: And I seconded that.</p>	<p style="text-align: right;">Page 40</p> <p>1 auditing standards. 2 MS. FERTIG: And Dr. Lynch-Walsh said that 3 would be in writing, but I'm just assuming that 4 would be in writing so we could read it before we 5 came; right? 6 DR. LYNCH-WALSH: I assume nothing. 7 MS. FERTIG: I mean, I know you're going to 8 say that I shouldn't assume, but most of our 9 reports -- 10 DR. LYNCH-WALSH: I assume nothing around 11 here. 12 MS. FERTIG: -- come to us in writing and he 13 usually sends us a written response, so I'm just 14 assuming it's in writing. Maybe I'm wrong, but 15 -- 16 DR. LYNCH-WALSH: I assumed our motions -- 17 MS. FERTIG: I like to read it before I come. 18 DR. LYNCH-WALSH: I assumed that our motions 19 on the behavioral threat assessments would be 20 included in the board item at the next board 21 meeting, but I don't see them there. 22 MR. JABOUIN: They are there. 23 MR. MEDVIN: Any other comments on the motion 24 on the floor, please? 25 All in favor?</p>

<p style="text-align: right;">Page 41</p> <p>1 COMMITTEE MEMBERS: Aye.  2 MR. MEDVIN: Opposed?  3 (No response.)  4 MR. MEDVIN: Motion carries.  5 MR. DE MEO: You don't have enough to do, Mr.  6 Chief Auditor, so --  7 MR. JABOUIN: I just want to let the  8 committee know that the work, there is plenty of  9 testing that is done. These happen to be reports  10 that just have no exceptions on that end.  11 MS. FERTIG: Just imagine when we have  12 exceptions.  13 MR. JABOUIN: Internal accounts and controls  14 are validated. The policies and procedures are  15 tested. And adherence to state statutes are  16 looked at. The auditor general looked at our  17 work with respect to that and they did not have  18 any comments on the fieldwork and the testing  19 that was done. Also, we do have time  20 constraints. So, obviously, you know, we'll  21 respond to the motion, but we do have to respond  22 to the auditor general first and the timing and  23 the expectations that they have.  24 MS. FERTIG: So I just think we're looking  25 for what you just said to be put in writing and</p>	<p style="text-align: right;">Page 43</p> <p>1 We do have the report. We have an update  2 memorandum. Also, there is correspondence  3 between PCG and me that's included in the report.  4 I received that late on Friday. I forwarded it  5 to the committee. That is here. And we do have  6 Mr. Rob Broline from CRI that's here. And on the  7 phone we have Mr. Ben Kincaid; if you can  8 confirm? Ben?  9 MR. KINCAID: Yes, I'm here.  10 MR. JABOUIN: Thank you.  11 MR. KINCAID: I'm here.  12 MR. JABOUIN: Thank you, Ben.  13 MR. MEDVIN: Okay. Dr. Lynch-Walsh?  14 DR. LYNCH-WALSH: Thank you. So I  15 requested -- I was told that the information that  16 I had, which I got through public records  17 request, to send it to the chief auditor and he  18 would forward it to the group. There were a lot  19 of attachments and I didn't get an email  20 confirming that it was sent to the group via  21 email, via electronic method. What I did find  22 out is that if you requested a hard copy they had  23 copied some of them and put them into your packet  24 at the end.  25 So, for instance, I always get a hard copy,</p>
<p style="text-align: right;">Page 42</p> <p>1 then to respond to the thing. Can I just say  2 that? And to respond to the points of the  3 motion. But, again, great audit.  4 MR. JABOUIN: Okay. All right. We'll  5 respond to the points of the motion. Thank you.  6 MR. MEDVIN: Item Number 9?  7 MR. JABOUIN: And I thought the last one was  8 going to be quick.  9 Agenda Item Number 9, this is the education  10 management software agreement audit. So this is  11 the report that on January 26th the audit  12 committee voted to transmit. At the February  13 15th school board meeting audit committee member  14 Dr. Nathalie Lynch-Walsh, she requested that the  15 board send the report back to the audit  16 committee. The board discussed it. I did  17 recommend that we follow up on the new contract  18 that the board signed on January of 2023 with  19 PCG.  20 Ultimately, there was more flexibility for  21 them to vote -- vote it down because they  22 originally considered postponing it and then  23 voting it down allows me more flexibility on the  24 milestones to get the reports to the board.  25 So the agenda item now is on this meeting.</p>	<p style="text-align: right;">Page 44</p> <p>1 so the very last item in the packet, not with  2 this item but at the very end, are not the  3 emails, I believe, because that's something like  4 400 pages. So they're also not on-line. So I  5 did as I was asked --  6 MR. JABOUIN: They are on-line.  7 MR. MEDVIN: They are on-line.  8 DR. LYNCH-WALSH: Oh, they're on-line now?  9 MR. JABOUIN: They have been.  10 MR. MEDVIN: They were on-line the other day  11 when I looked at them.  12 DR. LYNCH-WALSH: Well, they weren't on-line  13 when I brought it up. Understand that usually  14 when I'm asking, when I say something in this --  15 MR. JABOUIN: For the record, they're  16 on-line.  17 DR. LYNCH-WALSH: They're on-line now.  18 That's not the same as --  19 MR. JABOUIN: They've been on-line for the  20 past few days.  21 DR. LYNCH-WALSH: Since I brought it up, I'm  22 sure; yes.  23 MR. JABOUIN: Do you have a question?  24 MR. MEDVIN: Do you have a point?  25 DR. LYNCH-WALSH: Yes I do. The point being,</p>

<p style="text-align: right;">Page 45</p> <p>1 they were not transmitted electronically. They</p> <p>2 were put on-line after I brought up that they</p> <p>3 weren't there and --</p> <p>4 MR. JABOUIN: There is no motion related to</p> <p>5 this. Do you have a question on the report?</p> <p>6 MS. FERTIG: Can I just say, I just want you</p> <p>7 to know, Nathalie, here we go, I did it.</p> <p>8 DR. LYNCH-WALSH: You got your hardcopy, you</p> <p>9 printed it out.</p> <p>10 MS. FERTIG: Oh, yeah, I used two reams of</p> <p>11 paper. But I did it. And I did call Mr. Jabouin</p> <p>12 and he did advise me, after I printed it, it was</p> <p>13 on-line. I wanted to make sure I was okay doing</p> <p>14 it because I didn't know if you were sending it</p> <p>15 directly to us if we had any problems. But,</p> <p>16 other than that, yes, thank you.</p> <p>17 DR. LYNCH-WALSH: Okay. So here are the</p> <p>18 issues. Because in their initial report and,</p> <p>19 actually, DD, I gave you a link to the DD item.</p> <p>20 I don't believe we've been provided with that,</p> <p>21 which that's a whole other matrix that was</p> <p>22 brought to the board and DD-5, I think it was,</p> <p>23 had the matrix that CRI -- let me get rid of this</p> <p>24 thing. That CRI put together after our meeting.</p> <p>25 I don't know if DD-5 was provided to you other</p>	<p style="text-align: right;">Page 47</p> <p>1 talking about?</p> <p>2 MR. JABOUIN: I think it is. I believe it is</p> <p>3 in the matrix; yeah. It was one of the</p> <p>4 attachments.</p> <p>5 DR. LYNCH-WALSH: I just want to make sure</p> <p>6 we're all looking at the same thing before we</p> <p>7 start talking about it.</p> <p>8 MS. FERTIG: Do we need -- do you want a</p> <p>9 copy, Peter?</p> <p>10 MR. JABOUIN: It's within your documents,</p> <p>11 Peter.</p> <p>12 MR. TURSO: If there's a file name that was</p> <p>13 emailed out? It should be easier to just say</p> <p>14 what the file name was so that we could just look</p> <p>15 at it that way instead of all of this.</p> <p>16 DR. LYNCH-WALSH: So you're saying it's in</p> <p>17 number 9, Mr. Jabouin? Is it with number 9, so</p> <p>18 if we're looking at the -- I'm just trying for</p> <p>19 the other people.</p> <p>20 MR. JABOUIN: Let me try to locate it within</p> <p>21 the files. Is this within the files that you</p> <p>22 sent that I forward to the committee?</p> <p>23 DR. LYNCH-WALSH: Well, this is DD-5, which</p> <p>24 is an auditor item. I'm just making sure</p> <p>25 everybody, in fact, has it.</p>
<p style="text-align: right;">Page 46</p> <p>1 than me sending the link in my email.</p> <p>2 MS. FERTIG: We got the matrix at our last</p> <p>3 meeting; correct; distributed? Hold on, I'm</p> <p>4 going to find that. It's here, I think --</p> <p>5 DR. LYNCH-WALSH: Well, it was after the last</p> <p>6 meeting, so I'm not sure how we would --</p> <p>7 MS. FERTIG: In February. They had put it</p> <p>8 together between the two. It's somewhere here.</p> <p>9 MR. JABOUIN: Is there an issue on the matrix</p> <p>10 that you'd like to bring attention to?</p> <p>11 DR. LYNCH-WALSH: Let's first make sure</p> <p>12 everybody has the matrix. DD-5 had a matrix</p> <p>13 attached to it. So can we first make sure</p> <p>14 everybody has that?</p> <p>15 MS. FERTIG: Oh, here we go. Yeah, I have,</p> <p>16 is this what we're -- is this the one you're</p> <p>17 talking about that was a follow-up to the January</p> <p>18 26th meeting?</p> <p>19 DR. LYNCH-WALSH: I can't -- my eyes are not</p> <p>20 that bad but I can't see that from here. Is it</p> <p>21 the DD-5 attachment?</p> <p>22 MS. FERTIG: Well, it's what I found in my</p> <p>23 email from the auditor.</p> <p>24 DR. LYNCH-WALSH: Okay. It could be.</p> <p>25 MS. FERTIG: I mean -- is this what we're</p>	<p style="text-align: right;">Page 48</p> <p>1 MR. JABOUIN: Board Item DD-5 from the</p> <p>2 February 15th meeting -- February 15th school</p> <p>3 board meeting.</p> <p>4 DR. LYNCH-WALSH: School board meeting.</p> <p>5 MR. JABOUIN: Only if it was included in your</p> <p>6 package would it be forwarded to the committee,</p> <p>7 because that item the board voted it down.</p> <p>8 DR. LYNCH-WALSH: No, no, I think you're</p> <p>9 misunderstanding. Mary, you said you had it;</p> <p>10 didn't you?</p> <p>11 MS. FERTIG: I do have it. I had it at the</p> <p>12 last meeting because I remember complimenting</p> <p>13 them on what they did on putting all of that into</p> <p>14 a form.</p> <p>15 MR. JABOUIN: Yeah, so, actually, yes, there</p> <p>16 was a motion that asked that it be put in a table</p> <p>17 and we created the table and we put it with the</p> <p>18 board item that was sent to the board on February</p> <p>19 15th.</p> <p>20 MS. FERTIG: Could I just request your staff</p> <p>21 make a copy of this and we distribute it? That</p> <p>22 might be faster.</p> <p>23 MR. JABOUIN: Sure. That might be faster.</p> <p>24 Thank you, Ms. Fertig.</p> <p>25 DR. LYNCH-WALSH: I did provide it as a link</p>

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1 in my email, but if someone wasn't on the  
2 committee when I sent my email they may not have  
3 it either. I don't think you were on yet.

4 Okay. So that -- so, anyway, in DD-5 -- I'm  
5 working through my emails, as well.

6 So after our last meeting, and hold on, even  
7 I have too many stacks of paper now.

8 MS. FERTIG: Well, here let me hand you this  
9 box.

10 DR. LYNCH-WALSH: No, I do not want that box.  
11 I do not want that box.

12 So at our last meeting there was a lot of  
13 discussion about these infamous invoices and  
14 there were two different sets of invoices. One  
15 set of invoices had the May 1 date. The other  
16 invoices were even older and they were in this  
17 table -- table 1 and table 2.

18 So when I went back and reviewed -- and it  
19 was never about the invoices. Because there is  
20 no mystery. There are two different things going  
21 on here regarding the invoices and we're going to  
22 kind of work backwards, I guess, from that.

23 Some of the questions that I had is, why were  
24 there three spend requests? And the answer is  
25 because they were being funded from different

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1 July 1, how did that get through legal and get to  
2 the board as an agreement? The answer is, again,  
3 that it was for services that, presumably,  
4 started before 7/1. Also, PCG has a 20-year  
5 history with this district. If you go combing  
6 through board agenda items --

7 MS. FERTIG: Well, I thought we talked about  
8 this at a previous meeting, the fact that they've  
9 been here for 20 years at least.

10 DR. LYNCH-WALSH: So when you're here for 20  
11 years, it's not unusual to think that you can  
12 just start doing work whether or not the  
13 contract -- the contract is something that's kind  
14 of happening in the background. I may never get  
15 a clear answer on what funding paid for the  
16 re-enrollment campaign. We talked about that in  
17 November. That was my third question that kind  
18 of started me down the rabbit hole.

19 But, essentially, in that DD-5 item, and I  
20 keep having to move all my attachments around  
21 here, in that item CRI, and the reason I used  
22 that one is that they did a pretty good job of  
23 organizing, to your point, what they found.  
24 So -- and -- and the issue -- they said, look at,  
25 go get answers as to why these invoices were

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1 pots of money. That's one of the answers. Why  
2 was there \$2,857,190 in spend authority with a  
3 5/1 start date? The answer is because everybody  
4 knew about it, presumably, because they had to  
5 start the work for summer school in -- before the  
6 start of summer. So if you have summer school in  
7 the summer of 2021, you have to prepare for  
8 summer school by doing work to coordinate and  
9 whatnot so that when June rolls around, and  
10 keeping in mind that June is before July 1, you  
11 have to do some legwork, presumably. Anything  
12 that you plan for summer you do legwork before  
13 summer. So the 5/1 date is not a shocker. And,  
14 literally, everybody in the district knew about  
15 it. How do we know? Because we have people  
16 signing off on it. We have people approving it.  
17 We have in those emails, which was one of the  
18 attachments, it's approved by the former chief  
19 financial officer. It's very clear. It was even  
20 approved, that specific amount, by the former  
21 superintendent, and I'm talking Runcie because  
22 this is 2021.

23 So the 5/1 start date -- contracts are  
24 reviewed by legal. So if a contract had a 5/1  
25 start date and the service didn't begin until

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1 paid, that was one of their recommendations, but  
2 only academics ever answered. Legal never  
3 answered and finance never answered.

4 At our last meeting we talked about invoices  
5 and that if a PO is open and there's money on it  
6 accounts payable will pay it, but we have two  
7 issues related to that as far as the old  
8 invoices.

9 In the January -- in the January memo there's  
10 table 1 and table 2. That has all the invoices.  
11 Table 1 has the invoices that are all part of the  
12 2.9 million, including invoice 222076 which is  
13 for 515,000. That probably went to the ESSER II  
14 re-enrollment campaign, separate issue.

15 So this is -- these are all the May 1 dates.  
16 The second table are all the really old ones. So  
17 the questions that finance never answered is, for  
18 example, the four invoices in table 2 that had to  
19 do with the third amendment to 58-132E was there  
20 or wasn't there money left on those POs? If  
21 there was money, where did it go? And if there  
22 wasn't money, why wasn't there money left and why  
23 were they allowed to keep spending?

