

SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

MICROSOFT TEAMS MEETING

TUESDAY, APRIL 25, 2023  
11:04 A.M. - 12:32 P.M.

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

Thereupon, the following proceedings were had:

---

MR. MEDVIN: Good morning everybody. I don't know how many we have signed on, but we will begin, according to the Agenda, with the Pledge of Allegiance. Please rise.

(Whereupon, the Pledge of Allegiance was recited.)

MR. MEDVIN: Okay. Thank you. Mr. Jabouin, do a roll call, please?

MR. JABOUIN: Good morning, I'm Joris Jabouin, the Chief Auditor. To the audit committee members, Dr. Ruth Carter-Lynch?

(No response.)

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Present.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Present.

MR. JABOUIN: Ms. Mary Fertig?

MS. FERTIG: I'm trying to get on, guys.

MR. JABOUIN: We can hear you, Ms. Fertig. Ms. Itohan Ighodaro.

(No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

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
- DR. NATHALIE LYNCH-WALSH
- MR. ROBERT MAYERSOHN
- MS. JACLYN STRAUSS
- MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

- MR. JORIS JABOUIN, Chief Auditor
- MR. BRYAN ERHARD, System Support Specialist II
- MS. MICHELE MARQUARDT, Executive Secretary

INVITED GUESTS:

- MR. TIM BASS, Court Reporter, United Reporting

1 MR. JABOUIN: Mr. Robert Mayersohn?

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: Mr. Andrew Medvin?

4 MR. MEDVIN: Here.

5 MR. JABOUIN: Ms. Phyllis Shaw is excused.

6 Ms. Jaclyn Strauss?

7 (No response.)

8 MR. JABOUIN: And Mr. Peter Turso?

9 MR. TURSO: Present.

10 MR. JABOUIN: I'm Joris Jabouin. I'm the

11 district's chief auditor. I just want to  
12 acknowledge, Ms. Michele Marquardt is in the  
13 meeting, she is my assistant. And then Mr. Brian  
14 Erhard is our IT person, as well as our court  
15 reporter, Tim Bass.

16 MS. CARTER-LYNCH: This is Ruth Carter-Lynch,  
17 I'm on as well.

18 MR. JABOUIN: Thank you.

19 Thank you, Mr. Medvin. This is the roll  
20 call.

21 MR. MEDVIN: Okay. Do you have  
22 administrative matters to discuss?

23 MR. JABOUIN: Yes, please. Thank you.

24 So this is a special informational meeting of  
25 the audit committee of the School Board of

Page 5

1 Broward County. It has been properly noticed and  
 2 advertised. No quorum is required for this  
 3 meeting and no business will be conducted. No  
 4 motions will occur and no votes are needed as  
 5 well.

6 The primary purpose that the chair called  
 7 this meeting is for Agenda Item Number 5, which  
 8 is the Audit Plan Forecast and to obtain any  
 9 comments from the audit committee members with  
 10 respect to the forecast that will eventually lead  
 11 to the audit plan pending audit committee and  
 12 school board member comments.

13 This meeting is being recorded and it is  
 14 being streamed. There were no public speaking  
 15 comments in accordance to the requirements on the  
 16 agenda.

17 I also wanted to mention to the audit  
 18 committee members, and, thank you, Ms. Strauss,  
 19 who has joined the meeting.

20 MS. STRAUSS: Present.

21 MR. JABOUIN: Thank you, Ms. Strauss.

22 For the May 18th audit committee meeting, the  
 23 items that were to be on the April 13th audit  
 24 committee meeting that was cancelled will roll  
 25 into the May 18th meeting. Those where the audit

Page 6

1 reports on internal funds of schools as well as  
 2 the audit reports of payroll of schools.

3 The audit plan document that will be  
 4 discussed today, that will be updated by the time  
 5 of the May 18th audit committee meeting because  
 6 there are likely to be comments at this meeting  
 7 as well as the board workshop. The 9:30 a.m.  
 8 start is asked for for the May 18th meeting  
 9 because we will have those items on the agenda as  
 10 well as other reports that we are planning to  
 11 finish as well as a presentation from Finance as  
 12 well.

13 I also wanted to mention to the audit  
 14 committee members that there may be  
 15 administrative matters that the committee members  
 16 may wish to speak about. I am the audit  
 17 committee liaison and I am the person who you  
 18 should reach out to if you have any questions.  
 19 It is possible that I can answer your questions.  
 20 It is also possible that I may need to liaise  
 21 with the chair on your questions. Your questions  
 22 may have issues that will be discussed at a  
 23 future meeting and we may need to postpone your  
 24 questions then. Because I want to remind the  
 25 committee members that conversations with the

Page 7

1 audit committee members should be in a public  
 2 setting, such as this meeting as well as our  
 3 in-person meetings. So, if you do have a  
 4 question, that question may need to go to the  
 5 next audit committee meeting; it may be a  
 6 question that I can respond to; it may be a  
 7 question that I can liaise with the chair on.  
 8 But I do want to make sure that we don't run into  
 9 any risks with respect to any of the sunshine  
 10 laws.

11 Obviously, the agenda for the meeting is  
 12 determined by the audit committee chair. Any  
 13 questions that come up, throughout, in between  
 14 meetings, I'll discuss them with the chair.  
 15 Emails that you send, if you can please send them  
 16 directly to me. We shouldn't run into any risk  
 17 that it would be a conversation that is not  
 18 within the view of the public. This is done by  
 19 many of you already. I do want to thank you for  
 20 doing so. I just want to ensure that going  
 21 forward that we do so.

22 I do see, Chair, that we have a question from  
 23 Dr. Nathalie Lynch-Walsh.

24 MR. MEDVIN: Dr. Walsh?

25 DR. LYNCH-WALSH: Yes, thank you.

Page 8

1 So we need to clarify, what is a question. I  
 2 just responded to a task force member who was  
 3 asking about being provided with dates and an  
 4 agenda. That is not something we vote on,  
 5 whether somebody should be provided with  
 6 something that they're entitled to. Likewise, if  
 7 you're asking a question for an update on  
 8 something that came before that hasn't been  
 9 presented yet and you're merely asking where is  
 10 it in the pipeline, that is not -- you're not  
 11 having a discussion that would run you afoul of  
 12 sunshine law. So we need to distinguish between  
 13 someone asking a question -- I'll give you an  
 14 example of what would be problematic with  
 15 sunshine law. You send the chair or another  
 16 member a question saying, what do you think of so  
 17 and so for our next chair? That's a sunshine law  
 18 violation. What time is our next meeting or do  
 19 you know whatever happened to that update that  
 20 Judith Marte was supposed to bring back in  
 21 October is not a sunshine law violation, unless  
 22 we then down the road start having a conversation  
 23 after you answer the initial question about what  
 24 we think about the actual matter.

25 So we need to be very clear. Because if I

Page 9

1 was nonresponsive to that question that someone  
 2 asked, which was a simple housekeeping question,  
 3 which is what my question was and that's why  
 4 we're having this conversation again, I can't, as  
 5 the chair, ignore a member and wrap them up in  
 6 bureaucracy because I have some insane fear of  
 7 sunshine law or people have led me to believe  
 8 that something is a violation when it isn't. So  
 9 we need to be very clear.

10 But I also, personally, in the past have  
 11 asked questions of the chief auditor such as that  
 12 and have been told, and I can produce the  
 13 multitude of emails, that he does not respond to  
 14 individual requests from individual committee  
 15 members. So we're going to have to be very clear  
 16 to whom, and this should apply to everybody,  
 17 because the first time I send an email where I  
 18 get that response that we don't respond to  
 19 individual committee member's requests, we're  
 20 going to have a problem, and I have no problem  
 21 taking my problems to board meetings or workshops  
 22 so we can get clarification. But I also did a  
 23 public records request the last time I was told  
 24 that the chief auditor doesn't respond to  
 25 individual committee member's requests that

Page 10

1 showed that he does, in fact, respond to some  
 2 people's emails because I have them in the public  
 3 records response.

4 So we need to be very, very clear.

5 MR. MEDVIN: Just so you know, I contacted  
 6 the attorney, Mr. Vignola, of my own volition  
 7 about responding to anybody's emails and he  
 8 advised me that any response can be considered a  
 9 violation of the sunshine law. So any email --  
 10 just listen to me. Any email I receive is to be  
 11 forwarded to Mr. Jabouin so he's aware of it and  
 12 I can discuss the contents of it with him, like  
 13 your question as an example, but the response  
 14 back to you is considered a violation of  
 15 sunshine.

16 DR. LYNCH-WALSH: Yeah, that's -- I'm sorry,  
 17 that's not necessarily -- but, Mr. Medvin, I got  
 18 zero response until I started calling the audit  
 19 department. No response from anybody. Not from  
 20 you. So you may be unaware, but after you  
 21 forwarded it to Mr. Jabouin, I got no response  
 22 until I started calling to get your phone number  
 23 to try to understand why in three weeks nobody  
 24 said, we're looking into this, we'll get back to  
 25 you. Nobody said that until I started -- until I

Page 11

1 started pursuing it. So does that sound  
 2 reasonable?

3 MR. MEDVIN: Well, the fact is that your  
 4 question was passed on to him by me.

5 DR. LYNCH-WALSH: But how would I know that?  
 6 I'm a lot of -- Mr. Medvin, I'm not psychic. I  
 7 know I may seem to be, but I'm simply not  
 8 psychic. So in three weeks, if someone doesn't  
 9 say within two days, you know, got it, looking  
 10 into it, 48 hours is considered a relative  
 11 standard in terms of responding to people.  
 12 Nobody responded, not in 48 hours, not in four  
 13 days. And it took a few weeks and me pursuing it  
 14 again.

15 So unless you want to create the impression  
 16 that there is some different treatment that I am  
 17 subjected to in terms of people responding, we  
 18 need to have a standard moving forward that  
 19 applies to everybody.

20 If you want me to send an email to Mr.  
 21 Jabouin, despite everything I've experienced in  
 22 the past, I will do that. But then I expect some  
 23 sort of response and it cannot be that we do not  
 24 respond to individual committee member's  
 25 questions. Is that clear?

Page 12

1 MR. JABOUIN: I would like to mention that,  
 2 please, respond to me. Please send your email  
 3 requests to me.

4 Now, remember, that based on your request and  
 5 how it's evaluated, I may, talking to the chair,  
 6 deem that this is something that needs to be  
 7 presented at the next meeting.

8 Now, with respect to Dr. Lynch-Walsh's  
 9 requests, she did call my staff and my staff was  
 10 responsive and then I also responded.

11 DR. LYNCH-WALSH: After three weeks. After  
 12 three weeks. Don't mislead people, Mr. Jabouin.  
 13 After -- I can send all the emails. After. I  
 14 called after I received no response to my second  
 15 request.

16 MR. JABOUIN: Why don't we talk about how to  
 17 deal with it going forward? If the committee  
 18 members can go ahead and go forward in the way  
 19 that we described, we'll be able to proceed. So  
 20 if you have a question I will evaluate it to see  
 21 if there's a possibility that your question can  
 22 be answered.