24 I will say that in viewing the prior contract  
25 58-132E, the pricing was pretty detailed. So it

<p style="text-align: right;">Page 53</p> <p>1 would only be if there was an overage. A lot of  2 things were subscriptions, they were set prices,  3 so it would only be if they went over and no one  4 was monitoring them, which leads us to the  5 finance department's guidelines, which were in  6 the attachment. So we have the 20 -- 2020-21 and  7 21-22 and 22-23 capital budget guidelines for  8 planning and funding. So if anyone has those,  9 this was fiscal year 22. We can pick which year  10 we want to look at. But on pages 1, pages 2 and  11 3 it speaks to general information, budget  12 development, annual carryovers, budget during the  13 year.  14 So in order for those really old invoices to  15 need to be paid from a current year PO, it means  16 these guidelines were not followed by people.  17 And how did that happen? Because you're supposed  18 to have budget development. That's on page 1.  19 You're supposed to have annual carryover where  20 unused funds will not carry over into fiscal year  21 22 except for debate program donations, state  22 required categorical funds and parking lot  23 revenues and miscellaneous funds, blah-blah-blah.  24 If department supervisors believe they have  25 budget line items that must carry over, each</p>	<p style="text-align: right;">Page 55</p> <p>1 or add new funds to the departmental budget.  2 So it seems as -- so I guess my question is,  3 for table 2 my first question, what happened to  4 the funds for the PO related to those invoices?  5 Through the Chair to whoever has an answer?  6 MS. FERTIG: Can I just ask a question to  7 make sure I'm understanding? Because I want to  8 make sure they cover all of this.  9 I thought at our last meeting we determined  10 that they had -- that the department that submits  11 the invoice -- I don't necessarily agree with  12 this.  13 DR. LYNCH-WALSH: This isn't about the  14 invoice at all.  15 MS. FERTIG: I know. I don't understand. I  16 don't know that this is necessarily, and I wanted  17 to bring this up today, a good process, but that  18 they submit the purchase order number.  19 DR. LYNCH-WALSH: I'm talking about before  20 that ever happened. I'm talking about the  21 purchase --  22 MS. FERTIG: Where is the money? I know.  23 DR. LYNCH-WALSH: No, no, but the purchase  24 order from these invoices in table 2. Not the  25 one where it was written on there. We're not</p>
<p style="text-align: right;">Page 54</p> <p>1 department supervisor must submit a request via  2 their cabinet member to the CFO before March  3 31st, 2021 to verify that funds will be carried  4 over.  5 So for these really old -- the older invoices  6 from the prior fiscal year, I guess the answer  7 is, where did things fall apart? Because there's  8 also a budget during the year, they're supposed  9 to be monitoring. It says departmental budgets  10 will be monitored periodically by the budget  11 office to ensure that funding and expenditures  12 are consistent with the functional and financial  13 needs of the department and the district. Budget  14 office will address any departmental overspending  15 by first giving each department a reasonable time  16 to remedy the issue such as overtime, travel and  17 P-Card overspending. Departments must review  18 their current spending trends to make sure there  19 is sufficient funds to cover expenditures for the  20 remainder of the year. Prior to engaging any  21 contractual professional services, each  22 department must receive an approval of their  23 divisional chief and district CFO. Without this  24 approval -- this is not in the 2021, this is in  25 the 21-22. Budget office will not transfer funds</p>	<p style="text-align: right;">Page 56</p> <p>1 there yet. So you're going to have to give me a  2 little grace, as they say around here, and first  3 let's get to what happened to the money for  4 58-132E's purchase orders that were to pay these  5 invoices on the second page before we get to --  6 because, obviously, the money wasn't there, and  7 that's why people were handwriting purchase  8 orders on these specific invoices.  9 But in order for that to have happened  10 something went wrong in the process. So we have  11 the guidelines on what should have happened.  12 What we're trying to get an answer to is, donde  13 esta the funds? Where did they go? Because if  14 they haven't been -- if they were still sitting  15 out there in carryover, they should have been  16 available for these invoices per the district's  17 finance department's guidelines. If everything  18 was done per guidelines those funds should have  19 been sitting there regardless of what year those  20 invoices rolled in.  21 MS. FERTIG: I understand, but if they -- if  22 they put the wrong contract number on the  23 invoice --  24 DR. LYNCH-WALSH: No, no, no, no.  25 MS. FERTIG: Okay. I just want to make sure</p>

<p style="text-align: right;">Page 57</p> <p>1 I understand what she's answering.</p> <p>2 DR. LYNCH-WALSH: Before we get there --</p> <p>3 before we get there, because the funds -- so</p> <p>4 unless their answer is -- are there funds left on</p> <p>5 any of the POs then associated with 58-132E?</p> <p>6 MS. MOTIWALA: So I don't know the specific</p> <p>7 purchase order number that you are inquiring</p> <p>8 about, but you just read, I believe, the budget</p> <p>9 guidelines.</p> <p>10 DR. LYNCH-WALSH: Uh-huh.</p> <p>11 MS. MOTIWALA: I don't know if you have the</p> <p>12 purchasing departments timeline as well. Before</p> <p>13 the end of the year they issue a timeline for the</p> <p>14 district --</p> <p>15 DR. LYNCH-WALSH: I'm going to get you guys</p> <p>16 laser focused back on your guidelines.</p> <p>17 MS. MOTIWALA: No, I'm talking about the</p> <p>18 purchase orders. Any balances left over on the</p> <p>19 purchase orders--</p> <p>20 DR. LYNCH-WALSH: Uh-huh.</p> <p>21 MS. MOTIWALA: -- that need to be carried</p> <p>22 into the next fiscal year, schools and</p> <p>23 departments are supposed to send a list to</p> <p>24 procurement department prior to the end of the</p> <p>25 year, which POs should be carried over --</p>	<p style="text-align: right;">Page 59</p> <p>1 have budget line items that must carry over, each</p> <p>2 department supervisor must submit a request via</p> <p>3 their cabinet member to the CFO before March</p> <p>4 31st, 2021 to verify that the funds would be</p> <p>5 carried over. That is not just what you just</p> <p>6 said.</p> <p>7 MS. MOTIWALA: No, there are two different</p> <p>8 carryovers we're referring to here.</p> <p>9 DR. LYNCH-WALSH: Okay.</p> <p>10 MS. MOTIWALA: The budget guidelines talks</p> <p>11 about any funds remaining not in a PO, not</p> <p>12 encumbered. We're talking about just funds</p> <p>13 remaining in certain line items that should be</p> <p>14 carried over. That's a separate request.</p> <p>15 Then procurement sends a separate timeline</p> <p>16 for purchase orders. So funds that have already</p> <p>17 been encumbered, but if there are still POs open</p> <p>18 because an invoice still has not been received</p> <p>19 for whatever reason or a goods receipt just</p> <p>20 hasn't been processed because there is a backlog</p> <p>21 and they didn't receive the goods, they are</p> <p>22 supposed to send that request to purchasing to</p> <p>23 roll over or carry over those POs.</p> <p>24 DR. LYNCH-WALSH: Okay. So you're, in</p> <p>25 theory, citing something that's not in here, and</p>
<p style="text-align: right;">Page 58</p> <p>1 DR. LYNCH-WALSH: Uh-huh.</p> <p>2 MS. MOTIWALA: -- and those POs do roll over</p> <p>3 into the next year.</p> <p>4 DR. LYNCH-WALSH: Say that again?</p> <p>5 MS. MOTIWALA: So procurement is sent a</p> <p>6 timeline through schools and departments</p> <p>7 throughout the district for the cutoff to submit</p> <p>8 their request for any purchase orders that have</p> <p>9 leftover balances that are waiting, invoices to</p> <p>10 be paid.</p> <p>11 DR. LYNCH-WALSH: And where does procurement</p> <p>12 get that knowledge from?</p> <p>13 MS. MOTIWALA: No, schools --</p> <p>14 DR. LYNCH-WALSH: They don't pay anything.</p> <p>15 So my question, again, is --</p> <p>16 MS. MOTIWALA: No, schools and departments</p> <p>17 are supposed to send the list of purchase orders</p> <p>18 that should be rolled over into the next year.</p> <p>19 DR. LYNCH-WALSH: Okay. So I'm going to read</p> <p>20 this to you again. Annual carryovers, this is</p> <p>21 from 21-22 cabinet budget guidelines, unused</p> <p>22 funds will not carry over into fiscal year 2022</p> <p>23 except for debate program donations, state</p> <p>24 required, and I'm not going to repeat the whole</p> <p>25 thing. If department supervisors believe they</p>	<p style="text-align: right;">Page 60</p> <p>1 I'm going to read the budget during the year</p> <p>2 again. Departmental budgets will be monitored</p> <p>3 periodically by the budget office to ensure that</p> <p>4 funding and expenditures -- expenditures are the</p> <p>5 things we're talking about here where we've spent</p> <p>6 money and we get invoiced for expenditures;</p> <p>7 right?</p> <p>8 Yes?</p> <p>9 MS. MOTIWALA: Yes.</p> <p>10 DR. LYNCH-WALSH: Okay.</p> <p>11 MS. MOTIWALA: Uh-huh.</p> <p>12 DR. LYNCH-WALSH: Expenditures are consistent</p> <p>13 with the functional and financial needs of the</p> <p>14 department and the district. Budget office will</p> <p>15 address any departmental overspending by first</p> <p>16 giving each department a reasonable time to</p> <p>17 remedy the issue such as overtime travel and</p> <p>18 P-Card overspending. So did that happen here?</p> <p>19 MS. MOTIWALA: What I'm saying is two</p> <p>20 different things. You're reading off of the</p> <p>21 budget guidelines which does not talk about the</p> <p>22 POs in that.</p> <p>23 DR. LYNCH-WALSH: But it mentions</p> <p>24 expenditures.</p> <p>25 MS. MOTIWALA: Yes, but there are different</p>

<p style="text-align: right;">Page 61</p> <p>1 line items. Not everything is in a PO. So they 2 may have certain line items that they have not 3 consumed for many reasons. 4 DR. LYNCH-WALSH: But it's still an 5 expenditure. 6 MS. MOTIWALA: No, I understand. But what 7 I'm saying is the POs are not mentioned in what 8 you are reading to us. 9 DR. LYNCH-WALSH: Well, no, unless you 10 consider them an expenditure. So we don't 11 consider things that are in POs -- 12 MS. MOTIWALA: Those automatically carry 13 over, so -- so there's a different process. That 14 doesn't go through the budget office. That's 15 what I'm trying to explain. 16 The purchase orders that are open during the 17 year and funds already encumbered, so it's 18 already reduced their budget, those are not 19 available funds. That's already in the PO. So 20 there's no need to request those funds from 21 budget office to be carried over because it's in 22 a PO. So that goes to procurement, not budget 23 office, to carry over the PO. 24 DR. LYNCH-WALSH: Okay. I mean, this keeps 25 mentioning expenditures.</p>	<p style="text-align: right;">Page 63</p> <p>1 their net budget availability. It's important to 2 know that SAP has internal controls built into 3 its system whereby you -- the only part of any 4 department's budget that does not have a hard 5 stop if it is fully expended is payroll. But we 6 do monitor the bottom line of each department's 7 budget to make sure that we project out until the 8 end of the year to make sure they will have 9 enough money to cover their future payroll 10 commitments and all of those things. 11 So I don't want anyone to leave here thinking 12 that budget is not monitoring what is going on in 13 this district. Nothing is farther from the 14 truth. In fact, the CFO monitors it and I 15 monitor it and we have our monthly monitoring 16 huddle scheduled for tomorrow with the director 17 of financial reporting, with the treasury 18 department, with capital budget, with the budget 19 director, with the entire team, to go through the 20 entire monitoring to make sure that all of my 21 questions are answered as it relates to what's 22 going on in the district. 23 MR. DE MEO: So if an encumbrance is recorded 24 -- 25 DR. LYNCH-WALSH: Can I finish? Yeah, if I</p>
<p style="text-align: right;">Page 62</p> <p>1 Okay. So where -- where -- 2 MS. MOTIWALA: So the consumption amount 3 already includes expenditures and encumbrances; 4 that's why. 5 DR. LYNCH-WALSH: Okay. So nobody in finance 6 has responsibility for making sure that, despite 7 this saying "monitoring" and speaking to 8 expenditures, what you would have me believe -- 9 it sounds like what you're saying is it's on 10 procurement to let departments know whether they 11 have an open PO. 12 MR. MEDVIN: Ms. Marte? 13 MS. MOTIWALA: No, schools and departments 14 are the requisitioners. So the departments and 15 schools that are requesting -- 16 MR. MEDVIN: Ms. Marte? 17 MRS. MARTE: Mr. Chair, let me try to help. 18 So the finance department absolutely has, 19 using your words, Dr. Lynch-Walsh, some 20 responsibility. We monitor the budget every 21 single month in a formal process including 22 reviewing department expenditures and 23 encumbrances. So in government language a PO is 24 an encumbrance, not an expenditure. An 25 expenditure is cash out the door. So we monitor</p>	<p style="text-align: right;">Page 64</p> <p>1 can finish, because they are in the guidelines. 2 MR. DE MEO: -- then that budget item is 3 used, the expenditure follows and the PO may 4 carry over to another year, those are two 5 different things, I believe. 6 DR. LYNCH-WALSH: I get that. 7 So finishing up on the guidelines, on pages 4 8 and 5, purchase orders and prior year 9 encumbrances, do you have this with you? 10 MS. MOTIWALA: No, I don't have it in front 11 of me. 12 DR. LYNCH-WALSH: Okay. That would have been 13 helpful to just read from there. 14 All right. Departments cannot commit to 15 purchases and services not funded within their 16 budget. Departments must be certain that funding 17 is the correct account structure to comply with 18 purchasing requirements prior to generating a 19 commitment. Prior to engaging any contractual or 20 professional services each department must 21 receive an approval of their divisional chief and 22 district CFO. Without this approval budget 23 office will not transfer funds or add new funds 24 to the departmental budget. Invoices for 25 services rendered and goods received must be paid</p>



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with funds from the fiscal year in which the liability was incurred. All goods and services should have a purchase order to prevent delay and payment of invoices. Any invoices received shortly after the beginning of fiscal year 2022 for services or goods received within the last few months of fiscal year 2021 must be paid through a prior year open PO. All departments are required to review any open POs within their locations prior to the fiscal year end. Departments cannot carry forward any POs into fiscal year 2022 unless they are anticipating services and/or goods to be received between April 1, 2021 and June 30th, 2021. Any POs deemed necessary to carry forward outside of this timeframe must be submitted to the procurement & warehousing department to bring to cabinet for approval no later than May 14th, 2021.

So I guess what we're still trying to understand is why then did academics have to put the PO for fiscal year 22-001 on invoices that were for the prior contract? And they got paid, presumably, from that funding source. Why is that? If everybody -- if everything happened as it should have, which does involve finance, and

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contract if everybody did what they were supposed to do and there were funds left on the POs associated with 58-132E, or, is it possible that the funds were swept, because things happen, and/or they overspent, because things happen, and that was the only funding source available to them at that time?

MR. MEDVIN: Ms. Marte?

MRS. MARTE: So, through the Chair, the assumption that finance did something wrong is very --

DR. LYNCH-WALSH: I didn't make an assumption. I said, everybody. Everybody.

MRS. MARTE: No, you pointed out finance. We can replay the tape.

DR. LYNCH-WALSH: But you didn't reply last time.

MRS. MARTE: I have the floor. It's very unfair, and, quite frankly, disrespectful.

So, there are circumstances where people circumvent the process. I have worked in finance for 34 years in school districts and prior to that eight years in large CPA firms in Boston, Massachusetts. The very best systems of internal controls do not prevent an individual from saying

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it would probably be a lot simpler to just say, yes, some stuff didn't happen on the finance side that should have instead of making this about these criminal masterminds over in academics who were writing false POs on invoices, because it would seem that the reason --

MS. FERTIG: I'm going to take exception to that term "criminal masterminds". I don't think anybody in this room has at any point ever suggested that there was a criminal mastermind in academics.

DR. LYNCH-WALSH: That was the perception I was left with after that meeting.

MS. FERTIG: If you were left with that, I mean, I don't --

DR. LYNCH-WALSH: Not from the people but from the -- from the conversation. It began to sound like we were accusing them of doing something and we can -- it's all on tape. And I'm not blaming anyone on the audit committee because that would be -- that was the direction that everyone was pushed into.

So, what I'm saying is, under what circumstances would they have had to handwrite a PO for the next year's purchase order and

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to a vendor, yeah, yeah, do that work, send me a bill and I'll get it paid. I don't care what level of internal audits you follow.

So, the answer to the question is that the invoices we are talking about were never on a PO. They were services that the former chief academic officer requested and then later presented bills and expected everybody to figure out how to solve the problem. That's what happened.

DR. LYNCH-WALSH: Oh, Mrs. Marte.

Okay. If everyone can look at that table that I'm talking about, it's in CRI's initial report. I think it may be in their January one, as well, tables 1 and 2.

MS. DAHL: Hang on. Are you talking about the original report we got?

DR. LYNCH-WALSH: Or if it's in the January one, as well, let's go there, because that's shorter. It might be table 2 in January, actually. Let me just pop it out of here.

Okay. So we're going to now look specifically at what these things are. Because it's also unfair to talk about people that aren't here to defend themselves. And we do have a habit around here of blaming the people that are

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no longer here. Another common denominator in the PCG contract is an employee that, her name's Tara Rodger, she doesn't seem to be available either. I don't think she's still an employee.

MR. MEDVIN: What does that have to do with anything?

DR. LYNCH-WALSH: That you can't ask the -- you can't ask the employee because they're not here to ask.

Okay. So let's look at table 2.

MS. DAHL: What are you looking at?

DR. LYNCH-WALSH: On page --

MS. DAHL: Is this the thing they just handed out or --

DR. LYNCH-WALSH: No, no, no. Page 12 of the January 23 memo. Page 12, January 23rd CRI memo, page 12, and we're going to look at each of these -- each of these invoices.

MS. FERTIG: So this is the third -- can I just say, this is the third meeting that we've discussed this audit so we have reports from -- and, actually, when I went through it I noticed a slight difference between what I got in November and what we had in this packet in November on numbering of pages. So --

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Safety Security Instructional Data Integration to SII/TECC, July 2020 through September 2020.

MR. JABOUIN: Is there a question, Dr. Lynch-Walsh?

DR. LYNCH-WALSH: I am sharing information so we're all clear because a statement was just made that these were these ad hoc services, so -- but they're all in the prior agreement.

MRS. MARTE: Through the Chair?

MR. MEDVIN: Ms. Marte?

MRS. MARTE: The statement I just answered had to do with year end 2021, not this.

DR. LYNCH-WALSH: But this is what I was talking about. These are the invoices where I'm trying to understand how they could have gotten paid.

MS. FERTIG: Our problem that I have is --

MRS. MARTE: Then I apologize. I answered the wrong question. You were asking about carryovers and --

DR. LYNCH-WALSH: I wasn't asking hypothetical. I was very specific to table 2 as I have been, that these four -- so if we can all agree that it's possible these slipped between the cracks for accounts payable or that the

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DR. LYNCH-WALSH: Well, this is the -- well, I'm trying to keep it simple. January 23rd --

MS. FERTIG: Yeah, January 23rd, it's that table.

DR. LYNCH-WALSH: -- page 12. Page 12, table 2.

Okay. So the first invoice -- and understand that all of these go back to the prior agreement which had four, I believe, amendments, but the agreement was 58-132E. And the first one is EdPlan Behavioral Threat Assessment Module, quarter 1 subscription. That was in the third amendment to this agreement. The second -- so the second one -- and that's for the service period July 2020 through September 2020. The second one on the list is October 2020 to December 2020, EdPlan Behavioral Threat Assessment Module quarter 2 subscription. Notice there's no quarter 3 or 4, but there were quarters 3 and 4, which are not unpaid.

Also understand PCG was audited in the midst of all of these goings on and that's potentially how we ended up finding out we had missing invoices.

So the third one on here is December 2019,

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moneys were swept from the prior year and these just got left out in the cold, because four invoices out of dozens is possible, then we can move on from this particular issue.

MS. MOTIWALA: May I ask what the purchase order number is so we can track it down and purchasing can actually confirm if it was carried over or not? Do you have the purchase order number?

MS. FERTIG: And we're talking about a different contract.

DR. LYNCH-WALSH: What?

MS. FERTIG: We're all looking at an audit on one contract and you're talking --

DR. LYNCH-WALSH: Okay. The reason you're looking, yes --

MS. FERTIG: Let me just finish. And you're talking about another contract and we don't even know what that other contract covers. There's been no audit of that.

DR. LYNCH-WALSH: Okay. But understand that the finding -- so then ask CRI, did they go back to the prior contract? Because I do, when I start looking, I keep going until I get to the end. The public records request where I do

<p style="text-align: right;">Page 73</p> <p>1 have -- I did get purchase orders</p> <p>2 cross-referenced, remember, I was here for five</p> <p>3 hours, so I'm not sure why you guys didn't verify</p> <p>4 and confirm and I can only remember so many</p> <p>5 things off the top of my head. Having said that,</p> <p>6 the reason this is relevant, Mary, is because</p> <p>7 these invoices came from somewhere. They were</p> <p>8 not random.</p> <p>9 MS. FERTIG: Okay. So can I comment on this?</p> <p>10 Because we have half an hour of the meeting left</p> <p>11 and this is a major audit with the next one being</p> <p>12 pretty major -- the conversation being major,</p> <p>13 too.</p> <p>14 What I took away last month when I left and I</p> <p>15 thought about this and wanted to bring back is</p> <p>16 somewhat akin to what you're saying, is I</p> <p>17 understood the process, the onus is on the</p> <p>18 requesting department who submits a bill for</p> <p>19 payment to give the applicable purchase order.</p> <p>20 DR. LYNCH-WALSH: But it was never about the</p> <p>21 bill. It was about what had happened long before</p> <p>22 that.</p> <p>23 MS. FERTIG: No, it is about the bill,</p> <p>24 because -- maybe yours isn't, but mine is. Mine</p> <p>25 is that I feel that there should be you two</p>	<p style="text-align: right;">Page 75</p> <p>1 needs to be fixed.</p> <p>2 DR. LYNCH-WALSH: Everything about this is</p> <p>3 complicated.</p> <p>4 MR. DE MEO: But page 3 discusses all of this</p> <p>5 and those specific invoices. And it's clear Mr.</p> <p>6 Gohl, Mr. Gohl went ahead and --</p> <p>7 DR. LYNCH-WALSH: No, that's the problem.</p> <p>8 It's not as clear. Because they would have had</p> <p>9 -- so what I'm trying to get at is, if you have</p> <p>10 to write or are told to write a different PO on</p> <p>11 there because there's no funding in the PO that</p> <p>12 pertains, you would have had no other choice but</p> <p>13 to use that PO if you're trying to get them paid</p> <p>14 because they fell through the cracks and somebody</p> <p>15 brought it your attention.</p> <p>16 MR. DE MEO: Clearly they violated policy.</p> <p>17 DR. LYNCH-WALSH: Violated or people before</p> <p>18 didn't follow the guidelines and whatever not.</p> <p>19 And so when they appeared, or however they</p> <p>20 appeared, everybody worked towards getting them</p> <p>21 paid, but it's not just the end user because</p> <p>22 there's all these internal controls that are</p> <p>23 supposed to happen so that that doesn't happen.</p> <p>24 But this is four invoices and so would he have</p> <p>25 known to write this PO and/or was there no money?</p>
<p style="text-align: right;">Page 74</p> <p>1 checks in place. I feel that when you receive a</p> <p>2 request for payment and it says that it's a</p> <p>3 particular contract, you should double-check to</p> <p>4 make sure that if you're getting a bill that was</p> <p>5 stamped for November services of 2020 that it's</p> <p>6 something that should be paid out of a fiscal</p> <p>7 year '21 contract. And that's the one thing I</p> <p>8 thought about when I left here last month is, I</p> <p>9 think there could be a better way to double-check</p> <p>10 that, and things like this wouldn't slip through</p> <p>11 the cracks or you would go back to the previous</p> <p>12 purchase order to get them paid.</p> <p>13 So I -- I was hoping that we could have that</p> <p>14 conversation today about how we could strengthen</p> <p>15 -- I think it's a very simple fix, but I -- I</p> <p>16 just don't think it's just on the requesting</p> <p>17 department for it to be paid. I think it's on</p> <p>18 both ends that you need to assure that what</p> <p>19 they're asking you to pay for is eligible for</p> <p>20 payment under the contract or the -- whatever,</p> <p>21 the account they're asking you to pay from. And</p> <p>22 in this case it's pretty clear these were 2020</p> <p>23 invoices being paid for something that did not</p> <p>24 even pass until 2021. I don't think it's</p> <p>25 complicated. I just think it's something that</p>	<p style="text-align: right;">Page 76</p> <p>1 Because the point is, there should have been</p> <p>2 money on the old PO or POs to pay these.</p> <p>3 And as far as -- in the interest of time the</p> <p>4 prior -- the table immediately prior, table 1, is</p> <p>5 all about the 2.9 million that has to do with the</p> <p>6 summer school -- summer intervention program. So</p> <p>7 DD-1, or, sorry, DD-5, which has that whole</p> <p>8 matrix in there that CRI had some observations,</p> <p>9 it's their conclusions that are problematic.</p> <p>10 Because CRI states that we need to find out, I</p> <p>11 think this is number, let's see, potential</p> <p>12 front-loaded -- they have -- I have number one,</p> <p>13 2, number 5 on page 3 -- were you referencing the</p> <p>14 same page 3, Mr. De Meo?</p> <p>15 MR. DE MEO: Yeah.</p> <p>16 DR. LYNCH-WALSH: Okay. Certain invoices</p> <p>17 paid with service period dates prior to the</p> <p>18 effective date of the agreement, we recommend</p> <p>19 that BCPS management perform the following,</p> <p>20 investigate these items to determine why these</p> <p>21 invoices with service periods dated prior to the</p> <p>22 execution of the agreement or second amendment</p> <p>23 respectively were approved and paid. Very</p> <p>24 simple, everybody knew -- everybody approved</p> <p>25 them. So the two point -- so forgetting about</p>

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1 the old ones from the prior year, which it sounds  
2 like they don't have an answer for that until  
3 they go back and look at the PO associated with  
4 the prior contract to see if there were funds  
5 left over, because it sounds like they are not  
6 sure that there were or weren't funds, so we  
7 can't answer that question. Because it could  
8 have been that academics wrote the PO for fiscal  
9 year 22-001 on the invoices thinking that was the  
10 only funding available, but it sounds now like  
11 we're not 100 percent certain. That's one issue.

12 MR. DE MEO: Mr. Chair?

13 MR. MEDVIN: Mr. De Meo? Yes.

14 MR. DE MEO: The report, the updated report  
15 says in their conclusion that none of the facts  
16 presented additional facts and supplemental  
17 information, including the memo from PCG, changes  
18 their conclusion. So what I want -- and PCG  
19 basically says the language was inarticulate and  
20 it wasn't specific.

21 Where are we at? I mean --

22 MS. FERTIG: I mean, that's the question I  
23 want to get to.

24 MR. DE MEO: I mean, that's just where we're  
25 at. You know, I've read a lot of this. I'm

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1 So these -- the invoices in table 1, they  
2 are -- they are saying investigate why these  
3 things were paid. The simple answer is that  
4 everybody approved them. They went through  
5 finance, Mrs. Marte approved the 2.9, Mr. Runcie  
6 approved the 2.9, Legal, I have all the emails.

7 MRS. MARTE: Through the Chair?

8 DR. LYNCH-WALSH: Make sure you know which  
9 2.9 I'm referring to.

10 MRS. MARTE: I know exactly what 2.9 we're  
11 referring to. I approved that it was a budget  
12 allowable expenditure. I didn't approve any  
13 invoices. What I did is based on the Florida  
14 Department of Ed May 27th, 2021 approved ESSER  
15 application to use ESSER funds to pay PCG and  
16 it's specifically --

17 DR. LYNCH-WALSH: That's not actually what I  
18 was talking about.

19 MRS. MARTE: So that's what I approved. I  
20 don't approve invoices unless they're from my  
21 department.

22 DR. LYNCH-WALSH: Okay. Let me explain  
23 again.

24 MS. FERTIG: Here's my problem, Nathalie, we  
25 hired somebody to do this audit, we've had three

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1 getting to the 400 pages you sent after I read  
2 the Bible and War And Peace. I'm going to get  
3 there.

4 DR. LYNCH-WALSH: I highlighted what's  
5 relevant. You don't have to read it all.

6 MR. DE MEO: It already says that their  
7 conclusion isn't changed. Can we re-audit them?  
8 I think we need to move on and find out where  
9 we're at legally with this difference.

10 MS. FERTIG: And that is what I was hoping  
11 we'd talk about today, because -- and I want to  
12 finish what you're saying with the invoices, but  
13 there's a major question to me as to whether  
14 these are duplicative. It sounds like that we're  
15 owed the money and we need to pursue --

16 DR. LYNCH-WALSH: Well, before -- before you  
17 get too excited about that, hold that thought,  
18 because I went and actually read the prior --  
19 again, you've got to read the prior contract, and  
20 it is a separate item, but hold your enthusiasm  
21 on that one.

22 If you've missed the forest for the tree, as  
23 it is possible, and I believe CRI has missed the  
24 forest for the trees, then you're going to have  
25 erroneous conclusions.

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1 audit meetings on it.

2 DR. LYNCH-WALSH: I'm saying you didn't get  
3 your money's worth. I'm saying they did not dig  
4 --

5 MS. FERTIG: I understand that. I would like  
6 to see an email directly, and I don't care if  
7 it's Dan Gohl or somebody else, because I don't  
8 want to personalize this to any person. So if we  
9 could just stay off of that. I would like to say  
10 if somebody approved invoice number whatever or  
11 211448, I would like to see his email saying you  
12 are supposed to take that money from this  
13 particular contract not that particular contract.