23 DR. LYNCH-WALSH: Okay. No, that's -- let me  
 24 be clear. There is a courtesy, so when you  
 25 receive something, so that someone knows that

Page 13

1 you've at least gotten the email, somebody, and  
 2 it doesn't need to be you, it can be, we send it  
 3 to you, copy Michele Marquardt, and she responds,  
 4 received, thank you, working on it.  
 5 Now, if it's something that was a follow-up,  
 6 I am no longer digging -- I'm not the chair or  
 7 vice chair, I am not digging through, minutes  
 8 taking my time to dig through minutes to find out  
 9 what meeting it was and what a staff member  
 10 committed to. That's the job of the chair, the  
 11 vice chair or the chief auditor and staff. I'm  
 12 not doing it. Because, otherwise, I would have  
 13 sent screenshots, like I have in the past,  
 14 showing the item, which is an item pertaining to  
 15 warehouses, it could have been B-stock, where Ms.  
 16 Marte said she would bring an update, I think it  
 17 was last October, it's now April.  
 18 So that is -- I don't need you evaluating it.  
 19 I'm giving you something to do that is part of  
 20 your job. But at the very least I expect a  
 21 response so I know it didn't fall into the back  
 22 hole of the Internet.  
 23 MR. JABOUIN: We'll send you a response, and  
 24 thank you for your comments.  
 25 DR. LYNCH-WALSH: Thank you. That's all I am

Page 14

1 asking for.  
 2 MR. JABOUIN: Thank you, Dr. Lynch-Walsh.  
 3 Mr. Medvin, I see that Ms. Fertig has her  
 4 hand up.  
 5 MR. MEDVIN: Ms. Fertig?  
 6 MS. FERTIG: Yeah, can you all hear me? I've  
 7 had some problems with Teams and audio in the  
 8 past.  
 9 I don't know exactly what Dr. Lynch-Walsh is  
 10 referring to, but maybe we can keep a log of  
 11 questions and it may be that what she asks may be  
 12 relevant to somebody else. I agree -- I totally  
 13 agree with Mr. Vignola, we should send our  
 14 questions to you, but I also agree that if we can  
 15 just get an answer on a simple question it would  
 16 probably expedite some of this.  
 17 So, all right, Nathalie, I wasn't quite sure  
 18 which question you were referring to, but --  
 19 DR. LYNCH-WALSH: Because you don't have it  
 20 because I only send it to Medvin, I was trying  
 21 not to send it for once to everybody, because, as  
 22 you know, as you've seen, Mr. Jabouin has been  
 23 inconsistent in responses to me. So I sent it --  
 24 and if Mr. Medvin didn't want it, he said he  
 25 referred it to Mr. Jabouin, but I sent it on

Page 15

1 April 4th and then I sent it again a few weeks  
 2 later and still didn't get a response. So then I  
 3 started calling the office. And that's when  
 4 everybody suddenly started responding.  
 5 MS. FERTIG: Just to make this clear to  
 6 everybody, can we just have a concise written  
 7 statement from you, Mr. Jabouin, after this  
 8 meeting about what the requirements are for  
 9 submitting questions and getting answers?  
 10 DR. LYNCH-WALSH: A procedure.  
 11 MS. FERTIG: Yes.  
 12 MR. JABOUIN: Yes. Thank you, Ms. Fertig.  
 13 I also wanted to mention to the audit  
 14 committee members that School Board Policy 1070,  
 15 that was the former Policy 1.7, it's now called  
 16 1070, District Committees and Their Memberships,  
 17 it was passed on October 11th of 2022. I'm going  
 18 to email that to the committee members because it  
 19 changed a good amount since Policy 1.7. And then  
 20 also the school board on December 13 approved  
 21 Policy 1700 for the Office of the Chief Auditor.  
 22 I'll also email to the committee members.  
 23 Mr. Medvin, this concludes the administrative  
 24 comments that I had. And, as Ms. Fertig  
 25 indicated, at the end of the meeting I'll talk

Page 16

1 about the process for audit committee questions  
 2 in between the meetings. Thank you.  
 3 MR. MEDVIN: Thank you. I want to thank  
 4 everybody for attending in the middle of the day.  
 5 I'm happily sitting in my office the first day  
 6 after the flood, and I hope everyone, if they had  
 7 damage or inconveniences, came through it  
 8 successfully and okay.  
 9 At this point I want to turn the meeting over  
 10 to Mr. Jabouin to present the plan.  
 11 MR. JABOUIN: Thank you, again, committee  
 12 members.  
 13 So this serves -- the document that I have in  
 14 the agenda, which was a document that was sent to  
 15 you on April 6th in advance of the April 13th  
 16 meeting is the audit plan forecast. So this  
 17 serves as the initial document that will likely  
 18 change as a result of comments that you'll have  
 19 today, as a result of comments that the board  
 20 will have at their May 3rd workshop, as a result  
 21 of comments that you will possibly have at your  
 22 May 18th.  
 23 MS. MARQUARDT: Correction. It's the May 2nd  
 24 workshop, not May 3rd.  
 25 MR. JABOUIN: May 2nd. Thank you very much.

<p style="text-align: right;">Page 17</p> <p>1 So Policy 1700 and sections 3 and 4 states  2 that the initial audit plan will be provided to  3 the school board for consideration at a workshop  4 in May of each year for potential approval at the  5 school board meeting the following July of each  6 year. So this audit plan working document will  7 be discussed at their workshop on May 2nd.  8 So the original plan was to present it at the  9 April 13th audit committee meeting and provide  10 the audit committee members time to make their  11 comments so that they could be imbedded into the  12 May 2nd workshop. However, we know that the  13 meeting was cancelled, so I am very grateful that  14 the committee members were able to join this  15 meeting.  16 So we do have a document that the school  17 board will look at May 2nd. What I will do is  18 gather audit committee comments at this meeting  19 so that I can prepare a separate document for the  20 school board members at their May 2nd workshop.  21 Ultimately, the school board, they direct the  22 chief auditor and they will approve the final  23 audit plan. And as it also states in Policy  24 1700, ultimately, whatever gets added or deleted,  25 any topics for the audit plan, those are up to</p>	<p style="text-align: right;">Page 19</p> <p>1 members throughout as well as during the meetings  2 are very valuable to me as I move our audit plan  3 forward.  4 There are, with respect to the work, the  5 assurance that we provide is reasonable  6 assurance. We don't provide absolute assurance.  7 And that's because our audits, we test samples,  8 we test periods of time, and we're not able to  9 look at everything all at once even though we are  10 aware of the different aspects of different  11 things that are going on throughout the district.  12 In future years it is my goal to be able to  13 put some more antifraud type of controls and make  14 sure that we are more efficient in being able to  15 do our work.  16 There are a good number of uncertainties that  17 are out there as there have been over the  18 previous audit plans, and we don't know, our  19 staff, whether or not we will have turnover. We  20 know that there has been turnover in a variety of  21 areas in the district. We are dependent on being  22 able to hire a facilities audit manager as we  23 have been trying to do the last few years. That  24 is a key position of ours. We hope to be able to  25 come to a conclusion on that very soon. We have</p>
<p style="text-align: right;">Page 18</p> <p>1 the school board members. The members,  2 themselves, can't make any adjustments during  3 discussions with the chief auditor unless it's at  4 a workshop, and that's also discussed in the  5 policy.  6 So regarding the document, itself, I just  7 wanted to point out a few things. Now, the scope  8 of the work that's done by this office is to test  9 the adequacy and effectiveness of the district's  10 internal controls, the quality of district staff  11 in being able to perform their assigned  12 responsibilities as well as the vendors.  13 The work of this office has to be in  14 accordance with government auditing standards.  15 We do get peer reviewed, as we will next year in  16 accordance with the Association of Local  17 Government Auditing Standards.  18 Our work has to plan -- our team members have  19 to be proficient to do the work that needs to be  20 done. Our work within the department has to be  21 reviewed by management of the individuals doing  22 the fieldwork and ultimately by me. I am also  23 seeking to do continuous improvement of our team  24 to make sure that we are a better audit function.  25 So the comments that I get from audit committee</p>	<p style="text-align: right;">Page 20</p> <p>1 to be able to fill our other open positions.  2 The projects, themselves, have overruns,  3 usually because we sometimes don't get the  4 response and the action plans that we deem  5 sufficient to be able to cure the issues for  6 management. In that case we send the issues  7 back. We don't want to come to an audit  8 committee meeting without a viable action plan  9 because we know that the committee members will  10 demand that. So we strive to address those ahead  11 of time to make sure that there are solutions to  12 these issues that we find in these audits. We  13 don't know what the auditor general, what the  14 inspector general or outside areas will, you  15 know, will deem to be important to them.  16 We do know that our audits cover some of the  17 key risk areas of the district. We do have  18 audits that cover some of those areas, such as  19 information technology, such as construction,  20 contracts and procurement. Requirements of the  21 auditor general, discipline, behavioral threat  22 assessments, maintenance contracts and payroll.  23 Our plan does have projects that go over each of  24 those areas.  25 And then our staffing. I have had a chance</p>

<p style="text-align: right;">Page 21</p> <p>1 to talk to the managers in our area and we think  2 that this plan, although it is aggressive, it is  3 one that is reasonable for us to be able to  4 achieve as we -- as our team is right now. But,  5 at the same time, like I mentioned, there are  6 some unknown areas, and there's also areas that  7 the committee does not have visibility and are  8 part of our plan. There are projects that we do  9 that involve some outside law enforcement  10 individuals and I'm not at liberty to talk about  11 some of the things that we are doing. So there  12 are a good amount of things that are not there  13 for the committee to take a look at, but we do  14 present the reports that we to at these meetings.</p> <p>15 Chair, this is what I wanted to do as far as  16 introducing the document. The committee members  17 have had it since April 6th. So I'm assuming  18 that they've read it. Chair Medvin, I would  19 imagine that we could go to the committee  20 questions that they may have on the document that  21 I have provided.</p> <p>22 MR. MEDVIN: Dr. Lynch-Walsh, you're first?  23 DR. LYNCH-WALSH: Thank you. My questions  24 have to do with last year -- with the current  25 year's audit plan and what's rolling over from</p>	<p style="text-align: right;">Page 23</p> <p>1 item.  2 DR. LYNCH-WALSH: So it's on page 13 of --  3 MR. JABOUIN: The current document. It is  4 project number 17 on page 13.  5 DR. LYNCH-WALSH: Right. Okay. Sorry,  6 because these two look exactly the same. That's  7 this year. Let me go back to last year. So on  8 last year, page -- that item was actually number  9 25 on page 29. There was also number 26 on page  10 30. So it's ongoing, but there seems to be items  11 that dropped off in the detail under the broad  12 book activity scope. So they're -- in fact, so  13 there's two from last year. Because what I'm  14 trying to understand is, what did we have on the  15 list from last year that is either completed --  16 because before we add on, when we haven't even  17 finished something, it seems like we should close  18 something out. So number 25 from last year had a  19 laundry list of things having to do with  20 controls, current practices, leading practice bid  21 product specifications and then the other two  22 items and that was on contract procurement. That  23 was number 25. It says, audit report issued.  24 Okay, I don't know if it was issued. It says it  25 is.</p>
<p style="text-align: right;">Page 22</p> <p>1 there. It's probably easier to have the current  2 year's audit plan up because I have questions  3 about multiple items on there and their status.  4 The first one is number 17. And, again, unless  5 somebody pulls it up, I don't have the ability to  6 share a document. I have the document or can  7 find it, but I don't have the ability to share,  8 so it can't be me. Number 17 on page 13 of the  9 current year's audit plan was Physical Plant  10 Operations, PPO Maintenance Contract Payment, I  11 don't know what the status is. Was that  12 completed? It included, it was the effectiveness  13 and compliance wit District polices and  14 procedures and follow up on certain Council of  15 Great City Schools report findings.</p> <p>16 And the reason that I bring that up is it,  17 actually, ties into the item that Mrs. Marte was  18 supposed to bring back because of the  19 recommendations from the Council of Great City  20 Schools as far as warehouse space.</p> <p>21 So has that audit been completed? It's  22 number 17 on the current year's list.</p> <p>23 MR. JABOUIN: Yes, so that audit is ongoing  24 and it is in fieldwork and it is the current  25 audit number 17 that is on page 13 of this agenda</p>	<p style="text-align: right;">Page 24</p> <p>1 So if we're still -- we're still in  2 fieldwork. And when do we plan to be done with  3 fieldwork?  4 MR. JABOUIN: Dr. Lynch-Walsh, every year the  5 audit plan is presented, the committee and the  6 board can choose to go ahead and make  7 modifications. It's always a new plan every  8 year. We need to be able to adjust to the  9 changing risk of the district.</p> <p>10 DR. LYNCH-WALSH: Okay. So let me put it  11 this way. The workshop where the Council of  12 Great City Schools recommendations were first  13 presented to the board was on January 27th, 2020.  14 It is now April 25th, 2023. So the Council of  15 Great City -- follow up on certain Council of  16 Great City Schools report findings is on the  17 current year's audit plan and now proposed for  18 next year's audit plan. But my question is, at  19 what point do we ever get that audit completed?  20 Because it's now three years later and I assure  21 you all of the recommendations from the Council  22 of Great City Schools are timely and tie in to  23 long range planning, a lot of them. So one of  24 them is estimating the fiscal impact of building  25 closures and removing portable classrooms. The</p>