14 DR. LYNCH-WALSH: Okay. But that would come  
15 from the now chief financial officer because she  
16 literally just said, she asked me for the POs  
17 from the old contract to see if there's money  
18 left over, because I don't believe they're 100  
19 percent certain that there wasn't funds. And so  
20 that's an off-line conversation. So that's one  
21 issue on a side burner. The next issue, and I  
22 was not actually talking about the ESSER  
23 applications, but now that Mrs. Marte has brought  
24 that up, understand that Amendment 3 of the ESSER  
25 applications have -- has funding for a thousand

<p style="text-align: right;">Page 81</p> <p>1 ESE instructors and a thousand non-instructional  2 people for this summer intervention camp, which  3 is what all of this is for, and then in Amendment  4 5 those two things are reversed, and I don't know  5 why, I don't know if they suddenly didn't need  6 any of those instructional people, and so instead  7 there's now funding for University Instructors,  8 which apparently included essentially the  9 district paying PCG to get the district tutors,  10 some of whom were actual teachers, so I'm not  11 understanding from that perspective why we had to  12 pay University Instructors to recruit and pay and  13 coordinate our own staff that we could have done  14 directly, but that's a whole other conundrum.  15 But what I was speaking to are the emails where  16 the item goes to the board for the funding for  17 PCG and these particular -- these invoices are  18 associated with particular line items that were  19 approved in May of 2021 by Mrs. Marte. So it was  20 all approved and it was all understood that it's  21 for the summer intervention program and that is  22 the explanation for why this starts. It is not  23 about invoices.  24 MRS. MARTE: Mrs. Fertig, respectfully, my  25 email was in response to my staff -- so this is</p>	<p style="text-align: right;">Page 83</p> <p>1 general budget and one in capital budget, that  2 have to, in the work flow in Granicus, approve an  3 item and say, yep, this is funded. When we got  4 to this item, they could not see the funding.  5 And that was because the board item was June  6 15th. Agendas are done more than a week in  7 advance. And the approval from the state to  8 realign grant funding to fund this didn't happen  9 until May 27th. So the director of budget hadn't  10 made the journal entries in the computer so my  11 staff could see the funding.  12 I happen to know that it had been approved  13 because I picked up the phone and asked somebody,  14 so I jotted a quick email, it's funded, it's  15 okay, you can approve the item.  16 It has nothing to do with the invoices. I  17 was approving that the item, the procurement item  18 that was being presented to the board did indeed  19 have funding that wasn't reflected in the  20 computer yet because of timing.  21 MR. DE MEO: Mr. Chair, is Mr. Kincaid or Mr.  22 Broline here from CRI.  23 DR. LYNCH-WALSH: Broline is here.  24 MR. DE MEO: Broline? Sir, could you comment  25 on some of this matter? Did you consider these</p>
<p style="text-align: right;">Page 82</p> <p>1 the process. When I came here in 2017 and Dr.  2 Wanza was a cabinet member then and she knows  3 what happened. I was having senior staff come to  4 me and say, I need you to find the money for  5 this, the board approved this board item. And I  6 said --  7 DR. LYNCH-WALSH: This was before board  8 approval. This was before.  9 MRS. MARTE: I said, but, did you take a  10 board item to the board without funding? Yeah,  11 but they said this is okay, so now I need to fund  12 it. So in 2017 I implemented a process as part  13 of agenda preparation that no item could go to  14 the board unless we validated that it was funded.  15 If we did need to take something to the board  16 that wasn't funded, the item would say to the  17 board, there is not currently funding in the  18 budget for this item, and if you approve this  19 item we will need to take money out of fund  20 balance to approve it. Because it was happening  21 often. And, remember, I did this 15 years in  22 Miami-Dade, so I knew how the work flows should  23 happen.  24 So my email was because the two individuals  25 in finance, there are two individuals, one in</p>	<p style="text-align: right;">Page 84</p> <p>1 things that Dr. Lynch-Walsh has mentioned or is  2 this new information?  3 MR. BROLINE: Our report lays out everything  4 that we considered within the scope of what we  5 were engaged to do.  6 MR. DE MEO: Okay.  7 MR. BROLINE: So, I guess, if you have  8 something specific -- there's been a lot of  9 discussion. It would be helpful if you could  10 maybe ask a specific question for me to answer  11 within that.  12 MR. DE MEO: So can I ask you, Dr.  13 Lynch-Walsh, to address some specific questions  14 to Mr. Broline so we could find out where we're  15 going with this?  16 DR. LYNCH-WALSH: I think where we're going  17 to this is to the OIG, but, so, because the  18 emails with finance go all the way back.  19 Now, you guys mentioned that you looked, I  20 think in their initial report, and I'm not  21 sure -- and understand that he just said it's  22 based on their scope, and, so, basically, it  23 sounds like everything I've mentioned is new  24 information to them.  25 MR. DE MEO: Yeah, I didn't get a clear</p>

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1 answer on that, Mr. Broline.

2 DR. LYNCH-WALSH: Right. Is it new? Did you  
3 look at 58-132E and all its amendments and all of  
4 its funding?

5 MR. BROLINE: Relative to the PCG contract,  
6 no.

7 DR. LYNCH-WALSH: What else would it be  
8 relative to?

9 MR. BROLINE: Again, we were asked to look at  
10 the fiscal year '22 contracts. And so to answer  
11 your question, we did not look at the specific  
12 contract you mentioned, the 58 contract.

13 DR. LYNCH-WALSH: Okay. So getting to the  
14 40-page document that we just got, I did go back  
15 and look at the old contract, and it does have  
16 translation, because PCG's defense is, while  
17 everything's written poorly, which begs the  
18 question, what is legal doing when they look at  
19 contracts? I mean, it seems a fair question.  
20 You can't -- you do see that translation in, it's  
21 1.14, I believe, in the old contract, and in the  
22 new contract the way they wrote that this line  
23 item is for 1.11 through 1.16 and 1.16 or  
24 whatever is the dynamic translation, having read  
25 all of these documents and I don't know how many

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1 overbilling, but you would have to review the old  
2 contract amendment number 2 and you'd have to  
3 look at all the emails going back and forth.

4 MS. FERTIG: No, no, there's a contract. And  
5 maybe -- and I really am disappointed we have no  
6 one from legal here today, because, quite  
7 frankly, there's a contract. PCG signed that  
8 contract. If there was some -- now, we're  
9 expecting our attorneys to read that contract and  
10 determine that it does what it should for the  
11 School Board of Broward County. I don't think  
12 we're asking our attorneys to also be attorneys  
13 for PCG. So, in my mind, if there is something  
14 in there that PCG claims that they had  
15 conversations about, and, obviously, the emails  
16 substantiate that, but it wasn't in the contract,  
17 they need to be making a phone call to their  
18 attorney. That's -- that's how I'm reading this.  
19 I don't think it's up to us to fault our  
20 attorneys because they didn't put something in  
21 that they didn't -- that they may not even have  
22 known about. That should have been picked up. I  
23 mean, maybe I'm wrong, but we don't have an  
24 attorney here and we should.

25 DR. LYNCH-WALSH: It's in -- no, Mary --

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1 hundreds of pages, I would tend to agree more  
2 with PCG. And I want to remind the people that  
3 are on the audit committee who were here when HTC  
4 did those, I don't know if it was Recordex or  
5 Lenovo, where the splitting of the invoices was  
6 failed, they did not have that as an observation,  
7 initially, and then we all said, but, clearly,  
8 invoices are being split, why wasn't that  
9 included as an observation? And auditors'  
10 conclusions, particularly in my experience here  
11 are only as good as the scope of work that they  
12 are engaged to do. And that is what we have had  
13 here. Because I don't disagree with a lot of  
14 their observations, it's their conclusions that  
15 are problematic because they were forced to go  
16 like this (indicating).

17 MR. DE MEO: Okay. So CRI believes there is  
18 potentially 825,000 of overbilling.

19 DR. LYNCH-WALSH: I'm not sure that's  
20 accurate.

21 MR. DE MEO: Okay. And you believe maybe  
22 this overbilling could be a result of the  
23 imprecise language in the contract like PCG says?

24 DR. LYNCH-WALSH: For the 75,000 I think it's  
25 absolutely possible that there was not an

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1 Mary, it's in there. The problem is that they  
2 said it's a scrivener's error. So if we could go  
3 examine that scrivener's error, because that does  
4 pertain to what they looked at, so it's on -- and  
5 I'm not sure they're clear on where it is, but,  
6 essentially, in the agreement for fiscal year  
7 '22.

8 MR. JABOUIN: If I may Vice Chair, legal is  
9 not able to make it to this meeting, but I've  
10 talked to them extensively in various meetings  
11 regarding that item. It is their opinion that  
12 the document translation was part of a package  
13 that we purchased for ESE services. So we are  
14 remaining strong with them that the language that  
15 the board approved should be what's in effect.  
16 They have indicated that they have had several  
17 conversations with a variety of people, but those  
18 were verbal representations. We have a signed  
19 contract. And even though the new contract for  
20 2023 has document translation bundled in, the  
21 contract that was signed and was looked at by  
22 several of PCG's representatives is what we have.

23 MR. DE MEO: Does -- does legal support the  
24 possibility that we've been overbilled 825,000?

25 MR. JABOUIN: So the audit, itself, and let's

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remember, the focus of the audit was based on the complaint that was sent in regarding a PCG representative, but I've gone over this matter with legal on that front. So the amount that the district paid is different than what the spend authority was on track to get to. So the original report had, based on payments that the district made to PCG an overbilling of 75,000 for document translation services. It had the potential if it stayed on track to be more than that though.

MR. DE MEO: So does legal recommend litigation to recover amounts that were wrongfully paid or do we share some of the blame? I mean, we can have --

MR. JABOUIN: Those conversations are going on because I communicated to PCG directly from me that that is our position. Legal was on the call with me and their legal was also on there, and that unless they're able to come up with documentation, and what they sent in their letter is not sufficient. So the district's position, and we're going to remain firm on it, is that we are --

MR. DE MEO: Is CRI's scope insufficient to

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there is management responses and the follow-up to cure these, not just this contract but the next contract and other contracts, that's the next step, I think, for the committee.

MR. DE MEO: Sure. Okay. I'll make a motion. I'm going to make a motion that the audit committee refers this to legal for any further action and investigation. And if the chief auditor believes the scope was insufficient to address this matter in connection with legal's review of this matter, then we engage CRI to expand their procedures to complete the investigation.

MS. FERTIG: I'll second it.

MR. JABOUIN: Sure. Could you --

MS. FERTIG: I know that was a lot.

MR. JABOUIN: Yeah, it was a lot.

MS. FERTIG: But we have a -- I mean, we have a court reporter here, so I'm pretty sure we're going to get that.

MR. DE MEO: Did you get that, sir?

MS. FERTIG: I mean, basically, you want this referred to legal, which is the appropriate place.

MR. DE MEO: Yes.

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address this matter?

MR. JABOUIN: So CRI's scope was created based on the complaint that was sent in and then I called them and the state, based on conversations with me, determined what would be looked at, and then I communicated that to CRI. And then I met with the state several times to tell them what we're doing, and we gave them a presentation of where the report was and so forth, and they were fine with it, and then, ultimately, they accepted the report.

So the purpose of all this is based upon the complaint that came in and meeting the state's requirements. Now --

MS. FERTIG: Which had nothing to do with this.

MR. JABOUIN: Yeah. So, as you know, Mr. De Meo and the rest of the committee, you go into a project with the information that is known at the beginning and then certain things evolve.

Now, I think some of the points that were made need to be looked at in the new contract that the board signed in January of 2023, and that's the next step.

Also, there are findings in the report and

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MS. FERTIG: I mean, this is not --

MR. DE MEO: And I think Dr. Lynch-Walsh's issues need to be addressed.

DR. LYNCH-WALSH: Well, that would require expanding their scope. Because I shouldn't have had to audit the audit. And I think that had their scope been sufficient they would have found what I found or maybe they just haven't dealt with the district long enough to understand all of the inner workings. But between the public records, which I have shared with everybody, and reading all of that and reviewing it, there are multitudes of emails about the funding for that summer intervention program that should have prevented them from ever having a concern. The May 1 date -- it's sort of like the old saying around here, the coverup is worse than the crime. Everybody knew what they were doing with these May 1 dates.

MR. DE MEO: Well, that's your conclusion.

DR. LYNCH-WALSH: But what I'm saying is everybody -- everybody knew what that -- those services were and that ultimately you're going to get invoiced for things that are in the contract and it was for the summer intervention program.

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1 MS. FERTIG: And ultimately the contract  
2 governs and that's a legal question. That's not  
3 -- that's not --

4 DR. LYNCH-WALSH: Well, that's where we may  
5 get back to 75, but I think it's on a  
6 technicality.

7 MS. FERTIG: I know, but that's not --

8 DR. LYNCH-WALSH: And legally you can only  
9 enforce what's in a contract. But in 58.132E,  
10 EdPlan Connect in the second amendment does speak  
11 to document translation, not the kind that is  
12 this dynamic document translation, which, when I  
13 went to look at the new contract, it is listed as  
14 a separate line item now.

15 MR. JABOUIN: It is.

16 DR. LYNCH-WALSH: Which -- and it was a  
17 separate line item before. The only time it  
18 wasn't separate is in this fakakta FY22-001. So  
19 my question would be, who was reviewing contracts  
20 before that one and who's reviewing them now?  
21 Because part of the problem might be who was  
22 reviewing contracts in between.

23 MS. FERTIG: And my question is, did PCP sign  
24 the contract?

25 MR. JABOUIN: Yes, they did sign the

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1 is owed to the Broward County School Board, then  
2 that's for them to decide. And if they decide  
3 there's not -- and, hopefully, they will pursue  
4 it and get the money. And if they decide that  
5 all of these emails substantiate that it was, you  
6 know, it should have been, then that's a  
7 different matter. But that's a legal  
8 interpretation of the contract, which is beyond  
9 us.

10 MS. CARTER-LYNCH: And so Ms. Walsh-Lynch  
11 [sic], you're just trying to make sure that we  
12 have all of our ducks in a row going forward?

13 DR. LYNCH-WALSH: Well, no, there's multiple  
14 issues going on here.

15 As Mr. De Meo stated, I would like my  
16 questions answered. They didn't get answered by  
17 CRI because I'm the one that went and dug  
18 further. I would like everybody to just be  
19 transparent and if something -- if mistakes were  
20 made, own up to them, but we don't even have --  
21 we don't even have enough information to  
22 understand whether those first four invoices,  
23 whether the POs still had funding on them.  
24 That's still a question mark.

25 MS. FERTIG: But that's a different issue

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1 contract.

2 DR. LYNCH-WALSH: Of course. So, yes,  
3 contractually, they may be out that money because  
4 they let a technicality, a scrivener's error --

5 MS. FERTIG: I think it's a little different  
6 between a scrivener's error.

7 MR. JABOUIN: Let's --

8 MR. MEDVIN: Any other comments? We have to  
9 move on.

10 MS. CARTER-LYNCH: I have one comment,  
11 please.

12 MR. MEDVIN: Ms. Lynch-Walsh. Ms. Lynch, I'm  
13 sorry.

14 MS. CARTER-LYNCH: Thank you. Can we just  
15 bottom line this? And here's what I would like  
16 to know. What is the expected outcome? That's  
17 where I am. What would be the expected outcome  
18 that would be beneficial to the Broward County  
19 school district?