<p style="text-align: right;">Page 25</p> <p>1 one that pertains to warehouses has to do with 2 restructuring how warehouses are done.</p> <p>3 So I think it may be -- which is utilizing 4 one central maintenance warehouse with staging 5 areas in each zone versus the current practice of 6 employing multiple warehouse locations. FTF did 7 a site visit to a multitude of warehouses and 8 there do appear to be opportunities for 9 consolidation, especially with all of the empty 10 schools. So I don't know if those are ones that 11 they're looking at. There were a lot of things 12 in terms of the inefficiency, but I think it 13 would help the committee to have the 14 recommendations so that we have an understanding 15 when we're looking at this audit, because we 16 don't know what follow up on certain Council of 17 Great City Schools report findings, actually, 18 means in an operational sense without seeing the 19 engagement letter.</p> <p>20 MR. JABOUIN: So Dr. Lynch-Walsh, your 21 questions are on page 13, item number 17. And 22 you are asking about what that means as far as 23 follow up?</p> <p>24 DR. LYNCH-WALSH: Specifically. Yes, 25 specifically.</p>	<p style="text-align: right;">Page 27</p> <p>1 vague to me. I think this is an important area 2 and one that we need to definitely follow up on 3 this year. And I don't know how you prioritize 4 these to make sure that we're doing them. But 5 looking back at the report from three years ago 6 is important looking forward and looking at 7 what's happening right now is also important. 8 And I -- I share her concern. I had noted this 9 on my list as something that I hope you will 10 pursue sooner rather than later.</p> <p>11 MR. JABOUIN: So noted, Ms. Fertig.</p> <p>12 One of the things that I wanted to mention to 13 the committee members is, as you look at that 14 report, there are certain comments and findings 15 from the Council of Great City Schools that are 16 specifically audit related, it talks about data, 17 it talks about controls. But there are also a 18 few recommendations that are management completed 19 but not audits.</p> <p>20 So, for example, there's a finding regarding 21 the hiring of a chief facilities officer. So 22 that's not an audit item, they've either done it 23 or not, but then there are some specific internal 24 control items. And that's why we mentioned 25 certain -- so, obviously, when the time comes,</p>
<p style="text-align: right;">Page 26</p> <p>1 MR. JABOUIN: So this is a plan, this is not 2 a scoping document. And we don't go over the 3 scope documents at these meetings.</p> <p>4 DR. LYNCH-WALSH: But that's the problem. We 5 never go over the scope documents because we 6 don't know what's in the scope. So I'm asking to 7 see what's in the scope because it was the same 8 scope last year when we -- or, well, this year, 9 technically, the current year. We don't know 10 what follow up on certain Council of Great City 11 Schools report findings actually means because we 12 have not seen the engagement letter.</p> <p>13 MS. FERTIG: Can I break in?</p> <p>14 MR. MEDVIN: Yeah, Mary?</p> <p>15 MS. FERTIG: Yeah, I also had questions on 16 this -- on this particular -- well, I had noted 17 this item. As Nathalie points out, the report 18 that it references is several years old and I 19 know we don't have an update -- time for an 20 update on that in May, but perhaps in June you 21 can schedule an update, but I think this has been 22 an ongoing area for concern probably as long as 23 I've been on the audit committee. There are 24 different aspects. So I know you're saying this 25 isn't a scoping, but this seems just a little</p>	<p style="text-align: right;">Page 28</p> <p>1 I'll reconcile that to the committee and mention 2 to them which ones will be audited and which ones 3 are the management findings from that reported.</p> <p>4 DR. LYNCH-WALSH: And when would that be 5 seeing as the audit plan is coming back on the 6 18th? We can't vote today but we can certainly 7 have questions and make requests for documents. 8 For instance, I have the Council of Great City 9 Schools recommendations. It's publically 10 available. I don't have the engagement letter. 11 And I would really not like to have to do a 12 public records request for the engagement letter 13 with CRI. But I will if you are going to not 14 produce that document in time for the May 18th 15 meeting.</p> <p>16 MR. JABOUIN: No, the engagement letter has 17 not been prepared for that yet. This is in the 18 plan, but it's not --</p> <p>19 DR. LYNCH-WALSH: No, no, it's from last 20 year. Last year, number 26, on page 30, Physical 21 Plant Operations, PPO Maintenance Contract 22 Payment, follow up on certain Council of Great 23 City Schools report finding, Consultants, CRI. 24 If they're in fieldwork, how in the world are 25 they conducting fieldwork on two different audit</p>

1 plan items that mention the Council of Great City  
2 Schools report findings without an engagement  
3 letter of some sort so that they know what to  
4 conduct fieldwork on?

5 Maybe I'm not understanding audit anymore and  
6 how that works. I didn't think that you could  
7 start conducting fieldwork without knowing where  
8 you are going. It's sort of like trying to drive  
9 to a destination with no map.

10 MR. JABOUIN: Obviously, the committee  
11 members that were here throughout the year know  
12 that there are items that were in the plan, but  
13 we've had other projects that were put on that  
14 were not in the plan. So, for example, work  
15 regarding the education management software,  
16 those were items that, you know, that came up and  
17 they took a lot longer. So Carr, Riggs, Ingram,  
18 who is the firm that is doing that work, they  
19 ended up spending much of their time on that.  
20 And that's part of the reason why some of these  
21 projects roll over.

22 So the audit team is always working and we're  
23 always working on audit projects. It just comes  
24 down to what we're working on. And those  
25 particular projects took longer. They also had a

1 larger amount of issues. There were dollars that  
2 were involved with that. And then there's the  
3 follow-up to that that also is taking a good  
4 amount of time. And all those impact the timing  
5 and the work as well.

6 So, regarding your question, the -- we're  
7 still working on the engagement letter with Carr,  
8 Riggs, Ingram on this particular project. So  
9 they'll finish that during the year.

10 Now, we also have them also doing some cap  
11 and gowns work already because we've got the  
12 graduation season that's coming. So those are  
13 all part of it, though.

14 But I don't anticipate, Dr. Lynch-Walsh that  
15 the engagement letter will be specific on and  
16 reconcile each of the findings that are on the  
17 Council of Great City Schools report, but I  
18 understand the importance of that and will,  
19 obviously, liaise with the audit committee.

20 MS. STRAUSS: Hi, can I say something here?

21 MR. MEDVIN: Ms. Strauss, go ahead.

22 MS. STRAUSS: Thank you very much.

23 Look, at the end of day, all this time going  
24 back and forth and basically having these pissing  
25 matches is really, really not necessary.

1 I think that we need to focus on the facts,  
2 make decisions, move forward for the greater  
3 good, try to make changes. Because whatever was  
4 happening, before, obviously, was not yielding a  
5 maximum ROI or doing the best by this district.

6 So how do we just stop all of this and move  
7 forward?

8 Enough is enough.

9 DR. LYNCH-WALSH: I still have my hand up.

10 MS. STRAUSS: Mr. Turso has his hand up.  
11 It's like enough already. Come on.

12 MR. MEDVIN: Mr. Turso?

13 MR. TURSO: Yeah, so I really applaud Ms.  
14 Strauss for stating that. I was going to do  
15 something even more so at the in-person meeting  
16 that got cancelled. But I ask you for just a  
17 moment to consider, as a new member of this  
18 group, what I saw at the last meeting and what I  
19 see at this meeting is extraordinarily just  
20 dysfunctional. We're supposed to be here to make  
21 sure that policies are in place, to stop the  
22 waste, and to funnel as much resources as we can  
23 towards the children and towards academics and  
24 towards our community. And that is not what  
25 we're doing here.

1 I understand, you know, who's emailing who,  
2 who's not replying to who, who believes this, who  
3 believes that. Guys, we are in the middle of a  
4 massive, massive problem HB 1 is coming. Kids  
5 are leaving our district. Enrollment continues  
6 to go down and the quality of the service  
7 continues to plummet. And I wish you could hear  
8 it as a new person, the banter. It's horrific,  
9 guys.

10 So if you're not going to hear it from me, at  
11 least hear it from Ms. Strauss, we need to shift  
12 gears and we need to start looking at things  
13 that's going to enrich these children and make  
14 people want to come back to Broward, because HB 1  
15 is going to make a lot of people look for this --  
16 looking for jobs at Broward County Public  
17 Schools. You can live in denial, but that's  
18 what's going to happen until we as a group come  
19 together and end this and work together. Thank  
20 you.

21 MR. MEDVIN: Thank you. The purpose of this  
22 meeting, as I understand it, is to review this  
23 plan and to assist Mr. Jabouin in preparing his  
24 report and the plan for his workshop with the  
25 board next week. So to go arguing over specific

Page 33

1 items I don't think is really, as Mr. Turso said,  
 2 helping us out at all.  
 3 So, please, direct your comments to the  
 4 generalness of this. I have a couple, and I'm  
 5 sure we all do, and let's try to assist Mr.  
 6 Jabouin in doing what he has to do to get this  
 7 plan approved by the board and then we can get  
 8 involved in specifics that are important to  
 9 discuss.  
 10 Ms. Fertig?  
 11 DR. LYNCH-WALSH: I still have my hand up  
 12 everybody.  
 13 MR. MEDVIN: Okay. Ms. Fertig?  
 14 MS. FERTIG: Yeah, I just was going to --  
 15 okay. I do have some other things that we've  
 16 talked about in the past and they're on the Long  
 17 Range Audit Plan list, and one was a technology  
 18 follow-up that we had talked about doing. We  
 19 talked about it several times, but I see it on  
 20 the long range plan.  
 21 Does that mean, Mr. Jabouin, that you're not  
 22 including it in next year's plan but pushing it  
 23 off another year?  
 24 MR. JABOUIN: Yeah, so, Ms. Fertig, we --  
 25 we -- just due to the items, like, for example,

Page 34

1 we added Title 1, the board has asked for the  
 2 additional projects with respect to educational  
 3 case management, but we have -- what happens with  
 4 some of these technology projects, Ms. Fertig, is  
 5 that, due to the subject matter, there are  
 6 certain areas that are exempt because they cover  
 7 certain technology areas, you know, with respect  
 8 to some of the software, so that visibility is  
 9 not always there, but we are proceeding. You're  
 10 referring to those Tony Hunter projects, and some  
 11 of them also involve working with some  
 12 individuals that are in the law and so you don't  
 13 have that particular visibility with respect to  
 14 that.  
 15 MS. FERTIG: So we left it, last year I  
 16 thought we were going to, and you've made the  
 17 comment, we can't keep looking backwards, we have  
 18 to look at where we are now, which I think kind  
 19 of pertains to what we just said about PPO, but  
 20 also to this. So I'm just taking -- I'm not -- I  
 21 don't want to use the word Recordex, but just the  
 22 whole general area of technology purchases, I  
 23 think we've had a lot of problems with that in  
 24 the past, we were going to revisit it to see if  
 25 things were better. And while I'm on this, we

Page 35

1 had a very robust conversation about changes that  
 2 need to be paid with purchasing two meetings ago  
 3 and I would just like to see -- I know this isn't  
 4 on the audit plan, but I would like to see the  
 5 follow-up of where you are with that chart of  
 6 what's going to be done at the -- if you cannot  
 7 do it at the May meeting then definitely as an  
 8 agenda item on the June meeting.  
 9 I think the follow-up on some of these items  
 10 is as important as the regular to make sure that  
 11 we're making progress with the implementation of  
 12 the recommendations.  
 13 I really kind of hope that we find a way to  
 14 summarize, one, to get an update where we are  
 15 with a lot of the suggestions that were made for  
 16 improving processes, and also to incorporate some  
 17 kind of a review on technology purchases in the  
 18 upcoming audit plan. I think it's critically  
 19 important. It's a lot of money and it's very  
 20 important to make sure that we're maximizing that  
 21 for our schools.  
 22 Thank you.  
 23 MR. JABOUIN: Thank you, Ms. Fertig.  
 24 So regarding, this is the project that was on  
 25 the chief information officer, two chief

Page 36

1 information officers ago, we are moving forward  
 2 with looking at those. We did have a meeting  
 3 with some law enforcement individuals regarding  
 4 one of those projects on the list, but this also  
 5 falls into some of the category of items that,  
 6 once we speak to certain people it's not -- I  
 7 don't have the -- it's their project that they're  
 8 leading with to assist me on. So we are moving  
 9 forward with that. I think I get the picture  
 10 that I need to find a way to articulate that to  
 11 the committee and I will do so.  
 12 MS. FERTIG: Yeah, and I'm not going to  
 13 necessarily suggest that we go back to our  
 14 2016-17 purchases, but that we look forward from  
 15 where we left at to see if we're having any of  
 16 the same problems. Because those were really  
 17 significant.  
 18 MR. JABOUIN: Yes.  
 19 MS. FERTIG: And so I'll leave it at that. I  
 20 just see it on a Long Range Audit Plan and I'm  
 21 just envisioning 10 years from now we're going to  
 22 look back and find out that we never corrected  
 23 the problems we found in 2017, '18, '19.  
 24 MR. JABOUIN: We have looked at some more  
 25 recent purchases that -- that we presented to the

Page 37

1 board with respect to that and I think I need to  
 2 be able to capture that for the committee. The  
 3 reason why it's on there like that, Ms. Fertig,  
 4 is that we'll continue to do so because there was  
 5 a good number of projects. I think, ultimately,  
 6 we are focusing on the larger dollar ones though.  
 7 MR. MEDVIN: Mr. De Meo?  
 8 MR. DE MEO: Yeah, did you -- did you call on  
 9 me?  
 10 MR. MEDVIN: Yes, sir.  
 11 MR. DE MEO: Okay. Thank you. Two items.  
 12 First, could you summarize, briefly, the scope  
 13 and how it was determined which items would be  
 14 included and how you prioritize them? So scope,  
 15 including how you prioritize -- you know, I'm  
 16 getting at audit risk assessment here. Could you  
 17 summarize that for us? And then I have a  
 18 follow-up on that.  
 19 MR. JABOUIN: Yeah, sure. So one of the  
 20 things that's important in this process is the  
 21 different comments that we get, Mr. De Meo. Some  
 22 of them will be at these meetings here where a  
 23 committee member may have a suggestion of  
 24 something that needs to be audited. And so those  
 25 get put aside as well. There's also comments

Page 38

1 from the board members that are made. Sometimes  
 2 it's in my with one-on-one meetings with them and  
 3 sometimes it's at the dais. Those, I stay in  
 4 constant touch with regarding those areas of  
 5 interest. Because, ultimately, we have a certain  
 6 pool of resources and we also, even with the  
 7 outside individuals that we engage, I still need  
 8 to manage them and my team still needs to manage  
 9 the engagements, and we need to set up the  
 10 meetings, and we need to make sure that they're  
 11 getting what they need. So, ultimately, there's  
 12 only a certain amount of available resources that  
 13 we have.  
 14 Taking into account some of that, Mr. De Meo,  
 15 we take a look at different factors regarding  
 16 some of the different subject areas, such as the  
 17 school, such as the department, such as the  
 18 processes, such as the contracts. And those may  
 19 be taking a look at them from a dollar  
 20 standpoint. Also, maybe taking a look at them as  
 21 far as when is the last time this was audited?  
 22 Were there any issues the last time they were  
 23 audited? Have there been any new changes in any  
 24 regulations; any requirements; any laws; any  
 25 policies any procedures? As it pertains to some

Page 39

1 of the schools, have there been any changes to  
 2 the principals? Which may go either one way or  
 3 another, because sometimes a change in principal  
 4 which will require a need for an audit, but  
 5 sometimes if the principal has been there for a  
 6 long time, that provides a different type of risk  
 7 as well.  
 8 So taking those into account, we then have  
 9 the auditor general and what are some of the  
 10 things that they want us to take a look at as  
 11 well. And those become very important.  
 12 Requirements with respect to charter schools;  
 13 requirements with respect to the internal funds;  
 14 all of those types of things are evaluated to be  
 15 able to come up with what our plan would be and  
 16 then now we move forward, taking into account  
 17 some of the comments here, some of the comments  
 18 at the board, the board needing to make certain  
 19 types of decisions regarding either our head  
 20 count or how much we want to spend for outside  
 21 resources which will determine the final plan.  
 22 Now, when the audits happen, and the audits  
 23 are going on during fieldwork, we have to let the  
 24 audit, itself, drive whether or not we pursue a  
 25 matter further. Because we want to make sure

Page 40

1 that the auditors are cognizant to not just the  
 2 audit plan but to be able to look around to make  
 3 sure that there's no other issues that are there.  
 4 So those, ultimately, Mr. De Meo, will  
 5 determine the recommendation that I have with the  
 6 plan.  
 7 MR. DE MEO: So do you discuss -- you perform  
 8 a risk assessment for your own benefit; right?  
 9 Okay. And do you discuss that or share that  
 10 with anyone; the board; or anyone; or your staff;  
 11 or --  
 12 MR. JABOUIN: So I had to discuss that with  
 13 the auditor general during their audit on that  
 14 end. So during my risk assessment meetings I do  
 15 have a discussion with the individuals as far as  
 16 what the purpose of the meeting is, we're trying  
 17 to get their perspective with respect to audit  
 18 risks so we can develop the plan.  
 19 MR. DE MEO: Are the highest risk items that  
 20 you've assessed included in this plan for current  
 21 year? In other words, everything that you've  
 22 assessed as a highest risk, I'd like to know if  
 23 that's included in this plan.  
 24 MR. JABOUIN: So, yes. So what are the  
 25 highest risk areas? Information technology, yes;

Page 41

1 construction, yes; contracts and procurement,  
 2 yes; auditor general regulatory items, yes;  
 3 discipline, behavioral threat assessments, yes;  
 4 maintenance contracts, yes; payroll, yes.  
 5 Now comes the, what are the specific areas  
 6 within those higher risk areas? Because,  
 7 obviously, there are many contracts. Which ones  
 8 get chosen? Well, the ones that have been  
 9 discussed here in these type of meetings. There  
 10 have been comments with respect to vendors.  
 11 There have been comments with respect to certain  
 12 services. And once we come up with those risk  
 13 areas, let's just go ahead and identify which  
 14 ones within that. And I think that there should  
 15 be an opportunity to make some of those specific  
 16 selections as the year goes on. Because we can  
 17 become aware of an issue probably a month from  
 18 now or a week from now or tomorrow that we don't  
 19 know today. Or just the risk factors just change  
 20 over the course of the year. If time permitted,  
 21 and in some organizations that I've worked at,  
 22 we've actually done a quarterly risk assessment  
 23 and modified the audit plan accordingly.  
 24 Something that maybe we can move to a more  
 25 frequent readjustment of the audit plan in this

Page 42

1 organization at some point.  
 2 MR. DE MEO: Okay. And, lastly, on the Long  
 3 Range Audit Plan, on page 24, there are two items  
 4 IT Security - Cyber Security, Logical Access,  
 5 Assessment (Re-Audit of Prior Audit) and  
 6 Information Technology Identity Management Follow  
 7 Up, why aren't those at the top of the list every  
 8 single year and why aren't they included in this  
 9 year?  
 10 MR. JABOUIN: So we had to substitute a  
 11 project that is in here. This was originally  
 12 into our plan and we ended up having to put  
 13 project number 11, the education management  
 14 software one in place of that. You can see, I do  
 15 have some colors, the purple means our IT Audit  
 16 Manager, Jennifer Harpalani, is the one that  
 17 works with CRI on this one. We were going to  
 18 have her work with RSM on that particular one.  
 19 So at the end of the day, Mr. De Meo, as we look  
 20 into the Long Range Audit Plan we can make shifts  
 21 and if that is a -- if that is your thought, I'm  
 22 taking note of that so that way we can go ahead  
 23 and put that into the board meeting. If that is  
 24 -- the items that are on page 24, to put them in,  
 25 and I do think that those are each areas that

Page 43

1 need to be looked at, then something would have  
 2 to come out in the preceding pages.  
 3 MR. DE MEO: Okay. Well, I'd like the  
 4 committee to consider that because I consider  
 5 those two areas extremely -- I consider them, in  
 6 terms of risk assessment I would consider those  
 7 high risk and --  
 8 MR. JABOUIN: I'll make note of that, sir.  
 9 MR. DE MEO: And, also, could you just  
 10 explain to us one more time why you can't share  
 11 your risk assessment with us?  
 12 MR. JABOUIN: So, particularly, Mr. De Meo,  
 13 as it relates to the areas that we look at with  
 14 respect to some of the critical applications,  
 15 particularly as it pertains to our software, our  
 16 security, those are particular areas that -- that  
 17 are part of the assessment.  
 18 MR. DE MEO: But for those, you can share  
 19 your risk assessment with us?  
 20 MR. JABOUIN: Yes, it's because of that  
 21 particular reason, sir.  
 22 MR. DE MEO: So if we asked you to redact  
 23 those items on a risk assessment matrix that you  
 24 could provide us listing the specific areas and  
 25 assessing the risk, assigning risk, could you do

Page 44

1 that? Could you provide us with something like  
 2 that?  
 3 MR. JABOUIN: I could take a look into that,  
 4 sir.  
 5 MR. DE MEO: It would be good because then we  
 6 could compare it with what the plan shows and it  
 7 would -- truthfully, I feel that we're at a  
 8 disadvantage in that we're not able to discharge  
 9 our responsibility as an audit committee without  
 10 seeing an audit risk matrix. And, although I  
 11 have a lot, lot of confidence in your area, in  
 12 your department, and your past and what you've  
 13 done for us, it's hard as a committee member to  
 14 approve or to endorse an audit plan without  
 15 having a comprehensive audit risk assessment.  
 16 So I'll leave it there. But if you could  
 17 provide us with anything, even redacted areas,  
 18 that would be great.  
 19 MR. JABOUIN: Would you -- in order to assist  
 20 you, yourself, with your responsibilities, sir,  
 21 would you, Mr. De Meo, have a conversation with  
 22 me to give you further understanding as to -- as  
 23 to the plan? Because we have to keep in mind  
 24 that if there are areas of interest to the  
 25 committee, this is the opportunity to bring them

1 up, now, so that way they can make their way into  
2 either the current plan or a future plan. And I  
3 do have your comments with respect to -- with  
4 respect to those two areas.

5 MR. DE MEO: Okay. Yeah, this would  
6 obviously be helpful for me.

7 MR. JABOUIN: I failed to mention, the  
8 identity management is on its way right now,  
9 though. One of my team just mentioned that to  
10 me.

11 MS. FERTIG: I just would like to say, I find  
12 Mr. De Meo's comments very helpful and I actually  
13 concur with him on what he said about the IT and  
14 so forth. So if you're having -- you know, I  
15 think it's helpful to have these conversations in  
16 the course of the meeting so that we can all  
17 benefit from the collective knowledge that we  
18 have on the committee, so -- I'm not saying don't  
19 have a meeting, but I am saying that I think it's  
20 important to have that conversation here.

21 DR. LYNCH-WALSH: Mr. Medvin, should I just  
22 jump in whenever I feel like it?

23 MR. JABOUIN: Everyone is going to get their.

24 Ms. Carter-Lynch.

25 MS. CARTER-LYNCH: Okay. I have a question.

1 Because we spend an awful lot of time on going  
2 over things. My question is this, and if anybody  
3 that's an expert in sunshine, please chime in, is  
4 there a possibility, Mr. Jabouin, for us to send,  
5 after getting the materials, copiously perusing  
6 them, that we can send you a list of questions  
7 and we can get the answers to those questions  
8 before the next board -- audit committee meeting  
9 so we won't spend a whole lot of time? All we  
10 would need you to do is give us answers. Is that  
11 a possibility?

12 MR. JABOUIN: So this would be like some of  
13 the questions that we're getting now, whether or  
14 not you can send them. So we send out the  
15 package before -- a week before the meeting. As  
16 you read them you may have some questions that I  
17 would accumulate and then we would need to go  
18 over them at the meeting, Ms. Carter-Lynch.

19 MS. CARTER-LYNCH: That's fine. That's not  
20 the answer to my question. The answer I want to  
21 my question is, one, is that a possibility,  
22 that -- and that's a yes or a no.

23 The second part of it is --

24 MR. JABOUIN: I do think that that's a  
25 possibility to all members, that as you read the

1 document that you could send me some questions  
2 ahead of time and I could include them in the  
3 meeting.

4 MS. CARTER-LYNCH: And I know that you said,  
5 I mean you talk about the resources, the limited  
6 resources of people, but I think it would behoove  
7 us to have that done -- to have to be able to do  
8 that, even if that means that we receive the  
9 packages a little earlier so we can get that back  
10 to you so you can have time to get the answers.  
11 Because I think we spend an awful lot of time,  
12 unproductive in my estimation, on things that we  
13 should already have answers to.