20 MS. FERTIG: So if there's money -- can I  
21 answer that?

22 MR. MEDVIN: Please do.

23 MS. FERTIG: Per Mr. De Meo's motion, if  
24 Legal determines, and they're the ones that have  
25 to determine, determines that there is money that

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1 than the motion on the floor. So can we just  
2 dispose of this and go to that? Because I have  
3 some comments overall on payment of bills. This  
4 is something I do know about.

5 So I would like to -- if we could just  
6 dispose of the one and then go to the next point  
7 I think it might make it a little clearer, which  
8 is that we're referring this to legal to make a  
9 determination on the contracts.

10 DR. LYNCH-WALSH: No, that's fine.

11 MS. CARTER-LYNCH: I got my answer.

12 MR. MEDVIN: Okay. Any other comments?  
13 (No response.)

14 MR. MEDVIN: Can we have a vote on the  
15 question to refer this matter to legal?

16 All in favor?

17 COMMITTEE MEMBERS: Aye.

18 MR. MEDVIN: Opposed?

19 (No response.)

20 MR. MEDVIN: Motion carries.

21 MR. DE MEO: Mr. Chair, just a point of  
22 order.

23 I would like the court reporter's version of  
24 that motion to be -- that's what I --

25 DR. LYNCH-WALSH: Gets recorded as the



<p style="text-align: right;">Page 97</p> <p>1 motion?</p> <p>2 MR. DE MEO: Yeah, please. Thank you.</p> <p>3 MS. FERTIG: Can I bring something up?</p> <p>4 MR. MEDVIN: We have to get going.</p> <p>5 MS. FERTIG: This is on this audit and it's a</p> <p>6 whole different topic than where Dr. Lynch-Walsh,</p> <p>7 which I know we're almost out of time.</p> <p>8 I just want to say, and I noticed you were</p> <p>9 nodding when I said this, I think there needs to</p> <p>10 be a different -- a little stronger process in</p> <p>11 place for paying these. And you seem to be on</p> <p>12 top of it. So that it's not just up to the</p> <p>13 department -- it's not just up to Dr. Mancini to</p> <p>14 send you something and make sure she's got the</p> <p>15 right contract. It's incumbent upon you to make</p> <p>16 sure she's got the right contract. So we have a</p> <p>17 -- you know, we have a check and balance system</p> <p>18 here. And I think that's just a good practice</p> <p>19 and I think most people do it.</p> <p>20 So I'm leaving it at that. That's my</p> <p>21 recommendation. I don't know that we need to</p> <p>22 make it a motion, but that's one of the things</p> <p>23 that I've thought about ever since you've had</p> <p>24 this first conversation about this.</p> <p>25 MS. MOTIWALA: I believe Mrs. Marte has</p>	<p style="text-align: right;">Page 99</p> <p>1 you understand that the issue I'm talking about,</p> <p>2 because it was from 2020 and it was paid with a</p> <p>3 PO for fiscal year '22, that what we're talking</p> <p>4 about, specifically, is whether they overspent</p> <p>5 and that whole monitoring piece didn't happen or</p> <p>6 whether the funds got swept because</p> <p>7 miscommunication and the guidelines weren't</p> <p>8 followed. Whether one of those two things or</p> <p>9 both could have happened in some respect. But we</p> <p>10 don't have an answer from you for that.</p> <p>11 So I believe Mr. De Meo -- basically, I'm</p> <p>12 looking for actual answers to my question and</p> <p>13 CRI, I kind of -- I never like having to bash an</p> <p>14 auditor, but -- especially when it's not their</p> <p>15 fault, and we've had this happen with HCT, we've</p> <p>16 had it happen in the past where the auditor's</p> <p>17 conclusion missed things because of the scope.</p> <p>18 And we're not driving the scope.</p> <p>19 So I would prefer to add, to change a little</p> <p>20 of what you said earlier, I think it should be</p> <p>21 evident by the sheer amount of work I had to do</p> <p>22 just to uncover this additional information that</p> <p>23 the scope that they were given was not sufficient</p> <p>24 to actually answer --</p> <p>25 MR. DE MEO: I think they should hire you,</p>
<p style="text-align: right;">Page 98</p> <p>1 mentioned before that we are looking into the</p> <p>2 Ariba implementation. IT is involved, as well.</p> <p>3 And we would like to look at the Procure-to-Pay</p> <p>4 process in its entirety on how to improve the</p> <p>5 process.</p> <p>6 But also I would like to address one thing</p> <p>7 that Dr. Nathalie Lynch-Walsh mentioned earlier</p> <p>8 about the handwritten PO. So when Mrs. Marte</p> <p>9 came on board as the chief financial officer she</p> <p>10 worked with Ms. Coker to get the communication</p> <p>11 out to suppliers, and it's on Procurement's</p> <p>12 website, as well, and has been communicated to</p> <p>13 vendors many different ways, and I'm going to</p> <p>14 read it from their website, obtain a Broward</p> <p>15 County Public Schools purchase order prior to</p> <p>16 providing goods or services. Vendors should not</p> <p>17 commence work without a PO. So that's -- but I'm</p> <p>18 saying that vendors also have a responsibility</p> <p>19 and know that they should not be doing work until</p> <p>20 they have a PO already in place. Because a lot</p> <p>21 of times, like you were mentioning, a PO is</p> <p>22 handwritten later, which means, either it wasn't</p> <p>23 in place before or something else was missing in</p> <p>24 the process.</p> <p>25 DR. LYNCH-WALSH: Okay. So, but I believe</p>	<p style="text-align: right;">Page 100</p> <p>1 CRI. No question about it. I included the words</p> <p>2 -- I included the words investigate and to</p> <p>3 determine if the scope needs to be expanded and</p> <p>4 to add additional procedures by CRI. So --</p> <p>5 DR. LYNCH-WALSH: But you said the chief</p> <p>6 auditor determines if the scope --</p> <p>7 MR. DE MEO: Well, I think he needs to do</p> <p>8 that with the attorneys and then we can, you</p> <p>9 know, overview that. We can't really do his job.</p> <p>10 DR. LYNCH-WALSH: Well, no, we can't. We</p> <p>11 sure can't.</p> <p>12 MS. FERTIG: But, you know, I would say at</p> <p>13 least on these 278,000, just two more points,</p> <p>14 one, and I don't want to get into debate on this,</p> <p>15 some of those services were in November of 2020</p> <p>16 and had to do with the Behavioral Threat</p> <p>17 Assessment so I'm not quite sure what that had to</p> <p>18 do with summer school.</p> <p>19 DR. LYNCH-WALSH: No, no, that's the other</p> <p>20 table is summer school. The other table is</p> <p>21 summer school.</p> <p>22 MS. FERTIG: Okay. I'm just referring to</p> <p>23 this 278.</p> <p>24 DR. LYNCH-WALSH: Yeah, that has nothing to</p> <p>25 do with summer school.</p>

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1 MS. FERTIG: The other thing I wanted to say  
2 is that I think one thing we've seen from these  
3 several months of audits, that we -- that these  
4 audits can pay for themselves if they recover  
5 money. And whether we're getting into a debate,  
6 I, personally, think, yes, you got into this  
7 because you had a complaint against improper  
8 influence or whatever and that's how you first  
9 got into doing the audit, but what we found out  
10 through this audit, and caps and gowns and  
11 others, is that we can improve our business  
12 processes and recover money. That, I think is  
13 what needs to be our takeaway and we should  
14 expand this.

15 You only know about PCG and overbillings  
16 because somebody complained about the actions of  
17 improper influence. But every contract in this  
18 entire department or in any department could be  
19 the same and there may be moneys that are  
20 recoverable if we do those audits. So I just  
21 want to say, I'm glad that this happened, even  
22 though it kind of was a roundabout way of getting  
23 to where you got because -- and I think this is  
24 something that we should, you know, encourage the  
25 board to do, is to do more audits like these on

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1 substance. We looked at a lot of emails and  
2 texts, as you know, and we looked at the  
3 procurement process, itself, relative to the PCG  
4 contract in question.

5 So if we actually did stop there that would  
6 be all that would be here. So we identified a  
7 number of errors of potential duplicative costs  
8 and a lack of controls in a number of areas that  
9 are in the report, in the original and expanded  
10 upon in the supplement. So I just wanted to add  
11 that.

12 MS. FERTIG: And just to that point is what  
13 I'm saying. I know Ms. Marte wants to speak.  
14 Just to that point, because of the way this began  
15 it was limited to one company. And all I'm  
16 saying is I suspect because of the number of  
17 policy changes you've recommended that it would  
18 be -- if you were to pick any other company we  
19 would find some of these same things. I think it  
20 pays for itself to do these types of audits.  
21 And, so, thank you.

22 MR. MEDVIN: Ms. Marte.

23 MRS. MARTE: I know we're short, but thank  
24 you for one moment.

25 So in my world, in our world as practicing

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1 specific contracts to determine the recovery of  
2 money. So --

3 MR. JABOUIN: Let's not forget, the focus of  
4 the work was on the PCG complaint. Many of the  
5 things that CRI did were in addition to the  
6 complaint and they found several findings that  
7 would have been outside of the scope of normal  
8 work.

9 Mr. Broline, can you speak to that?

10 MR. BROLINE: Yeah. So, thank you.

11 So, to answer your question, there's only  
12 maybe two findings that are directly related to  
13 the scope as the focus of the complaint. All  
14 those other items we did identify in the course  
15 of our work. I just want to be clear about that  
16 because I keep hearing statements that we didn't.  
17 And that we did, as part of that, we don't -- as  
18 part of that, it's all in there, exactly. So  
19 there's many items. Yeah, there's many items in  
20 there, too, as process improvements, lack of  
21 internal controls, potential duplicate costs, all  
22 of those items were not part of the original  
23 scope.

24 The original scope, as you might recall, was  
25 to look whether or not the allegation had

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1 government finance staff, audits are actually not  
2 anything that we're afraid of. They're an  
3 opportunity to do things better. We absolutely,  
4 aside from potential software fixes, I've spoken  
5 to Ms. Motiwala and she does have a lot of  
6 vacancies and -- she has 13 vacancies in  
7 accounting right now. But it is absolutely  
8 appropriate that we should be doing testing and  
9 review on our end when there are invoices coming  
10 in from departments. So we don't -- we're not  
11 going to -- you know, it's not something we're  
12 interested in saying, no, we're not going to do  
13 it. We're going to find a way to do it. That is  
14 a practice that we should be doing.

15 The review of -- or the compliance with the  
16 contracts, Ariba is absolutely the way to do  
17 that. That will give us, this is the contracted  
18 amount, these are POs put in against that  
19 contract, and then as the invoices are put in a  
20 hard stop happens when all of the events in that  
21 match.

22 So, again, thank you for that. We are going  
23 to take that and work out a plan to make sure  
24 that there's a -- and as Dr. Smiley says check  
25 the checker. So they say it's okay to pay, on

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1 our end we need to be that checker; right? And  
2 we're going to make sure we do that. So thank  
3 you very much for that and we'll make sure we get  
4 that done as soon as we can.

5 MR. MEDVIN: Thank you.

6 We have to get on to the next matter now,  
7 please.

8 DR. LYNCH-WALSH: Mr. Chair, one more  
9 question while we have CRI here. Because after  
10 he goes -- on page, this is the matrix DD, that  
11 was part of DD-5, so I'm on page 4. Number 6,  
12 Lack of Proper Contractual Approval of Additional  
13 Spending Authority Request, there's a  
14 recommendation, we recommended that going forward  
15 that management and consultation with the Office  
16 of General Counsel put a process in place to  
17 ensure that any spending authority request  
18 submitted to the school board for approval have  
19 first been contractually approved in the  
20 agreement or by way of amendment, if applicable.

21 Did you -- Mr. Broline, did you guys review  
22 emails related to that observation? That  
23 observation had to do, of course, in the  
24 agreement when they did the first spend authority  
25 request, the items, the line items were in the

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1 point. I think it, I'm going to say, I'd have to  
2 go back to the report, but I think it's around  
3 18.6, if someone can find that. I don't have it  
4 at my fingertips.

5 DR. LYNCH-WALSH: That was the total.

6 MR. BROLINE: Yeah.

7 DR. LYNCH-WALSH: So they started with 5.9 or  
8 8.2, I forget which one came first and then they  
9 went back for the second piece.

10 MR. BROLINE: Right.

11 DR. LYNCH-WALSH: And then there was the  
12 additional request that had to do with the  
13 re-enrollment campaign which was supposedly free,  
14 but that's a different discussion, and then there  
15 was the second amendment which came in January or  
16 February for 2 million more.

17 MR. BROLINE: Right.

18 DR. LYNCH-WALSH: But I'm focused on the  
19 first two, the May and June.

20 MR. BROLINE: Yeah, and I'll let -- my  
21 colleague, Ben Kincaid is on the phone can add to  
22 his because his team looked at all the emails and  
23 text messages, so -- but based upon --

24 MR. KINCAID: Yeah, this is Ben Kincaid. So  
25 we did examine the emails and we did have, you

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1 agreement but there were no amounts even though  
2 the amounts were in exhibits, but they weren't in  
3 the original requests. So it went to the board  
4 on 5/18 and then went to the board again June  
5 15th, I think, 2020? A day in May, a day in  
6 June.

7 MR. BROLINE: Yes. Yes.

8 DR. LYNCH-WALSH: So, basically, they knew  
9 that they were coming in June, but did you  
10 examine why they did it in two different trips  
11 instead of just coming to the board all at once  
12 in May? Did you investigate that? Did you look  
13 at emails or anything else or question people?  
14 Because I -- to kind of understand why that was  
15 done in two trips to the board when they knew all  
16 of the services that would be coming as part of  
17 the agreement?

18 MR. BROLINE: Yeah, so I'm trying to recall  
19 if we mentioned in our original report, but I can  
20 go by, there were conversations that the response  
21 we got was, there needed to be -- it was a  
22 funding reason, so they didn't come all at once.  
23 They only -- they went through and there was a  
24 process, and we did look at some emails in this  
25 regard that talked about the full amount at one

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1 know, questions in our interviews related to  
2 that. And as Rob had mentioned earlier in his  
3 response was that essentially there was funding  
4 limitations, funding resource limitations within  
5 the school district at that time and there was  
6 not enough funding available for the full  
7 request. And so before it went to the board,  
8 within the few days before it went to the board  
9 for the May 2021 meeting, the request was reduced  
10 down to what was ultimately approved because of  
11 funding limitations. Once additional funding  
12 became available, was secured, that's when it was  
13 brought back to the board in the June 21 meeting.

14 DR. LYNCH-WALSH: And who did you obtain that  
15 response from? Do you remember?

16 MR. KINCAID: There was a variety of emails  
17 and it was also in a variety of our discussions  
18 as well. I believe there was emails within  
19 Finance and Procurement, as well, related to  
20 that. I don't recall specifically the  
21 individuals that were emailing back and forth,  
22 but there was a slew of people on those email  
23 communications discussing how to fund the  
24 contract and what was actually available to fund  
25 as far as resources within the district at that

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1 juncture in May of '21.

2 DR. LYNCH-WALSH: Okay. So the summer  
3 intervention program piece, because that's where  
4 the May 1 service dates are coming in, and I  
5 understand -- and in theory in an ideal world you  
6 would have a contract -- you would never have  
7 service dates that predate the contract date, but  
8 was it clear from what you reviewed why there  
9 were May 1 service dates? Was it clear that this  
10 was for the summer intervention program? Because  
11 that was in the email. That's the University  
12 Instructors.