14 MR. JABOUIN: Yeah, the issue, Ms.  
15 Carter-Lynch, is we struggle to get the packages  
16 done a week ahead of time. Trying to put the  
17 report together is -- is a bit of a challenge.  
18 In fact, there has been a few times that some  
19 reports are not ready and we send them a day or  
20 two afterwards. So we can't get them done  
21 earlier because we're sometimes waiting for  
22 management responses. So that is a little bit of  
23 a challenge on that front.

24 MS. CARTER-LYNCH: Well, you know, one thing  
25 I -- let me just say this, we've got to find a

1 better way to do this. We really have to. And  
2 we have to work together to do it. This is the  
3 first committee I've ever been on in my life that  
4 it takes all day to get through an agenda. And,  
5 for me, it bothers me. And I -- and I'll leave  
6 with those comments.

7 MS. STRAUSS: Amen.

8 MR. TURSO: Amen, again.

9 MR. MEDVIN: Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Yes, thank you.

11 Okay. So I concur with Mr. De Meo, and there  
12 are times when committee members may have  
13 something that's confidential that you have to  
14 keep confidential as committee members, and I've  
15 certainly had that on the Facilities Task Force  
16 where we're not allowed to share certain  
17 documents. If there is -- if there are items  
18 that you'd have to redact the level of risk on,  
19 although, I would do it from a general sense  
20 given the nature of it, not an actual sense, so  
21 let's say the internal controls over a certain  
22 area are extremely weak and you don't want to  
23 advertise that to the world, it would still be  
24 something that's high risk without advertising to  
25 the world that you have weak internal controls.

Page 49

1 I'm pretty sure the world is aware of the  
 2 district's weaknesses in terms of internal  
 3 controls for the most part, but I concur with  
 4 having a risk assessment. Because I think that  
 5 several years ago there was one and it kind of  
 6 dropped off. And to Mr. De Meo's point, we are  
 7 at a disadvantage because we don't know what's  
 8 the highest and if we have to pick and choose.  
 9 But related to that, the idea of having to pick  
 10 and choose, I am sure that if something were  
 11 critical and the board agreed it was critical,  
 12 instead of removing something else that's  
 13 critical, they would approve additional funding  
 14 if we can't find something to pull off the audit  
 15 plan.  
 16 So the idea that we have to choose which baby  
 17 to keep and which one to dispose of just doesn't  
 18 sit well with me because all items on this tend  
 19 to matter.  
 20 I don't know that I got an answer -- my  
 21 question that started this whole meeting off  
 22 about, I think it was B-stock or warehouses, I  
 23 wasn't clear on whether we would have an answer.  
 24 I think I read between the lines, and it sounds  
 25 as though there was a line item from the current

Page 50

1 year's audit plan that CRI is -- that we're so  
 2 far behind on that the fieldwork hasn't started  
 3 even though we started out saying the fieldwork  
 4 has started, but it hasn't started because there  
 5 isn't even an engagement letter. And that would  
 6 be on PPO Council of Great City Schools report  
 7 findings. So if I did a request for an audit  
 8 engagement letter there wouldn't be one because  
 9 you haven't even gotten to it even though it was  
 10 on the current year's plan and is now on this  
 11 year's plan again. So -- and I don't want people  
 12 to get lost in there.  
 13 The audit committee bylaws and also even the  
 14 chief auditor's policy, because it's important to  
 15 know we're the audit committee and we do have  
 16 rights and responsibilities, and the chief  
 17 auditor's office has responsibilities to us as  
 18 well, we still have to approve the audit plan.  
 19 That was not removed. Although, it was watered  
 20 down a bit. And our bylaws repeatedly mention  
 21 looking at, and one of the items is to  
 22 periodically evaluate the effectiveness of the  
 23 internal audit plan from the standpoint of how  
 24 effectively the Office of Chief Auditor's  
 25 available time is being utilized and make

Page 51

1 appropriate recommendations to the superintendent  
 2 and the board. That's one mention. There's  
 3 another one at the beginning of the bylaws.  
 4 So it is important to tear through this  
 5 report and we are, in part, evaluating the  
 6 effectiveness of the chief auditor and the  
 7 office, specifically, in this area.  
 8 I also wanted to share with everybody that  
 9 PCG will be back once again. The board  
 10 specifically directed the chief auditor to -- to  
 11 include the prior contract and contracts in what  
 12 CRI was looking at. Because CRI admitted at our  
 13 last meeting, I believe, that they had been  
 14 limited to the current year's contract. He tried  
 15 to have the current one now looked at. But  
 16 multiple board members, and we'll all remember  
 17 the number 58-132E, that was the contract that  
 18 was with PCG prior to the one that was audited  
 19 and it had four or five amendments, and so he's  
 20 been instructed to have them go look at that.  
 21 Because they weren't looking at that contract, a  
 22 lot of their conclusions were done in a vacuum  
 23 with a blindfold on. So I just wanted to share  
 24 that because that came out at the last meeting.  
 25 Let's see. And I think that is all my items.

Page 52

1 Although, wait, no, I take that back.  
 2 I agree on the stuff on page 24 that's on the  
 3 future plan. There are things on here that  
 4 aren't going to keep. Because if we're doing  
 5 long range planning, inspecting portables and  
 6 other relocatables is part of that, so that can't  
 7 wait. The district was supposed to be inspecting  
 8 portables, so I'm not sure if we're auditing the  
 9 inspection process or trying to inspect  
 10 portables. And then there's a mention of  
 11 inspection process; stadiums, grandstands and  
 12 bleachers. The good news is the athletics  
 13 department pretty much already compiled a list of  
 14 which schools even have those things and much  
 15 less the condition of them. But there will be  
 16 another needs assessment that will look at that.  
 17 And I agree on all the technology. If you  
 18 don't ever fix the internal control issues that  
 19 existed in prior years, you don't know if you're  
 20 making the same mistakes moving forward.  
 21 So that's all I have right now. Thank you.  
 22 MR. MEDVIN: If I may, I have a general  
 23 comment. And I don't know if Mr. Jabouin can  
 24 convey it to the board directly or maybe it's the  
 25 responsibility of the committee. It's obvious to

Page 53

1 have me in listening to many of the comments is  
 2 that we have an extensive plan here and we've had  
 3 an extensive plan in the past and not everything  
 4 has, obviously, been completed. There's stuff  
 5 that is carried over and there's stuff that  
 6 should have been completed and it isn't. And I  
 7 think one of our roots of the problem is back to  
 8 our budget and what resources Mr. Jabouin and his  
 9 office has to work with. And I think the board  
 10 should be strongly encouraged and made aware that  
 11 in order for this to be effective we need  
 12 additional resources or budget to retain outside  
 13 auditors. And I think it's the responsibility of  
 14 the committee to transmit that. Because I think  
 15 a lot of the problems we're having is just you  
 16 can't do it all at once. And I think we should  
 17 consider that and I hope Mr. Jabouin can convey  
 18 that in his workshop meeting.

19 I see Mr. Mayersohn has his hand up.

20 MR. JABOUIN: Yeah, if I can please comment,  
 21 Mr. Medvin, on what you mentioned. One of the  
 22 things that I'm planning on exploring going into  
 23 next year is to have additional audit workshops.  
 24 And so that means that after the board approves  
 25 the plan, I can give them a snapshot as to how

Page 54

1 we're looking. So that way things that get  
 2 added, maybe, like in September because we  
 3 weren't aware of a risk, they'll know that this  
 4 is happening in place of this particular project.

5 MR. MEDVIN: As of right now, every time  
 6 there's a potential change we don't have  
 7 resources so something else has to be dropped.  
 8 It's really being almost untenable at times.

9 Mr. Mayersohn?

10 MR. MAYERSOHN: Yeah, just a couple of  
 11 things.

12 Number one, I agree with the comments from  
 13 Mr. De Meo about trying to get lists. That, I  
 14 think would be greatly appreciated, so I hope we  
 15 can accomplish that.

16 The other thing is, you know, I think as Mr.  
 17 Medvin had mentioned, status and the progress of  
 18 current audits that we have. So we're doing a  
 19 plan, but we don't know where we're at on the  
 20 current follow-up process. So if there's  
 21 somewhere in there to give us a timeline of,  
 22 we're 50 percent complete, we're 80 percent  
 23 complete, so at least we have an idea of how much  
 24 time, you know, the Office of the Chief Auditor  
 25 is going to be spending time on it or, you know,

Page 55

1 outside consultants.

2 The other thing, and this is just some of the  
 3 things on internal controls, are these ongoing?  
 4 Because I looked at here, number 34, I think Mr.  
 5 Jabouin we've been talking about this since you  
 6 got started, especially with property and  
 7 inventory. So I don't know where we're at on  
 8 that or if there's a progress. I mean, I'm not  
 9 looking for an answer today, but, again, just  
 10 something that, you know, we know where we're at  
 11 or we haven't started yet or we haven't engaged  
 12 in it, but, you know, it's on the list.

13 The other thing is also on a timetable for  
 14 some of these audits, when they might be  
 15 starting. So if -- you know, again, just my mind  
 16 from a processing, if we're going to be doing 80  
 17 of these audits in the first quarter, is that  
 18 going to lock us in to we have no ability to be  
 19 flexible? Or are we going to do 10 the first  
 20 quarter, another 10 the second quarter, at least  
 21 start, so based upon that risk is that we can  
 22 then look at and figure out, you know, at least  
 23 have that template of what may work and what may  
 24 not work.

25 Then the other two things, and this is just

Page 56

1 on, I guess, the long range plan, I know there's  
 2 a single audit regarding IDEA funding. I guess  
 3 my question that I have -- because I believe that  
 4 matrix funding was at one point in time audited  
 5 from the district and maybe you want to put that  
 6 on a long range plan somewhere along the way.

7 So for those of you who weren't familiar,  
 8 students with disabilities get not only IDEA  
 9 funding from the feds, but they also get a matrix  
 10 funding depending upon how they're ranked on  
 11 their IEP from the state.

12 Sometimes the district has not been in  
 13 compliance with the higher levels of fours and  
 14 fives as opposed to one, two and three, and the  
 15 numbers or whatever may have changed, but my  
 16 concern is that those funds are, actually, going  
 17 where they're supposed to be going and not going  
 18 where, historically, we've had somebody who has  
 19 been paid through a matrix fund who has been  
 20 doing bus duty. So somewhere on the long range  
 21 plan, maybe, take a look at that.

22 Those are my comments.

23 MR. MEDVIN: Ms. Fertig?

24 MS. FERTIG: Thank you. I feel like we're  
 25 going back and forth because we're not answering

Page 57

1 in the same timeframe, but I just -- I just  
 2 wanted to, again, say I concur with what Mr. De  
 3 Meo said about moving that onto the audit plan.  
 4 You mentioned that you're continuing with  
 5 educational software management. Where are you  
 6 moving with that and are we getting an update in  
 7 June? And so does that have to be carried over  
 8 to the next year as opposed to some of these  
 9 other things?  
 10 And then Dr. Lynch-Walsh mentioned the PCG,  
 11 so that's going to be added onto this or you've  
 12 already incorporated it?  
 13 MR. JABOUIN: No, I haven't, Ms. Fertig,  
 14 because this document was prepared before the  
 15 April 11th meeting. So if you go to page 9 of  
 16 the current document that's in your package, the  
 17 Application Patch Management is going to be  
 18 reflected the next time you see this on contract  
 19 58-132E. But we are in the process right now of  
 20 developing the -- this plan and this is where  
 21 this one is going to fit in.  
 22 MS. FERTIG: Okay. And which one? Can you  
 23 say that again, which number?  
 24 MR. JABOUIN: Page 9. If you go to item  
 25 number 6. So the patch management will be

Page 58

1 changed to 58-132E. So the one that Dr.  
 2 Lynch-Walsh was talking on with respect to that.  
 3 MS. FERTIG: Okay. So that will be going in  
 4 that spot and education management, software  
 5 management, I'm getting that all gobbled up, but  
 6 where do you have that?  
 7 MR. JABOUIN: Yes. One moment as I flip  
 8 through the pages.  
 9 MS. FERTIG: Because I was hoping that we  
 10 would get an update on our conversation that  
 11 we've already had on it. It's been several  
 12 months.  
 13 MR. JABOUIN: Hold on one second here.  
 14 So the -- so the -- I mean, obviously, we can  
 15 have a conversation on how things are proceeding,  
 16 but the actual audit is going to take a bit  
 17 longer to do. Let me look at item number 11 on  
 18 page 10 that follows it, Ms. Fertig. That's  
 19 going to be the follow-up to the current project  
 20 as well as the new contract that the board signed  
 21 in January of 2023. So that one will be the new  
 22 contract and the follow-up to the findings on the  
 23 current one and then the one on number 6 on page  
 24 9 is going to be the 58-132E.  
 25 MS. FERTIG: Okay. So I guess my -- I'll

Page 59

1 just put this another way. From the long range  
 2 page there's stuff we've been carrying for years,  
 3 so I just would like to see, if possible, when  
 4 you bring this document back, if we could see  
 5 where you're going to incorporate the various  
 6 technology issues that have been raised today in  
 7 this year's audit plan.  
 8 MR. JABOUIN: It's going to be -- of course,  
 9 I will do it based on what the board comments,  
 10 but just like we did before, just now, we're  
 11 moving the patch management one, we will also  
 12 need to move something out. Like to address Mr.  
 13 De Meo's comments, as far as the cyber security,  
 14 we had initially considered it, but we don't have  
 15 the room for it.  
 16 So part of the interesting aspect of it is,  
 17 it's good that we're able to have a very healthy  
 18 list so we can identify the areas we want to  
 19 focus on, now comes the challenges to be able to  
 20 get them all done along the lines of what Mr.  
 21 Medvin is saying.  
 22 Now, ultimately, getting an outside  
 23 organization to look at certain areas is still  
 24 taxing on me and my team because we have to  
 25 assist them in being able to get their work done,

Page 60

1 their requests set, scheduling the meetings,  
 2 making sure that management is responsive to  
 3 them.  
 4 Also, sometimes the data quality of the  
 5 request that they have needs to be looked at  
 6 because there are a lot of inaccuracies sometimes  
 7 with some of the reports that come out.  
 8 So there is a good amount of work that needs  
 9 to be done even when we outsource it, but, Ms.  
 10 Fertig, ultimately, we do -- I mean, there are  
 11 areas on that page, on page 24, that we really  
 12 would like to get to but we have to make some --  
 13 some choices.  
 14 MS. FERTIG: Okay. It just appears, I know  
 15 we can't vote on anything today, but it seems  
 16 like there are a lot of people that have -- that  
 17 are reaching consensus around that one issue, or  
 18 I'm going to make it multiple, because there's  
 19 numerous things on page 24 that really -- that  
 20 relate to technology. But it seems like there's  
 21 a lot of consensus around IT security, so I hope  
 22 you'll mention that to the board --  
 23 MR. JABOUIN: So noted.  
 24 MS. FERTIG: -- as something that -- you  
 25 know, you're having your meeting with them, then

Page 61

1 you're coming back to us, and -- and so I think  
 2 it's important for them to know.  
 3 And I also wanted to mention, to Mr. Medvin's  
 4 point, this is not something we can do today, but  
 5 nearly every year we have asked the board for a  
 6 larger budget to do this because there are so  
 7 many issues that need to be pursued, so that may  
 8 be something we want to consider in our May  
 9 meeting, having our chair move forward with that.  
 10 Okay. Thank you.  
 11 MR. MEDVIN: Dr. Lynch-Walsh?  
 12 DR. LYNCH-WALSH: Yes, the longer this goes  
 13 on the more I find.  
 14 Accounts payable was a problem on the PCG  
 15 not-quite-an-audit audit. So that's under long  
 16 term. And accounts payable and the slowness with  
 17 which vendors get paid is also a problem on the  
 18 construction side of the house. So -- and  
 19 whether the accounts payable process is in the  
 20 21st century. So that's something I don't think  
 21 we can wait for 10,000 years to audit, especially  
 22 since it's been an issue. It was absolutely part  
 23 of the problem with PCG. And I can tell you that  
 24 it continues -- the process and the paper-based  
 25 minutia that is the accounts payable system in

Page 62

1 Broward Schools is problematic on the  
 2 construction side.  
 3 And then I see payroll and I have a question  
 4 about payroll. Does that include pensions? Have  
 5 pensions been audited at all? And would that be  
 6 included? Because that would be the place I  
 7 would think to find it. Number 12 on page 11.  
 8 MR. JABOUIN: So if an individual leaves the  
 9 district -- can you please ask me what are you  
 10 referring to as far as payroll? Because when we  
 11 take a look to see --  
 12 DR. LYNCH-WALSH: Pensions. Pensions.  
 13 MR. JABOUIN: To see whether or not their  
 14 pension is appropriately calculated; is that your  
 15 question?  
 16 DR. LYNCH-WALSH: Well, whatever. Whether  
 17 that's calculated; whether everything that  
 18 they're being paid is appropriate. Because I  
 19 don't see the word "pension" in here.  
 20 MR. JABOUIN: Okay. So, yes, they're being  
 21 paid appropriately. The thing about the pension  
 22 is that this is something that FRS would be  
 23 involved in. I just wanted to make sure that I  
 24 understood you.  
 25 DR. LYNCH-WALSH: Uh-huh.

Page 63

1 MR. JABOUIN: So --  
 2 DR. LYNCH-WALSH: Well, is there any reason  
 3 pensions can't be included? And where are we on  
 4 the payroll as far as this particular item if we  
 5 go back to last year?  
 6 MR. JABOUIN: Maybe I'll have to speak to you  
 7 to understand what is your question regarding  
 8 payroll, itself. Because the -- the pension is  
 9 something that's calculated outside of the  
 10 district. Obviously, the proper amount has to be  
 11 taken off the employee's paycheck to be given to  
 12 FRS, but I need a better understanding as to what  
 13 your question is.  
 14 DR. LYNCH-WALSH: Okay. So there's no way  
 15 that people could be getting pensions and a  
 16 salary at the same time?  
 17 MR. JABOUIN: If they're getting a pension  
 18 and a salary? So there are requirements as far  
 19 as if an employee can be reemployed by the  
 20 district after they leave. So if that's the  
 21 point we can certainly take a look at that,  
 22 because regulators had -- I recall that there was  
 23 an issue with respect to that when I first  
 24 started. So I understand that point and I can  
 25 absorb that piece of it in.

Page 64

1 DR. LYNCH-WALSH: Okay. And do people get  
 2 cash bonuses ever as part of a pension package?  
 3 MR. JABOUIN: So the sample is taken out of  
 4 the departments that are looked at, but I can  
 5 look at it from a holistic standpoint, as well,  
 6 as we make our selections. I don't have that  
 7 answer to that question.  
 8 DR. LYNCH-WALSH: Okay. I'll bring it up  
 9 again on the 18th.  
 10 MR. MEDVIN: Mr. De Meo?  
 11 MR. DE MEO: I believe, Dr. Nathalie  
 12 Lynch-Walsh, that the pension plan has to be  
 13 audited; is that correct, Mr. Chief Auditor?  
 14 It's audited by an external auditor, so --  
 15 MR. JABOUIN: Yes.  
 16 MR. DE MEO: Have we ever seen those audit  
 17 reports? It might be good. It might help us  
 18 that have questions about what's going on with  
 19 the pensions. It might be good just to present  
 20 those audit reports to us.  
 21 MR. JABOUIN: I'll take a look to see how  
 22 that's done. I mean, probably, just like your  
 23 background -- by the way, we missed the first  
 24 part of your question because the screen froze,  
 25 but I think I understood the question.

Page 65

1 Well, actually, for the purpose of the record  
 2 would you mind repeating the question?  
 3 MR. DE MEO: Yeah, I believe the DOL requires  
 4 that pensions over a certain size, and certainly  
 5 we have more than 100 people, are required to be  
 6 audited, and -- by a certain time and by an  
 7 external qualified auditor. So if you could  
 8 share those reports with us I think that might  
 9 eliminate some of the questions we have about  
 10 pensions.  
 11 MR. JABOUIN: Let me take a look at that.  
 12 I'm familiar with what you're talking about, but  
 13 the Florida Retirement System is the one that  
 14 manages it, so they do get their own audit, I  
 15 assume. So this isn't a situation where an  
 16 organization has like its own separate pension  
 17 plan on the side where they're working with the  
 18 investment advisor and some of that gets audited  
 19 in accordance with DOL requirements. You know,  
 20 here we participate with other municipal  
 21 organizations into the Florida Retirement System.  
 22 There are some municipalities that don't  
 23 participate, and I think that's kind of where  
 24 you're headed, but let me try to get an  
 25 understanding of that so I can go ahead and

Page 66

1 describe that to the committee on the 18th  
 2 because that may not exist or it exists at the  
 3 FRS level.  
 4 MR. DE MEO: It probably exists at the FRS  
 5 level.  
 6 MR. JABOUIN: That's what I'm assuming.  
 7 If I -- if I may, since I don't see any more  
 8 questions, Mr. Medvin, can I please ask the  
 9 committee to please go back and look at page 24?  
 10 I, obviously, have some comments from Ms. Fertig  
 11 and from Mr. De Meo regarding the IT.  
 12 Can I, please, ask the committee to just take  
 13 a look at that list, but also -- and this is  
 14 where I really need the value of the committee.  
 15 Do you think that there are other areas that you  
 16 want to communicate to me that we didn't capture?  
 17 That's what I would like to know, because I'd  
 18 like to be able to tap onto the background here.  
 19 And I see Ms. Fertig has a question.  
 20 MR. MEDVIN: Ms. Fertig?  
 21 MS. FERTIG: Thank you. I don't really have  
 22 a question, I have an observation. There was a  
 23 time when we kept a continual chart of follow-up  
 24 items and that would be our first agenda item,  
 25 would be to kind of see -- and I'm not suggesting

Page 67

1 that this should take hours, but to see that  
 2 there's continual progress going on suggestions  
 3 we've made, whether it's on things that might be  
 4 happening through the RSM audits or the many  
 5 suggestions that were made about purchasing and  
 6 all this year.  
 7 So I think it would be helpful for us and  
 8 maybe resolve some of these ongoing things on  
 9 this list if we just had that follow-up list at  
 10 the beginning of a meeting. And it was a chart,  
 11 Mr. De Meo and Mr. Medvin. And somebody can  
 12 comment on it, but it was a chart so that we  
 13 could see that they were being followed up on and  
 14 what things had been resolved. And I think that  
 15 might save some of the conversations here and  
 16 some of the duplicative work.  
 17 With that said, once we've done that, then,  
 18 you know, obviously, you would be looking to a  
 19 follow-up item, follow-up audit to make sure that  
 20 it's actually happening. And that might be a  
 21 different area. It might not even be the same  
 22 area.  
 23 So I just wanted to make that comment.  
 24 There's been a lot of questions about how things  
 25 are being followed up on, and, hopefully, just

Page 68

1 having a chart would make it simple to go through  
 2 it at meeting. Thank you.  
 3 MR. MEDVIN: I do remember the chart.  
 4 Ms. Carter-Lynch?  
 5 MS. CARTER-LYNCH: Well, I just want to  
 6 concur with Ms. Fertig. That would probably --  
 7 because I was going to make that same suggestion,  
 8 that everything that -- all of the questions that  
 9 Dr. Walsh-Lynch [sic] and everybody has asked  
 10 about, because I keep hearing, going back to next  
 11 year, going back to the year before or two or  
 12 three years, if we could just have a list of  
 13 everything that has been -- the questions that  
 14 were asked prior to this particular meeting, if  
 15 we have that list first, and let's go over that  
 16 and get answers, then we won't have to keep going  
 17 back to it. Or if there aren't any answers, then  
 18 we'll get that, too. So I totally agree with  
 19 that and let that be our first agenda item.  
 20 MR. MEDVIN: I believe that's how it used to  
 21 be. That's not a bad idea at all.  
 22 Okay. Dr. Lynch-Walsh, I think your hand's  
 23 up.  
 24 DR. LYNCH-WALSH: It is. Actually, follow-up  
 25 is part of the chief auditor's policy. There is