13 MR. KINCAID: So from the emails it was not  
14 clear why there was, you know, May -- or, excuse  
15 me, service dates prior to the effective date of  
16 the contract. There was not really a discussion  
17 on that end in the emails. And, you know -- and,  
18 obviously, we did have findings in relation to  
19 that. But there was not really a discussion  
20 within the emails regarding the earlier service  
21 dates and the effective date of the contract and  
22 why that was or was not the case.

23 DR. LYNCH-WALSH: So did you interview or  
24 question anyone regarding why there were May 1  
25 service dates? Because those service dates are

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1 DR. LYNCH-WALSH: But, hold on, let me get to  
2 your original page. Page 48?

3 MR. BROLINE: Yes.

4 DR. LYNCH-WALSH: Hold on.

5 MR. JABOUIN: I just want to mention to the  
6 committee that we do have other consultants that  
7 are waiting, too, for the other agenda items.

8 DR. LYNCH-WALSH: Well, you might be faster  
9 to read it because I'm trying to get to page 48.

10 MR. BROLINE: Just -- just to be -- just to  
11 say it briefly, we have that as a finding, and  
12 the response from PWS was they agreed that there  
13 should not have been put a spending authority  
14 date that was prior to the effective date of the  
15 agreement. So I can say that.

16 DR. LYNCH-WALSH: Yeah, that -- my question  
17 is, how did it get there in the first place? And  
18 since it was summer, a summer intervention  
19 program, what services were being performed?

20 So I think the motion -- it sounds like you  
21 didn't get an answer to that question, but  
22 follow-up should handle that problem.

23 So, thank you.

24 MR. MEDVIN: Moving on?

25 MR. JABOUIN: I do need a motion to transmit,

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1 in all the funding requests. They were in the  
2 emails. So if they're not -- so is it  
3 possible -- did you ask anybody why the May 1  
4 service date?

5 MR. KINCAID: So that's part of the  
6 follow-up, and as Mr. Jabouin, the chief auditor,  
7 had mentioned earlier, you know, that was part of  
8 our finding and our recommendation is to look at  
9 that and look at that as part of the follow-up to  
10 this audit.

11 MR. BROLINE: And just if I could add to  
12 that? Actually, in the report, if you look on  
13 the original report on page 48, in the original  
14 report under finding 6, we do have a response  
15 from PWS regarding --

16 DR. LYNCH-WALSH: Yeah, but I think the  
17 response we're looking for -- because you still  
18 have it in the most recent document. You had a  
19 response about invoices.

20 MR. BROLINE: I'm sorry, just to be clear, I  
21 thought you were talking about the May 1st dating  
22 in the agreement that was added. I think that's  
23 what I thought you were just talking about.

24 DR. LYNCH-WALSH: No, I was.

25 MR. BROLINE: Okay.

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1 though.

2 MS. FERTIG: Move to transmit.

3 MR. DE MEO: Second.

4 MR. MEDVIN: All in favor?

5 COMMITTEE MEMBERS: Aye.

6 MR. MEDVIN: Opposed?

7 DR. LYNCH-WALSH: I oppose. Only -- will  
8 that motion go with the report? Because that's  
9 why I'm opposed.

10 MR. JABOUIN: The only other motion, and I do  
11 think I would need a vote for this one is the one  
12 to refer the matter to legal. I do want to tell  
13 the --

14 MS. FERTIG: We voted on that. So I'll  
15 revise my motion to include all motions made in  
16 the course and passed in the course of this  
17 conversation.

18 DR. LYNCH-WALSH: Thank you.

19 MR. JABOUIN: Yeah, but I do need to know  
20 what those are though.

21 MS. FERTIG: Well, there's one. There's the  
22 one that Mr. De Meo made about referring this to  
23 legal.

24 MR. JABOUIN: Uh-huh.

25 MS. FERTIG: And it sounds like they're

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1 already on it, so --

2 MR. JABOUIN: They are; yes.

3 MS. FERTIG: But, whatever. The board needs  
4 to know that that was our consensus after  
5 listening to the conversation.

6 DR. LYNCH-WALSH: Right.

7 MR. JABOUIN: That's what I have as far as  
8 motions, refer the matter to legal.

9 DR. LYNCH-WALSH: Using -- I believe Mr. De  
10 Meo said to pull the language from the court  
11 reporter, from Mr. Bass' transcription.

12 MR. JABOUIN: We will, but that in essence  
13 what it says, though, even though we'll get the  
14 specific pieces.

15 MS. FERTIG: All right. So my motion is to  
16 transmit this with all motions made in the course  
17 of the conversation.

18 MR. JABOUIN: Okay. Which was only one  
19 motion though.

20 DR. LYNCH-WALSH: That's fine.

21 MR. JABOUIN: Okay.

22 MR. DE MEO: And I'll second that revised  
23 motion.

24 MR. JABOUIN: Okay. Thank you.

25 DR. LYNCH-WALSH: All in favor?

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1 Can I ask RSM Behavioral Threat Assessment  
2 Team team to acknowledge your attendance and then  
3 you can begin to ask your questions?

4 Oh, also, before we do that --

5 MS. MURTHA: Good afternoon. Jen Murtha from  
6 RSM.

7 MS. MANLOVE: Laura Manlove is here.

8 MS. WALLACE: Natalee Wallace is here.

9 MR. JABOUIN: Thank you.

10 I also wanted to acknowledge Mr. Lozano and  
11 Ms. Punzi, as well, if you can state your name  
12 for the record?

13 MR. LOZANO: Good afternoon. Ernie Lozano,  
14 Executive Director Behavior Threat Assessments.

15 MS. PUNZI-ELABIARY: Good afternoon. Kim  
16 Punzi-Elabiary, Task Assigned Manager, Behavioral  
17 Threat Assessment.

18 MR. JABOUIN: Okay. RSM? Oh, Jennifer and  
19 Laura and Natalee, as far as trying to locate an  
20 expert that can provide an opinion on the  
21 effectiveness of the behavioral threat assessment  
22 program do you wish to make a comment on that?

23 MS. WALLACE: Yeah, since Jen has joined,  
24 Jennifer, would you like to go ahead and make a  
25 comment?

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1 MR. MEDVIN: All in favor again?

2 COMMITTEE MEMBERS: Aye.

3 MR. MEDVIN: Opposed?  
4 (No response.)

5 MR. MEDVIN: Motion is transmitted.

6 MR. JABOUIN: Can I please ask -- thank you  
7 very much Mr. Kincaid. If you can kindly drop  
8 off only because we need somebody else to call  
9 in.

10 MR. KINCAID: Absolutely. Thank you all.

11 MR. JABOUIN: Thank you, Mr. Kincaid and  
12 thank you, Mr. Broline.

13 I do want to mention to the committee it is  
14 currently 1:07. The real hard stop is about  
15 1:30, because the room has to be redone for the  
16 next meeting. Jennifer Murtha's team from RSM  
17 are on to update us on part of the motions that  
18 the audit committee passed as far as looking for  
19 an expert that would test the effectiveness of  
20 the Behavioral Threat Assessment Program, and  
21 then also a few questions regarding the  
22 attributes with respect to the policy.

23 I know Laura and Natalee, we are waiting for  
24 Jennifer to come on, and she may already be on.  
25 Oh, she is on.

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1 MS. MURTHA: Sure. We had discussions with  
2 several colleagues as well as teams of folks that  
3 we team with on different types of engagements  
4 and it was extremely challenging to identify  
5 someone that would be willing to test the  
6 effectiveness of the district's threat assessment  
7 process, you know, leading to our firm and our  
8 risk management folks to basically say this is  
9 outside of our area of expertise to -- to assess  
10 the district's programability to positively  
11 affect students' mental health reducing violent  
12 incidents. So we will not be able to develop a  
13 proposal to test the effectiveness of the  
14 district's threat assessment process.

15 MR. JABOUIN: Okay. Thank you. That is the  
16 comments from RSM regarding that portion of the  
17 audit committee's motion. And then they also  
18 have some questions regarding Policy sections 3-A  
19 5-F, 5-D and 5-E that is in Policy 4380. 3-A is  
20 the District's School Safety Specialist shall  
21 ensure compliance with the policy. 3-F is  
22 parents of public school students have the right  
23 to timely notification of threats, unlawful acts  
24 and significant emergencies. 5-D was BTA teams  
25 shall contact other agencies involved with the

<p style="text-align: right;">Page 117</p> <p>1 students and known service providers to share and 2 coordinate necessary follow-up. And then 5-E was 3 the BTA team shall identify additional members of 4 the school community to whom threatening behavior 5 should be reported and provide guidance. 6 So it's important that we have this 7 discussion with RSM so that the next testing can 8 meet the committee's expectations or at least 9 it's discussed what the expectations would be. 10 Laura and Natalee? 11 MS. MURTHA: Thank you very much, Mr. 12 Jabouin. As you just cued this up, we have 13 provided some thoughts to the chief auditor's 14 office on how we could address these sections of 15 policy in future engagements where we are 16 auditing BTA compliance. We're happy to walk 17 through those one by one if that's what the 18 committee would like to do. I understand we're 19 under some time pressure today, but perhaps we 20 could at least begin the conversation, if that's 21 amenable to you all I will hand it over to 22 Natalee to walk us through point by point. 23 MR. DE MEO: Mr. Chief Auditor, Mr. Chair, 24 can they do it or not, those four items? I 25 mean --</p>	<p style="text-align: right;">Page 119</p> <p>1 District's School Safety Specialist shall ensure 2 compliance. We can do a lot of, a lot of testing 3 around that. However, I think in order to be 4 able to audit that we'll need the policy wording 5 to be updated. I don't know that anybody would 6 be able to ensure compliance with the policy. 7 Our report, certainly, issued quarterly will show 8 that the policy is not being completely followed. 9 One of the things that was brought up by the 10 committee at the last meeting was that they 11 wanted a director, senior level person, to be 12 that district school safety specialist and that 13 they wouldn't have any other responsibilities but 14 the compliance with the policy. And we, 15 certainly, can look to make sure that that is 16 happening. 17 We can look at the policies and procedures, 18 but as we issue the quarterly report, I think 19 it's noted that the district is not in compliance 20 with the policy at 100 percent. 21 MR. JABOUIN: I just wanted to mention to 22 those on the phone, Jennifer Murtha, that was you 23 speaking; right? 24 MS. MURTHA: Correct. 25 MR. JABOUIN: Thank you.</p>
<p style="text-align: right;">Page 118</p> <p>1 MR. JABOUIN: Laura, I'm just looking through 2 my emails. I -- I don't have anything from you 3 regarding your approach to those specific 4 attributes. I know in my conversations that I 5 had that with respect to 3-A there were some 6 thoughts from RSM as far as whether or not the 7 report satisfied that or whether or not testing 8 of the controls done by Mr. Lozano's area would 9 suffice for that. Because it's a pretty big 10 conclusion for them to make. 11 But let me have you run with that, Laura, as 12 far as what do you think you'd be comfortable 13 with in order to be able to test these. 14 MS. CARTER-LYNCH: Can I interrupt for a 15 second? 16 MR. JABOUIN: Of course. 17 MS. CARTER-LYNCH: I have a family emergency, 18 will you have quorum if I leave? 19 MR. JABOUIN: One moment. 20 MS. CARTER-LYNCH: Because, if not, I -- 21 MR. JABOUIN: I do. I need six and I have 22 six. 23 MS. CARTER-LYNCH: Okay. Thank you. 24 MR. JABOUIN: Thank you, Ms. Carter-Lynch. 25 MS. MURTHA: I am happy to address 3-A, the</p>	<p style="text-align: right;">Page 120</p> <p>1 And if you can help our court reporter by 2 just saying your name right before you speak? 3 Thank you. 4 But what I'm also gathering, Jennifer, from 5 what you're saying is, the answer is no on 3-A, 6 unless there's some policy changes that would 7 need to happen. 8 MS. MURTHA: Correct. This is Jennifer. 9 Correct. 10 MR. JABOUIN: What about 3-F, that parents of 11 public school students have a right to timely 12 notification of threats, unlawful acts and 13 significant emergencies, is there anything that 14 we can do to be able to change that to a yes? Or 15 what would it take for the district to be able to 16 do that at the next testing period. 17 MS. MURTHA: This is Jennifer Murtha. We 18 will perform a walk-through with the district's 19 behavioral threat assessment department to 20 understand the notification sent to parents 21 around a reported threat and how and if it is 22 documented to be able to audit that. We should 23 be able to audit that attribute and report it 24 back to the audit committee. 25 MR. JABOUIN: Okay. So that's a yes on 3-F.</p>

<p style="text-align: right;">Page 121</p> <p>1 And then on 5-D, BTA team shall contact other 2 agencies involved with the students and any known 3 service providers to share information and 4 coordinate necessary follow-up. 5 MS. MURTHA: So, again, this is Jennifer 6 Murtha. We will be able to look at the agencies 7 that were involved with the student, however, we 8 are not mental health professionals that would be 9 able to know and determine if other agencies 10 should have been notified. 11 MR. JABOUIN: Okay. Just -- so it does sound 12 like there's something that can be done on 5-D 13 though is what I'm picking up? 14 MS. MURTHA: We can look at compliance of the 15 documentation of those service providers that 16 were contacted. However, we cannot determine if 17 others should have been included with that 18 particular threat. 19 MR. DE MEO: Mr. Chair, Mr. Chief Auditor, I 20 think we should provide -- in fairness to RSM we 21 should provide the agencies, Mr. Lozano should 22 provide the agencies that -- police, et cetera, 23 et cetera, et cetera, and then for them it's just 24 a matter of checking to see if a box was checked, 25 basically.</p>	<p style="text-align: right;">Page 123</p> <p>1 MS. MURTHA: Again, this is Jennifer Murtha. 2 That would provide a walk-through with the 3 district's BTA team to understand who the other 4 agencies are, the documentation that's kept. But 5 we could not determine if they were the 6 appropriate agency to contact based on the 7 threat. And, again, this is other agencies 8 outside of law enforcement. 9 MR. JABOUIN: Correct. Outside of law 10 enforcement, Ms. Murtha. 11 And, let's remember, though, RSM are audit 12 professionals, they're not behavioral 13 specialists. 14 MR. DE MEO: Right. 15 MR. JABOUIN: So whether or not that was the 16 appropriate organization is beyond what they have 17 indicated that they could do. And that's a 18 normal expectation. 19 MR. DE MEO: Again, if Mr. Lozano develops 20 some policy with the -- maybe that was reviewed 21 by the school board, then it would be something 22 that could be audited. 23 But, Mr. Lozano, can you tell us about that? 24 Are there specific agencies that referrals are 25 made to or is it -- how do we determine which</p>
<p style="text-align: right;">Page 122</p> <p>1 MS. MURTHA: Correct. 2 MR. DE MEO: So that's what I would recommend 3 there rather than saying we can't do it. 4 Anything that requires a conclusion by RSM we 5 need to very carefully look at. These are 6 agreed-upon procedures. We want them to perform 7 them and tell us if there's any exceptions. 8 That's all. 9 MR. JABOUIN: I wanted to ask Mr. Lozano and 10 Ms. Punzi, are we able to build in what Mr. De 11 Meo said? So, if an agency was contacted, the 12 name of the agency and when would be within our 13 files and RSM could check that? 14 MR. LOZANO: Schools currently document when 15 they reach out to law enforcement agencies and 16 document that in EDPlan platform. 17 MR. DE MEO: Ms. Dahl showed me the form and 18 it has specific boxes. Just follow the form. 19 That's all. 20 MR. JABOUIN: All right. Thank you. 21 And then on the last attribute, the BTA team 22 shall notify additional members of the school 23 community to whom threatening behavior should be 24 reported and provide guidance. 25 Any concerns from RSM on that?</p>	<p style="text-align: right;">Page 124</p> <p>1 agencies should be appropriately contacted? 2 MR. LOZANO: So, again, for the most part, 3 that is done in collaboration with the law 4 enforcement that's assigned to the school and our 5 district safety staff. Outside of law 6 enforcement you start getting into FERPA 7 violations and things like that. 8 MR. DE MEO: But how would an auditor know 9 what agencies should be contacted, which ones are 10 appropriate? 11 MR. LOZANO: So, again, law enforcement is 12 part of the threat assessment process. They sign 13 it. So it's easy to identify which law 14 enforcement was involved. So there are occasions 15 where we may have a situation where a student, 16 the school's jurisdiction or municipality may be 17 in one city but where the student lives is in 18 another city, so there are times we do work with 19 multiple municipalities on a case and those would 20 be documented on the threat assessment form. 21 MS. DAHL: That didn't answer your question. 22 MR. DE MEO: No, I don't think they can 23 address the appropriateness. But if these are 24 listed and they're explained how to go about 25 which agencies to contact, then I think it is</p>