<p style="text-align: right;">Page 69</p> <p>1 a -- there are certain things that are supposed  2 to happen in terms of follow-up. I can't say  3 that that's been happening.  4 But, also, on page 11 of this current audit  5 plan and page 12, you may recall that the  6 deliverables that are being audited, a couple of  7 months ago or whenever we had the last one, the  8 12-month look ahead in the staffing plans were  9 not being done by AECOM because nobody noticed  10 that they weren't getting done in terms of they  11 were providing staffing plans, but not from the  12 standpoint of a 12-month look ahead. And people  13 in charge should have noticed that those were not  14 getting done.  15 And those are important because, depending on  16 where the program is, that dictates how much  17 staffing they need to have. And, actually, when  18 we wrote the RFQ that led to AECOM coming on  19 board, it was an RSM recommendation to ensure  20 that they did a 12-month look-ahead and then also  21 quarterly did a look-ahead, so that they never  22 have more staffing, whether it be their staff or  23 subs, than what was needed to execute the  24 projects that were moving forward. And in lieu  25 of that -- and that was because during Heery, the</p>	<p style="text-align: right;">Page 71</p> <p>1 comes out in May and we knew that their contract  2 was coming up. So next week, actually, we'll be  3 discussing their contract and looking at staffing  4 in particular.  5 But in terms of deliverables we're not clear  6 on who's choosing which deliverables to look at  7 in terms of what RSM is doing, and then, also,  8 they haven't looked at subs in a while. They  9 only looked at one sub, and I don't know why they  10 only looked at one firm when they did look at  11 subs. So I would like to see that revisited.  12 And also we have two program managers, we  13 have AECOM and we have Atkins, and more often  14 than not it's all AECOM and never Atkins. Atkins  15 does cost and program controls, AECOM is running  16 the SMART program.  17 It seems like they should both be getting  18 reviewed, but also we need to have more clarity  19 on which deliverables and services. So just like  20 I wanted to know the scope of work for the  21 Council of Great City Schools, on May 18th I want  22 to know what are we proposing for number 13, 14,  23 15 and 16, what -- and I know it can change if  24 things come up, but what deliverables and  25 services are proposed to be examined? Because we</p>
<p style="text-align: right;">Page 70</p> <p>1 Heery years that never happened. And when AECOM  2 came on board we had to hit reserves for, I  3 believe, 47 million because in the project  4 budgets during the Heery period all the overhead  5 was depleted. And so in order to pay the new  6 program manager they needed to pull 47 million  7 out of reserves.  8 The three-year period for AECOM is drawing to  9 a close and they're looking at renewals. And  10 this dates back -- so, if it's three years, that  11 dates back to 2020. I was not on the selection  12 committee when AECOM came on board. They  13 committed to 45 percent M/WBE even though the  14 district's requirement is 29 or 30 percent. And  15 that should have never happened. And nor is it  16 realistic, necessarily, because, again, you have  17 the scalable staffing plan. So you may not at  18 some point have 45 percent worth of work. You  19 would effectively need to inflate invoices or  20 create work in order to maintain that level.  21 They also have two subs that are not M/WBE  22 that provide staff augmentation. The level of  23 their involvement may change. So, actually, the  24 task force is going to be looking, we've been  25 trying to get to staffing because the org chart</p>	<p style="text-align: right;">Page 72</p> <p>1 were missing kind of a critical one, the  2 staffing, prior to this.  3 MS. STRAUSS: I'm sorry. Wasn't this  4 supposed to end at noon? It's now 12:30.  5 MR. MEDVIN: We had a lot to talk about. The  6 timing is at the point that it's getting kind of  7 late for some of us. I think it's time to bring  8 the meeting to a close.  9 Mr. Jabouin, you'll be presenting all these  10 comments at the workshop next week?  11 MR. JABOUIN: Yes, I will be, sir.  12 And thank you everybody. I realize we went  13 past time and I appreciate the committee's  14 comments as we make the program better.  15 MR. MEDVIN: Okay. Our next scheduled  16 meeting is May 18th, 9:30 in the school board  17 building. Hope to see you all there. And thank  18 you so much for your participation today.  19 MR. JABOUIN: Thank you.  20 MR. TURSO: Thank you.  21 MR. MAYERSOHN: Thank you.  22 MS. IGHODARO: I don't know if attendance was  23 taken, but Itohan was on the phone. Thank you.  24 (Meeting was adjourned at 12:32 p.m.)  25</p>

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

REPORTER'S CERTIFICATE  
STATE OF FLORIDA  
COUNTY OF BROWARD

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

Dated this 3rd day of May, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter

<b>A</b>				
<b>a.m</b> 1:16 6:7	22:25 35:8 48:4 66:24 68:19	<b>approves</b> 53:24	6:16 7:1,5,12 10:18	<b>back</b> 8:20 10:14,24
<b>ability</b> 22:5,7 55:18	<b>aggressive</b> 21:2	<b>April</b> 1:15 5:23 13:17	15:13 16:1,16 17:2	13:21 20:7 22:18
<b>able</b> 12:19 17:14	<b>ago</b> 27:5 35:2 36:1	15:1 16:15,15 17:9	17:6,9,10,18,23,25	23:7 27:5 28:5
18:11 19:8,12,14,22	49:5 69:7	21:17 24:14 57:15	18:24,25 19:2,18,22	30:24 32:14 36:13
19:24 20:1,5 21:3	<b>agree</b> 14:12,13,14	<b>area</b> 21:1 26:22 27:1	20:7 21:25 22:2,9	36:22 47:9 51:9
24:8 37:2 39:15	52:2,17 54:12 68:18	34:22 44:11 48:22	22:21,23,25 23:23	52:1 53:7 56:25
40:2 44:8 47:7	<b>agreed</b> 49:11	51:7 67:21,22	24:5,17,18,19 25:15	59:4 61:1 63:5 66:9
59:17,19,25 66:18	<b>ahead</b> 12:18 20:10	<b>areas</b> 19:21 20:14,17	26:23 27:16,22 28:5	68:10,11,17 70:10
<b>absolute</b> 19:6	24:6 30:21 41:13	20:18,24 21:6,6	28:25 29:5,22,23	70:11
<b>absolutely</b> 61:22	42:22 47:2,16 65:25	25:5 34:6,7 38:4,16	30:19 33:17 35:4,18	<b>background</b> 64:23
<b>absorb</b> 63:25	69:8,12	40:25 41:5,6,13	36:20 37:16 39:4,24	66:18
<b>academics</b> 31:23	<b>Allegiance</b> 3:6,7	42:25 43:5,13,16,24	40:2,13,17 41:23,25	<b>backwards</b> 34:17
<b>Access</b> 42:4	<b>allowed</b> 48:16	44:17,24 45:4 59:18	42:3,5,15,20 44:9	<b>bad</b> 68:21
<b>accomplish</b> 54:15	<b>Amen</b> 48:7,8	59:23 60:11 66:15	44:10,14,15 46:8	<b>banter</b> 32:8
<b>account</b> 38:14 39:8	<b>amendments</b> 51:19	<b>arguing</b> 32:25	49:14 50:1,7,13,15	<b>based</b> 12:4 55:21
39:16	<b>amount</b> 15:19 21:12	<b>articulate</b> 36:10	50:18,23 53:23 56:2	59:9
<b>accounts</b> 61:14,16,19	30:1,4 38:12 60:8	<b>aside</b> 37:25	57:3 58:16 59:7	<b>basically</b> 30:24
61:25	63:10	<b>asked</b> 6:8 9:2,11 34:1	61:15,21 64:16,20	<b>Bass</b> 1:23,23 2:12
<b>accumulate</b> 46:17	<b>Andrew</b> 2:2 4:3	43:22 61:5 68:9,14	65:14 67:19 69:4	4:15 73:4,14
<b>achieve</b> 21:4	<b>Andrews</b> 1:24	<b>asking</b> 8:3,7,9,13	<b>audited</b> 28:2 37:24	<b>beginning</b> 51:3 67:10
<b>acknowledge</b> 4:12	<b>answer</b> 6:19 8:23	14:1 25:22 26:6	38:21,23 51:18 56:4	<b>behavioral</b> 20:21
<b>action</b> 20:4,8	14:15 46:20,20	<b>asks</b> 14:11	62:5 64:13,14 65:6	41:3
<b>activity</b> 23:12	49:20,23 55:9 64:7	<b>aspect</b> 59:16	65:18 69:6	<b>behoove</b> 47:6
<b>actual</b> 8:24 48:20	<b>answered</b> 12:22	<b>aspects</b> 19:10 26:24	<b>auditing</b> 18:14,17	<b>believe</b> 9:7 51:13 56:3
58:16	<b>answering</b> 56:25	<b>assessed</b> 40:20,22	52:8	64:11 65:3 68:20
<b>add</b> 23:16	<b>answers</b> 15:9 46:7,10	<b>assessing</b> 43:25	<b>auditor</b> 2:8,9 3:12	70:3
<b>added</b> 17:24 34:1	47:10,13 68:16,17	<b>assessment</b> 37:16	4:11 9:11,24 13:11	<b>believes</b> 32:2,3
54:2 57:11	<b>Anthony</b> 2:4 3:17	40:8,14 41:22 42:5	15:21 17:22 18:3	<b>benefit</b> 40:8 45:17
<b>additional</b> 34:2 49:13	<b>anticipate</b> 30:14	43:6,11,17,19,23	20:13,21 39:9 40:13	<b>best</b> 31:5
53:12,23	<b>antifraud</b> 19:13	44:15 49:4 52:16	41:2 51:6,10 54:24	<b>better</b> 18:24 34:25
<b>address</b> 20:10 59:12	<b>anybody</b> 10:19 46:2	<b>assessments</b> 20:22	64:13,14 65:7	48:1 63:12 72:14
<b>adequacy</b> 18:9	<b>anybody's</b> 10:7	41:3	<b>auditor's</b> 50:14,17,24	<b>bid</b> 23:20
<b>adjourned</b> 72:24	<b>anymore</b> 29:5	<b>assigned</b> 18:11	68:25	<b>bit</b> 47:17,22 50:20
<b>adjust</b> 24:8	<b>appear</b> 25:8	<b>assigning</b> 43:25	<b>auditors</b> 40:1 53:13	58:16
<b>adjustments</b> 18:2	<b>appears</b> 60:14	<b>assist</b> 32:23 33:5 36:8	<b>audits</b> 19:7 20:12,16	<b>bleachers</b> 52:12
<b>administrative</b> 4:22	<b>applaud</b> 31:13	44:19 59:25	20:18 27:19 39:22	<b>blindfold</b> 51:23
6:15 15:23	<b>Application</b> 57:17	<b>assistant</b> 4:13	39:22 54:18 55:14	<b>board</b> 1:3 4:25 5:12
<b>admitted</b> 51:12	<b>applications</b> 43:14	<b>Association</b> 18:16	55:17 67:4	6:7 9:21 15:14,20
<b>advance</b> 16:15	<b>applies</b> 11:19	<b>assume</b> 65:15	<b>augmentation</b> 70:22	16:19 17:3,5,17,20
<b>advertise</b> 48:23	<b>apply</b> 9:16	<b>assuming</b> 21:17 66:6	<b>authorized</b> 73:6	17:21 18:1 24:6,13
<b>advertised</b> 5:2	<b>appreciate</b> 72:13	<b>assurance</b> 19:5,6,6	<b>available</b> 28:10 38:12	32:25 33:7 34:1
<b>advertising</b> 48:24	<b>appreciated</b> 54:14	<b>assure</b> 24:20	50:25	37:1 38:1 39:18,18
<b>advised</b> 10:8	<b>appropriate</b> 51:1	<b>athletics</b> 52:12	<b>Avenue</b> 1:24	40:10 42:23 46:8
<b>advisor</b> 65:18	62:18	<b>Atkins</b> 71:13,14,14	<b>aware</b> 10:11 19:10	49:11 51:2,9,16
<b>AECOM</b> 69:9,18	<b>appropriately</b> 62:14	<b>attendance</b> 2:1 72:22	41:17 49:1 53:10	52:24 53:9,24 58:20
70:1,8,12 71:13,14	62:21	<b>attending</b> 16:4	54:3	59:9 60:22 61:5
71:15	<b>approval</b> 17:4	<b>attorney</b> 10:6	<b>awful</b> 46:1 47:11	69:19 70:2,12 72:16
<b>afoul</b> 8:11	<b>approve</b> 17:22 44:14	<b>audio</b> 14:7		<b>bonuses</b> 64:2
<b>agenda</b> 3:5 5:7,16 6:9	49:13 50:18	<b>audit</b> 1:5 3:12 4:25	<b>B</b>	<b>book</b> 23:12
7:11 8:4 16:14	<b>approved</b> 15:20 33:7	5:8,9,11,11,17,22	<b>B-stock</b> 13:15 49:22	<b>bothers</b> 48:5
		5:23,25 6:2,3,5,13	<b>baby</b> 49:16	<b>break</b> 26:13