<p style="text-align: right;">Page 125</p> <p>1       auditable. But if they have to make a 2       conclusion, again, about appropriateness, 3       effectiveness, they -- they are not in a position 4       to do that.</p> <p>5       MR. JABOUIN: Yeah, Ms. Dahl, Mr. Lozano 6       indicated that law enforcement's involvement, 7       that could probably steer them in the right 8       direction.</p> <p>9       MS. DAHL: I'm not really disagreeing with 10      that, but I think that the school board is a 11      little bit hampered by referrals to different 12      agencies and so forth because of the fact that 13      some of them require payment and the school board 14      doesn't necessarily pay for -- you know, is able 15      to pay for those things. Some other things that 16      happen is the child might get referred to 17      something and the agency is full and they don't 18      have another place to send them.</p> <p>19      So there's a lot of barriers with these kinds 20      of things that children might not necessarily get 21      the services that they need because of the other 22      things that are happening.</p> <p>23      So I think it would be very difficult for, 24      you know, the behavioral threat assessment to be 25      able to find a spot for every single one of the</p>	<p style="text-align: right;">Page 127</p> <p>1       Are we seeing a decrease as a result of some of 2       the services that we have? If all we see is the 3       high level threats going up, that may indicate 4       that we need to try some different strategies is 5       the only thing I'm really looking for there.</p> <p>6       Because I think it's very -- you know, we're 7       never going to fix the world and make it 100 8       percent. I mean, we'd like to, though, but -- 9       but I think that we could just numerically look 10      at the numbers and see what's happening in 11      schools as far as school safety. So, just for 12      what it's worth.</p> <p>13      MR. LOZANO: So I can tell you, Ms. Fertig, 14      from the beginning of the year September/October 15      we had 26, 24 of our highest level threats; in 16      January we had 16; in February we had 10. So 17      they are steadily decreasing, which is good.</p> <p>18      DR. LYNCH-WALSH: And if you can look at that 19      since you started year to year as well as quarter 20      to quarter.</p> <p>21      MR. LOZANO: Got it.</p> <p>22      MS. FERTIG: Yeah. Okay.</p> <p>23      MR. JABOUIN: Thank you, Ms. Murtha, Ms. 24      Manlove and Ms. Wallace.</p> <p>25      Do we have David Luker, Matt Blondell and</p>
<p style="text-align: right;">Page 126</p> <p>1       kids. That would be great, but I don't -- and I 2       also don't necessarily agree that a family 3       counselor assigned to the school would have the 4       necessary training to deal with some of these 5       kids. I've -- I was a guardian ad litem for 6       seven years and in some of these, some of the 7       kids, and, of course, they were in schools and 8       things were happening, it was so difficult to 9       find somebody that could actually help the child 10      with the issues that they may have. So that 11      might be a pie-in-the-sky, you know, thing that 12      we're asking for the district to do. I don't 13      think you ignore it, but I don't know that you 14      can find it either. Sorry.</p> <p>15      MR. MEDVIN: Do you have anything else, Mr. 16      Jabouin?</p> <p>17      MR. JABOUIN: Thank you, Ms. Murtha. Thank 18      you, Ms. Wallace. And thank you, Ms. Manlove.</p> <p>19      MS. FERTIG: Can I just make one comment? I 20      know that some of the things that we asked are 21      probably going to be hard to track, but just 22      overall on looking at how we're doing with the 23      number of high level threats and all, I mean, 24      that's a numerical. What the threat is may not 25      be, but are we seeing an increase in threats?</p>	<p style="text-align: right;">Page 128</p> <p>1       Chris Gums on?</p> <p>2       MR. BLONDELL: Hi, Joris. Excuse me, this is 3       Matt Blondell from RSM.</p> <p>4       MR. JABOUIN: Good morning. Good afternoon.</p> <p>5       So we do, as you recall, RSM discussed The 6       Big 3 projects. There is a document that is 7       within this agenda item that hopefully you've 8       read, and if you have any questions of them, 9       they're on the line.</p> <p>10      Please speak, state your name before 11      speaking. Thank you.</p> <p>12      MS. FERTIG: I have a couple of points that 13      we didn't discuss last time.</p> <p>14      Just a couple of requests, if possible. I 15      would ask that you review what projects were 16      funded in the five-year capital plan at the time 17      that the board undertook this process. And I'm 18      just going to use an example of Northeast roofs 19      had been funded for many years and were ready to 20      be done and then taken off. And there were a 21      couple of major projects at Blanche Ely. So I 22      would just ask that you capture what they were 23      planning to do and then what happened from that 24      point. Done, not done, whatever. Okay? And how 25      many years they had been on the capital plan.</p>



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1 And my other request, and I see you have it  
2 in here, you're talking about looking at  
3 Castaldi, but I would ask that you research  
4 whether the FCI approach that was adopted by the  
5 board at the time for evaluating projects was  
6 really the appropriate method to use. And  
7 Castaldi looks at programmatic as well as facility  
8 condition and is what the State of Florida  
9 recommends and I'm just wondering, I know we had  
10 questions in 2014, so --

11 DR. LYNCH-WALSH: I just want clear up the  
12 FCI thing, but I had a question about the prior  
13 item before we launch into this. And the answer  
14 may have just walked out the door.

15 Well, the person that was here said she was  
16 task assigned manager. There's an executive  
17 director and then a manager. I was just kind of  
18 curious why we would have a task assigned  
19 manager. Did the prior one leave?

20 DR. WANZA: I can answer that.

21 DR. LYNCH-WALSH: Oh, good.

22 DR. WANZA: Valerie Wanza. I know you need  
23 it for the record; right? So what I will say is  
24 the current manager is on approved leave and I do  
25 not want to violate any other HIPAA violations,

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1 MR. DE MEO: Okay. I'll try to be really  
2 brief.

3 Are you going -- this is directed to RSM.  
4 Are you going to review the grand jury  
5 recommendations and incorporate them in your  
6 procedures? If not, I'd like to recommend that.

7 MR. JABOUIN: There is a separate project the  
8 superintendent is working on that is very grand  
9 jury focused, Mr. De Meo. It may be best to  
10 leave it under that direction.

11 MR. DE MEO: So why do we need this then?

12 MR. JABOUIN: Well, this is geared -- there's  
13 still going to be control issues regarding this.

14 MR. DE MEO: Okay. I'll keep going then.  
15 The review of the school board meeting minutes,  
16 do you plan to include the board bond oversight  
17 committee minutes? If not, I'd recommend that  
18 you do.

19 MS. FERTIG: As well as the minutes of the  
20 workshops in the summer of 2014.

21 MR. DE MEO: Right. And I would suggest that  
22 that be the very first thing that you do.

23 Next, do you plan on speaking to any of the  
24 former project managers and construction  
25 managers?

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1 but she's on approved leave.

2 DR. LYNCH-WALSH: Okay. So there is a person  
3 this person's filling in for?

4 DR. WANZA: There is a person.

5 DR. LYNCH-WALSH: Okay. Just curious.

6 DR. WANZA: Okay.

7 DR. LYNCH-WALSH: And can we get RSM's, I'm  
8 not very auditory, it goes in one ear and out the  
9 next, I like to refer back to something written.  
10 Because everything they just said would have  
11 normally been written.

12 MR. MEDVIN: It was.

13 DR. LYNCH-WALSH: But they expanded on what  
14 the motion responses were.

15 MS. FERTIG: I was just on the RSM and I --

16 MR. JABOUIN: Which agenda item are we on?

17 MS. FERTIG: She was going back to the RSM  
18 audit.

19 DR. LYNCH-WALSH: The other RSM topic.

20 MR. JABOUIN: The behavioral threat  
21 assessment people?

22 MR. DE MEO: I have some comments, some  
23 questions on the CMAR Big 3 project. Are we  
24 there?

25 MR. JABOUIN: Yes, we are.

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1 MR. BLONDELL: To the extent that they are  
2 available, yeah, we do intend to try to interview  
3 as many people as we can with direct knowledge of  
4 these projects; yes.

5 MR. DE MEO: Okay. And do you plan to speak  
6 to former Broward County School Board members or  
7 former employees or Former Superintendent Runcie?

8 MR. BLONDELL: Not former employees or  
9 members. That was not contemplated in this.

10 MR. DE MEO: Okay. I'd like you to include a  
11 well-articulated purposed statement for these  
12 procedures. Can you just give us a quick  
13 two-sentence purpose for this -- these  
14 procedures?

15 MR. BLONDELL: I think the first bullet point  
16 there would probably sum it up best, to conduct a  
17 comparative analysis of the deficiency listing  
18 from 2014 versus the executed scopes or work for  
19 design and construction professionals and the  
20 work performed and put in place for the  
21 construction of these projects.

22 MR. DE MEO: So the goal is to compare some  
23 of these items, is that the idea or --

24 MR. BLONDELL: Yes, sir, to understand the  
25 nuances of the decisions that were made regarding

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<p>1 the scopes of these projects and how they may</p> <p>2 have changed over time.</p> <p>3 MR. DE MEO: What type of engagement is this?</p> <p>4 Is this agreed upon procedures?</p> <p>5 MR. BLONDELL: No, this is to be a</p> <p>6 performance audit.</p> <p>7 MR. DE MEO: Will this be -- will you be</p> <p>8 expressing any conclusions or opinions?</p> <p>9 MR. BLONDELL: We would not be expressing an</p> <p>10 opinion.</p> <p>11 MR. DE MEO: So if it's not agreed upon</p> <p>12 procedures, what is this, a consulting</p> <p>13 engagement?</p> <p>14 MR. BLONDELL: It would be considered a</p> <p>15 performance audit, as most of the other projects</p> <p>16 that we've been doing under the chief auditor's</p> <p>17 direction have been.</p> <p>18 MR. DE MEO: Okay. I'm just going to throw</p> <p>19 this out here. I think perhaps the best thing to</p> <p>20 do, first step, first phase, would be to give us</p> <p>21 a timeline of all the work that was done and then</p> <p>22 compare that to the planned scope and the plans</p> <p>23 for this project -- for the bond and compare</p> <p>24 them, before you do anything else. Because I</p> <p>25 think that'll shed a lot of light on it. For</p>	<p>1 mysteriously not interview anyone on the</p> <p>2 Facilities Task Force. But I would recommend</p> <p>3 that you pull every last piece of documentation</p> <p>4 that we have, which I will happily make available</p> <p>5 via link to OneDrive, because there's a wealth of</p> <p>6 information in terms of how things went wrong.</p> <p>7 MR. DE MEO: And I think that's fine, but,</p> <p>8 honestly, I think we're going to waste a lot of</p> <p>9 time and money here, because this is just a</p> <p>10 wide-ranging, no -- no focus. The purpose, I'm</p> <p>11 not sure. I'm not sure of the type of engagement</p> <p>12 it is. It's a performance.</p> <p>13 Look, let's get this timeline, let's look at</p> <p>14 the timeline of the work that's been done.</p> <p>15 MS. FERTIG: Can I suggest a few additions to</p> <p>16 that?</p> <p>17 MR. DE MEO: Yeah. And then let's compare</p> <p>18 and do nothing else. Bring that back and let us</p> <p>19 look at it.</p> <p>20 DR. LYNCH-WALSH: Are you going to compare</p> <p>21 the time -- so in terms of schedule, because it</p> <p>22 is important to know which schedule we're talking</p> <p>23 about. So -- because if you compare schedules,</p> <p>24 now, since they've been re-baselined, they're</p> <p>25 going to tell you that everything's on schedule</p>
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<p>1 example, I've read where the construction didn't</p> <p>2 start until '18 or '19, four years later.</p> <p>3 DR. LYNCH-WALSH: That's average.</p> <p>4 MR. DE MEO: Is that right?</p> <p>5 DR. LYNCH-WALSH: Yes, because you've got to</p> <p>6 remember things were delayed getting procured for</p> <p>7 design, so right away everything was two to three</p> <p>8 years behind schedule.</p> <p>9 MR. DE MEO: Okay. And we had a -- we had a</p> <p>10 -- somebody in charge, Mr. Bobadilla, or</p> <p>11 something; he's gone.</p> <p>12 DR. LYNCH-WALSH: Derek Messier.</p> <p>13 MS. FERTIG: We've had a number of people.</p> <p>14 MR. DE MEO: Are we going to talk to these</p> <p>15 people or -- how -- what in the --</p> <p>16 DR. LYNCH-WALSH: It's all documented. In</p> <p>17 fact, I would suggest pulling every last piece of</p> <p>18 paper, recording, and I get very wary when I see,</p> <p>19 conduct interviews with key stakeholders as</p> <p>20 available to obtain an understanding of each</p> <p>21 project's history. Key stakeholders may include</p> <p>22 but are not limited to select board advisory</p> <p>23 committees. Because what that says to me is</p> <p>24 we're going to interview the BOC, who isn't going</p> <p>25 to be able to shed any light, and we're going to</p>	<p>1 as it should be.</p> <p>2 So what you have to look at is the first</p> <p>3 schedule that ever came out before it got messed</p> <p>4 with.</p> <p>5 MR. DE MEO: Yeah, of course.</p> <p>6 DR. LYNCH-WALSH: Okay. Just making sure,</p> <p>7 because you know where we are.</p> <p>8 MS. FERTIG: Yeah. I mean, we have the</p> <p>9 superintendent and I'll give you the newspaper</p> <p>10 article, if you need it, saying exactly when</p> <p>11 Stranahan would be finished in a public meeting.</p> <p>12 MR. DE MEO: Exactly. I'd like to see that.</p> <p>13 MS. FERTIG: But -- but -- but could you add,</p> <p>14 because RSM did the original analysis of</p> <p>15 whatever, the grand jury report or whatever, and</p> <p>16 you recommended against using the CMAR contracts</p> <p>17 and this audit committee also made a</p> <p>18 recommendation against using those, I'd be</p> <p>19 interested in how many of those were used and</p> <p>20 what your analysis is at this point as to whether</p> <p>21 those were good, whether the revisions to that</p> <p>22 contract resulted in, you know, in making it okay</p> <p>23 to use that or whether something else should have</p> <p>24 been done.</p> <p>25 So I just would like to have them review the</p>

<p style="text-align: right;">Page 137</p> <p>1 contracts that were in place as far as type and 2 the elements that they had originally criticized 3 for using those and then whether those were fixed 4 or not. 5 MR. DE MEO: But isn't the purpose of this to 6 figure out if The Big 3 were in some way 7 neglected? I'll use a -- I won't use a 8 scurrilous term, I'll say neglected. 9 DR. LYNCH-WALSH: I can tell you for free. 10 Yes. We already know the answer. It's getting 11 it officially said. 12 MR. DE MEO: What are we doing with this 13 then? 14 MS. FERTIG: Well, I think there are some 15 things we're doing. For example, I think that 16 the method of identifying what needed to be done 17 was flawed. 18 MR. DE MEO: That's nine years ago. Nine 19 years ago. 20 MS. FERTIG: It was nine year ago. But, you 21 know, amazingly, at the time they had reviewed, 22 they had recommendations from, ironically, RSM 23 about what should not be done and they did many 24 of those things. But I want to know whether the 25 fixes that were put in place supposedly to</p>	<p style="text-align: right;">Page 139</p> <p>1 there is value in doing this to help this 2 district move to a point where they are no longer 3 delaying projects at the schools that need them 4 the most. And, quite frankly, they're going to 5 find in this that the first schools finished were 6 not those Big 3. 7 MR. JABOUIN: We have to wrap up. 8 DR. LYNCH-WALSH: They're not. They were out 9 west. The three that got to the front were all 10 in a package in District 6. 11 But none of this stuff that's hard to 12 determine. But in terms of The Big 3, the things 13 that these -- the scope has to be able to ferret 14 out are things like, what's the definition of 15 roofing? Because at Stranahan roofing of the 16 walkways, the covered walkways, are not being 17 redone and some of the walkways are considered 18 part of the roof square footage and they weren't 19 done. 20 MS. FERTIG: And they were to be done. 21 DR. LYNCH-WALSH: They were, but you have to 22 get down to the granular level of the definition 23 of roof. Because if you just say "roof" people 24 are thinking what's on the building but some of 25 them are part of the building and none of them</p>
<p style="text-align: right;">Page 138</p> <p>1 correct the deficiencies they had noted before 2 corrected the deficiencies. 3 MR. DE MEO: Did the grand jury report 4 address any of this? 5 DR. LYNCH-WALSH: No. 6 MS. FERTIG: The bond or the -- 7 DR. LYNCH-WALSH: Well, they got into the 8 bond, but -- 9 MR. DE MEO: Board members were removed. 10 DR. LYNCH-WALSH: They could look at the 11 grand jury report. The district can't because 12 the district's initial review of grand jury 13 observations, they didn't even know what they 14 meant, much less be able to competently respond 15 to them. 16 MR. DE MEO: I've got to tell you, I can't 17 speak for RSM, but I think we're putting them in 18 a position that they couldn't possibly deliver on 19 what we're asking. It's -- we already know the 20 answers to every one of these questions. 21 MS. FERTIG: Well, they can -- say they were 22 to look at what was in the capital plans at those 23 three big schools at the time that they came up 24 with the scope and something was left out, then 25 that gives us something to -- I mean, I think</p>	<p style="text-align: right;">Page 140</p> <p>1 were done and I have a person that's reporting to 2 me that all of main street is leaking and 3 that's -- that's because none of them were done 4 because if you look on top of the walkways, 5 what's up top, utilities, all sorts of lines that 6 nobody wanted to pay to redo. And that was 7 brought to our attention, ironically, by ML, who 8 had taken pictures and showed us the Stranahan 9 roof, that this was not being redone, and some of 10 the reasons, you can think what you want about 11 ML, but she was concerned that they had reduced 12 the roofing scope. 13 So roofing scope at Stranahan needs to be 14 examined. And if this won't get us to looking at 15 the roofing scope, then that's a problem. 16 And Blanche Ely, in terms of scope, if you 17 renovate, what does renovate mean? Because they 18 have crappy tiles that weren't replaced in the 19 locker room at Blanche Ely that weren't in the 20 SMART scope. 21 MR. JABOUIN: Time has run out. 22 DR. LYNCH-WALSH: And then one of my 23 favorites, there's life safety issues and 24 electrical. If we're looking at specific things, 25 like equity in life safety, was the scope the</p>

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1 same in terms of roofing, life safety,  
2 electrical? Because there's switchgear that they  
3 couldn't assess at Blanche Ely because apparently  
4 the principal wouldn't grant them access and then  
5 that became an additional funding item down the  
6 road when they finally got there. I think it  
7 predates AECOM.

8 MR. DE MEO: I'd like to know how much this  
9 is going to cost, too, because --

10 MR. JABOUIN: Time has run out,  
11 unfortunately.

12 MS. FERTIG: I think Mr. De Meo is taking a  
13 reasonable approach to come up with an outline  
14 and then maybe come back and see how this --

15 DR. LYNCH-WALSH: Right, because I don't --  
16 to his point, I don't think we did get a price;  
17 did we; last time?

18 MR. DE MEO: Well, they have to develop the  
19 procedures. But I don't want them going  
20 unlimited, going through -- I can give you the  
21 conclusion.

22 MR. JABOUIN: They're not.

23 MR. DE MEO: Let's see. Government is  
24 sometimes corrupt, usually inefficient and there  
25 were a lot of mistakes made here.

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1 MR. DE MEO: And the comparison of the  
2 budget. They're over \$400 million over the  
3 budget. We don't need RSM to tell us that.

4 MR. JABOUIN: No, we don't.

5 MS. FERTIG: Do you want us to put in writing  
6 these things? Because I really would like them  
7 to review those projects that were in the capital  
8 plan at the beginning of this.

9 MR. JABOUIN: Let me just get confirmation  
10 from Mr. Blondell. Did you catch what Ms. Fertig  
11 said as far as looking at the projects in the  
12 capital plan?

13 MR. BLONDELL: I did not.

14 MR. JABOUIN: Okay. Then I will communicate  
15 that to you.

16 MR. DE MEO: I'm going to defer to the other,  
17 my colleagues on the committee, but --

18 MR. JABOUIN: No vote is needed on this.

19 MR. DE MEO: Oh, okay.

20 MR. JABOUIN: They're going to proceed with  
21 the projects because we need to get the work  
22 done. And so I'm glad we were able to have a  
23 discussion on that.

24 MR. DE MEO: I hope this -- we're going to  
25 have -- the funding for this, the cost of this

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1 MR. JABOUIN: Mr. De Meo, we've got to wrap  
2 up, unfortunately.

3 MR. DE MEO: Okay. No charge. There's the  
4 report.

5 DR. LYNCH-WALSH: I'm not going to disagree.

6 MR. JABOUIN: So RSM is taking, they've  
7 received comments from a lot of different  
8 committees here. They're going to go ahead and  
9 process them and try to incorporate the comments  
10 here. Those that they can't address now, it's  
11 going to be part of their strategy. Because some  
12 of these things can't just be done in one  
13 snapshot.

14 So the original plan was to look at those Big  
15 3 schools. That's still on the table. They're  
16 going to go ahead and incorporate as much as they  
17 can. They'll let you know what they can and when  
18 they're going to. Because you may not be able to  
19 do all of this in one audit.

20 MR. DE MEO: The trouble with The Big 3 is,  
21 if The Big 3 was neglected in favor of others we  
22 won't know that if you only focus on The Big 3.  
23 I'd like to see the timeline in the original plan  
24 and just show that to us and then, you know --

25 MS. FERTIG: And a comparison of the budget.

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1 will also be something that RSM will let us know  
2 when they come with the procedures; right?

3 MR. JABOUIN: Oh, sure. I mean, every cost  
4 that goes through here is well-known.

5 MS. FERTIG: And don't forget the --

6 DR. LYNCH-WALSH: The bond's over budget,  
7 people.

8 MR. JABOUIN: We do have to go.

9 MR. MEDVIN: Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Yes. Design standards, I'm  
11 scrolling through here. So I have to review --  
12 oh, yeah, it is on my list.

13 So regardless of what happens with this,  
14 because I'm trying to make sure that everything  
15 that was on the FTF list, the people that,  
16 actually, are, you know, painfully aware of what  
17 wasn't done, and we talked about destructive  
18 testing, design standards, I see SREF, let's  
19 see --

20 MR. JABOUIN: It's all there. And the ones  
21 that are not there, there's a reason why they're  
22 not.

23 DR. LYNCH-WALSH: What is the reason for not  
24 having design standards?

25 MR. JABOUIN: We've taken the advisory

<p style="text-align: right;">Page 145</p> <p>1 comments and they'll probably address them 2 separately on that. All of those have been 3 inventoried by RSM.</p> <p>4 DR. LYNCH-WALSH: No, no, that's -- I'm 5 sorry, but that's not good enough, because -- 6 MR. JABOUIN: It's advisory comments. 7 DR. LYNCH-WALSH: I'm sorry, I have the 8 floor. Why do you have such a hard time? I have 9 the floor.</p> <p>10 MR. JABOUIN: Ask your question. 11 DR. LYNCH-WALSH: It's not a question. I'm 12 explaining. So when the board -- when people 13 take creative license with things like, forget 14 SREF for a minute, the district's education 15 specifications means that not everybody gets the 16 same quality or quantity when it comes to, say, a 17 media center, a cafeteria, any kind of space. 18 The same with design standards. So what a media 19 center in one place that has a certain board 20 member could have gotten a very different media 21 center somewhere else, or any other space, but, 22 also, classroom -- so classroom size, the size of 23 classrooms if we have new buildings. So design 24 standards, SREF is just what's required by the 25 state. The district and changing and looking to</p>	<p style="text-align: right;">Page 147</p> <p>1 We know the answer, but I think having it in 2 writing from an auditor is more important than 3 what we say, so -- 4 DR. LYNCH-WALSH: So the Castaldi process 5 incorporates FCIs, they just didn't use -- they 6 didn't take the next step. 7 MS. FERTIG: Right. 8 DR. LYNCH-WALSH: They stopped at the 9 condition but didn't look at whether -- if the 10 answer was it's more cost effective to replace 11 it, we didn't -- we didn't go there because it 12 would have never been 800 million, it would have 13 been like two and a half billion. 14 MS. FERTIG: I still would like to see that. 15 DR. LYNCH-WALSH: No, no, I'm not disagreeing 16 with you. I'm saying, absolutely, it would be 17 interesting to see how much it would have cost to 18 just replace. 19 MS. FERTIG: Because The Big 3 -- two of The 20 Big 3 were supposed to be replaced, so I think 21 that's like a critical question. 22 DR. LYNCH-WALSH: Yeah. No, I'm sure that 23 when we look at how much we're spending now it 24 would have been cheaper to replace. I have no 25 doubt. And once, again, we know the answer.</p>
<p style="text-align: right;">Page 146</p> <p>1 see if consistency was applied in terms of the 2 district's EdSpecs and design and material 3 standards is another thing that's important. And 4 design and material standards also gets to 5 roofing.</p> <p>6 So to take that out means somebody's taking 7 something out that they shouldn't be, if that's 8 not in here, and I don't see it. I see SREF and 9 I see -- actually, I don't know what Florida 10 Department of Education Specifications, unless 11 we're talking Florida building code. So this 12 list needs to be revised and so that -- again, to 13 Mr. De Meo's point, they could be looking at 14 things that aren't the right places to be 15 looking.</p> <p>16 MS. FERTIG: Well, I'd like to see them 17 review what would have happened if they had used 18 a Castaldi analysis instead of FCI and determined 19 whether they could have saved money on building 20 from scratch rather than renovations, and 21 whether, in fact, the long-term impact, and I 22 think this is really important, of having 23 renovated some of those building, so they're not 24 going to get rebuilt and they're not 25 programatically satisfactory is going to cost us.</p>	<p style="text-align: right;">Page 148</p> <p>1 MR. MEDVIN: Okay. Anything else for RSM? 2 MR. JABOUIN: Thank you RSM. Thank you very 3 much RSM. 4 MR. BLONDELL: Thank you. 5 MS. FERTIG: Motion to adjourn? Can I do 6 that? Because you said we had to leave. 7 MR. MEDVIN: Nathalie had her hand up. 8 MS. DAHL: And I have to go to the bathroom. 9 DR. LYNCH-WALSH: I do, too. I'll be right 10 behind you. 11 I'm not sure why AECOM and Atkins were asked 12 to be here because -- I don't know. But thanks 13 for coming. I like the pink. 14 MS. DAHL: Are you the next meeting? 15 MS. LANGAN: No. No, we were asked to be 16 here. 17 MS. FERTIG: Well, that's good that you were 18 here though. If you disagree with us you'll let 19 us know; right? 20 MS. LANGAN: I mean, we're doing a lot of 21 this already within our contract. 22 DR. LYNCH-WALSH: Their contract because we 23 learned from the old contract. 24 I just want to bring it to the Chair's 25 attention that I asked about -- I sent Mr.</p>

1 Jabouin an email and asked about where we could  
2 find livestreaming and I noticed that the meeting  
3 wasn't on the calendar. I copied the board  
4 because I wasn't sure they all knew that they  
5 could watch it livestreaming because some of them  
6 tune into my Facebook live that I no longer have  
7 to do, and I was told that he would not respond  
8 to an individual committee member's request. We  
9 have the same old song being sung. He could have  
10 answered it to Mr. Medvin. He could have taken  
11 the high road and just said, you know, I'll add  
12 it to the calendar. It will be livestreamed and  
13 here's a link. He could have done any of those  
14 things, but he chose not to. Instead he sent the  
15 board members a snarky response saying that he  
16 doesn't respond to individual committee requests.  
17 This was a request for information about the --  
18 you know, he could have referred it to his  
19 secretary.

20 So we need something where if I have a  
21 question about something mundane like where do we  
22 go to find something, who do I ask? Do I ask you  
23 Mr. Medvin?

24 MR. MEDVIN: You did and I looked on the  
25 website and there it was.

1 DR. LYNCH-WALSH: It was there because I  
2 brought it up prior. It wasn't there when I  
3 asked or else I wouldn't have asked the question.  
4 But do you understand?

5 MR. MEDVIN: I know where you're coming.  
6 We have to get out of here we've been told.  
7 They need the room.

8 MS. FERTIG: Can I move to adjourn?

9 MR. MEDVIN: Please do.

10 MS. FERTIG: Can somebody second?

11 MR. DE MEO: Second.

12 MR. MEDVIN: Thank you all very much.  
13 (Meeting was adjourned at 1:50 p.m.)  
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# REPORTER'S CERTIFICATE

2 STATE OF FLORIDA  
3 COUNTY OF BROWARD

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

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

15 Dated this 14th day of March, 2023, Fort  
16 Lauderdale, Broward County, Florida.

17 

18 TIMOTHY R. BASS  
19 Court Reporter



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