<b>Brian</b> 4:13	<b>certify</b> 73:6	<b>colors</b> 42:15	<b>compliance</b> 22:13	8:22 9:4 35:1 44:21
<b>briefly</b> 37:12	<b>chair</b> 2:2,2 5:6 6:21	<b>come</b> 7:13 19:25 20:7	56:13	45:20 58:10,15
<b>bring</b> 8:20 13:16	7:7,12,14,22 8:15	31:11 32:14,18	<b>comprehensive</b> 44:15	<b>conversations</b> 6:25
22:16,18 44:25 59:4	8:17 9:5 12:5 13:6,7	39:15 41:12 43:2	<b>concern</b> 26:22 27:8	45:15 67:15
64:8 72:7	13:10,11 21:15,18	60:7 71:24	56:16	<b>convey</b> 52:24 53:17
<b>broad</b> 23:11	61:9	<b>comes</b> 27:25 29:23	<b>concise</b> 15:6	<b>copiously</b> 46:5
<b>Broward</b> 1:3 5:1	<b>challenge</b> 47:17,23	41:5 59:19 71:1	<b>concludes</b> 15:23	<b>copy</b> 13:3
32:14,16 62:1 73:3	<b>challenges</b> 59:19	<b>coming</b> 28:5 30:12	<b>conclusion</b> 19:25	<b>correct</b> 64:13
73:11	<b>chance</b> 20:25	32:4 61:1 69:18	<b>conclusions</b> 51:22	<b>corrected</b> 36:22
<b>BRYAN</b> 2:9	<b>change</b> 16:18 39:3	71:2	<b>concur</b> 45:13 48:11	<b>Correction</b> 16:23
<b>budget</b> 53:8,12 61:6	41:19 54:6 70:23	<b>comment</b> 34:17 52:23	49:3 57:2 68:6	<b>cost</b> 71:15
<b>budgets</b> 70:4	71:23	53:20 67:12,23	<b>condition</b> 52:15	<b>Council</b> 22:14,19
<b>building</b> 24:24 72:17	<b>changed</b> 15:19 56:15	<b>comments</b> 5:9,12,15	<b>conduct</b> 29:4	24:11,14,15,21
<b>bureaucracy</b> 9:6	58:1	6:6 13:24 15:24	<b>conducted</b> 5:3	25:16 26:10 27:15
<b>bus</b> 56:20	<b>changes</b> 31:3 35:1	16:18,19,21 17:11	<b>conducting</b> 28:25	28:8,22 29:1 30:17
<b>business</b> 5:3	38:23 39:1	17:18 18:25 27:14	29:7	50:6 71:21
<b>bylaws</b> 50:13,20 51:3	<b>changing</b> 24:9	33:3 37:21,25 39:17	<b>confidence</b> 44:11	<b>count</b> 39:20
	<b>charge</b> 69:13	39:17 41:10,11 45:3	<b>confidential</b> 48:13,14	<b>County</b> 1:3 5:1 32:16
	<b>chart</b> 35:5 66:23	45:12 48:6 53:1	<b>consensus</b> 60:17,21	73:3,11
<b>C</b>	67:10,12 68:1,3	54:12 56:22 59:9,13	<b>consider</b> 31:17 43:4,4	<b>couple</b> 33:4 54:10
<b>calculated</b> 62:14,17	70:25	66:10 72:10,14	43:5,6 53:17 61:8	69:6
63:9	<b>charter</b> 39:12	<b>committed</b> 13:10	<b>consideration</b> 17:3	<b>course</b> 41:20 45:16
<b>call</b> 3:10 4:20 12:9	<b>chief</b> 2:8,9 3:12 4:11	70:13	<b>considered</b> 10:8,14	59:8
37:8	9:11,24 13:11 15:21	<b>committee</b> 1:5 2:1	11:10 59:14	<b>court</b> 1:22 2:12 4:14
<b>called</b> 5:6 12:14	17:22 18:3 27:21	3:13 4:25 5:9,11,18	<b>consolidation</b> 25:9	73:4,14
15:15	35:25,25 50:14,16	5:22,24 6:5,14,15	<b>constant</b> 38:4	<b>courtesy</b> 12:24
<b>calling</b> 10:18,22 15:3	50:24 51:6,10 54:24	6:17,25 7:1,5,12	<b>construction</b> 20:19	<b>cover</b> 20:16,18 34:6
<b>cancelled</b> 5:24 17:13	64:13 68:25	9:14,19,25 11:24	41:1 61:18 62:2	<b>create</b> 11:15 70:20
31:16	<b>children</b> 31:23 32:13	12:17 15:14,18,22	<b>consultants</b> 28:23	<b>CRI</b> 28:13,23 42:17
<b>cap</b> 30:10	<b>chime</b> 46:3	16:1,11 17:9,10,14	55:1	50:1 51:12,12
<b>capture</b> 37:2 66:16	<b>choices</b> 60:13	17:18 18:25 20:8,9	<b>contacted</b> 10:5	<b>critical</b> 43:14 49:11
<b>Carr</b> 29:17 30:7	<b>choose</b> 24:6 49:8,10	21:7,13,16,19 24:5	<b>contents</b> 10:12	49:11,13 72:1
<b>carried</b> 53:5 57:7	49:16	25:13 26:23 27:13	<b>continual</b> 66:23 67:2	<b>critically</b> 35:18
<b>carrying</b> 59:2	<b>choosing</b> 71:6	28:1 29:10 30:19	<b>continue</b> 37:4	<b>cure</b> 20:5
<b>Carter-Lynch</b> 2:3	<b>chosen</b> 41:8	36:11 37:2,23 43:4	<b>continues</b> 32:5,7	<b>current</b> 21:24 22:1,9
3:13 4:16,16 45:24	<b>City</b> 22:15,19 24:12	44:9,13,25 45:18	61:24	22:22,24 23:3,20
45:25 46:18,19 47:4	24:15,16,22 25:17	46:8 48:3,12,14	<b>continuing</b> 57:4	24:17 25:5 26:9
47:15,24 68:4,5	26:10 27:15 28:8,23	50:13,15 52:25	<b>continuous</b> 18:23	40:20 45:2 49:25
<b>case</b> 20:6 34:3	29:1 30:17 50:6	53:14 66:1,9,12,14	<b>contract</b> 22:10 23:22	50:10 51:14,15
<b>cash</b> 64:2	71:21	70:12	28:21 51:11,14,17	54:18,20 57:16
<b>category</b> 36:5	<b>clarification</b> 9:22	<b>committee's</b> 72:13	51:21 57:18 58:20	58:19,23 69:4
<b>central</b> 25:4	<b>clarify</b> 8:1	<b>Committees</b> 15:16	58:22 71:1,3	<b>cyber</b> 42:4 59:13
<b>century</b> 61:20	<b>clarity</b> 71:18	<b>communicate</b> 66:16	<b>contracts</b> 20:20,22	
<b>certain</b> 22:14 24:15	<b>classrooms</b> 24:25	<b>community</b> 31:24	38:18 41:1,4,7	<b>D</b>
25:16 26:10 27:14	<b>clear</b> 8:25 9:9,15 10:4	<b>compare</b> 44:6	51:11	<b>Dahl</b> 2:3 3:15,16
27:25 28:22 34:6,7	11:25 12:24 15:5	<b>compiled</b> 52:13	<b>control</b> 27:24 52:18	<b>dais</b> 38:3
36:6 38:5,12 39:18	49:23 71:5	<b>complete</b> 54:22,23	<b>controls</b> 18:10 19:13	<b>damage</b> 16:7
41:11 48:16,21	<b>close</b> 23:17 70:9 72:8	73:8	23:20 27:17 48:21	<b>data</b> 27:16 60:4
59:23 65:4,6 69:1	<b>closures</b> 24:25	<b>completed</b> 22:12,21	48:25 49:3 55:3	<b>Dated</b> 73:10
<b>certainly</b> 28:6 48:15	<b>cognizant</b> 40:1	23:15 24:19 27:18	71:15	<b>dates</b> 8:3 70:10,11
63:21 65:4	<b>collective</b> 45:17	53:4,6	<b>conversation</b> 7:17	<b>day</b> 16:4,5 30:23
<b>CERTIFICATE</b> 73:1				

42:19 47:19 48:4 73:10	<b>disadvantage</b> 44:8 49:7	<b>drive</b> 29:8 39:24	61:21	<b>Fertig</b> 2:2 3:19,20,21 14:3,5,6 15:5,11,12 15:24 26:13,15 27:11 33:10,13,14 33:24 34:4,15 35:23 36:12,19 37:3 45:11 56:23,24 57:13,22 58:3,9,18,25 60:10 60:14,24 66:10,19 66:20,21 68:6
<b>days</b> 11:9,13	<b>discharge</b> 44:8	<b>dropped</b> 23:11 49:6 54:7	<b>estimating</b> 24:24	<b>fieldwork</b> 18:22 22:24 24:2,3 28:24 28:25 29:4,7 39:23 50:2,3
<b>De</b> 2:4 3:17,18 37:7,8 37:11,21 38:14 40:4 40:7,19 42:2,19 43:3,9,12,18,22 44:5,21 45:5,12 48:11 49:6 54:13 57:2 59:13 64:10,11 64:16 65:3 66:4,11 67:11	<b>discipline</b> 20:21 41:3	<b>due</b> 33:25 34:5	<b>estimation</b> 47:12	<b>figure</b> 55:22
<b>deal</b> 12:17	<b>discuss</b> 4:22 7:14 10:12 33:9 40:7,9 40:12	<b>duplicative</b> 67:16	<b>evaluate</b> 12:20 50:22	<b>fill</b> 20:1
<b>December</b> 15:20	<b>discussed</b> 6:4,22 17:7 18:4 41:9	<b>duty</b> 56:20	<b>evaluated</b> 12:5 39:14	<b>final</b> 17:22 39:21
<b>decisions</b> 31:2 39:19	<b>discussing</b> 71:3	<b>dysfunctional</b> 31:20	<b>evaluating</b> 13:18 51:5	<b>Finance</b> 6:11
<b>deem</b> 12:6 20:4,15	<b>discussion</b> 8:11 40:15	<hr/> <b>E</b> <hr/>	<b>eventually</b> 5:10	<b>find</b> 13:8 20:12 22:7 35:13 36:10,22 45:11 47:25 49:14 61:13 62:7
<b>definitely</b> 27:2 35:7	<b>discussions</b> 18:3	<b>earlier</b> 47:9,21	<b>everybody</b> 3:3 9:16 11:19 14:21 15:4,6 16:4 33:12 51:8 68:9 72:12	<b>finding</b> 27:20 28:23
<b>deleted</b> 17:24	<b>dispose</b> 49:17	<b>easier</b> 22:1	<b>exactly</b> 14:9 23:6	<b>findings</b> 22:15 24:16 25:17 26:11 27:14 28:3 29:2 30:16 50:7 58:22
<b>deliverables</b> 69:6 71:5,6,19,24	<b>distinguish</b> 8:12	<b>education</b> 29:15 42:13 58:4	<b>examined</b> 71:25	<b>fine</b> 46:19
<b>demand</b> 20:10	<b>district</b> 15:16 18:10 19:11,21 20:17 22:13 24:9 31:5 32:5 52:7 56:5,12 62:9 63:10,20	<b>educational</b> 34:2 57:5	<b>example</b> 8:14 10:13 27:20 29:14 33:25	<b>finish</b> 6:11 30:9
<b>denial</b> 32:17	<b>district's</b> 4:11 18:9 49:2 70:14	<b>effective</b> 53:11	<b>excused</b> 4:5	<b>finished</b> 23:17
<b>department</b> 10:19 18:20 38:17 44:12 52:13	<b>document</b> 6:3 16:13 16:14,17 17:6,16,19 18:6 21:16,20 22:6 22:6 23:3 26:2 28:14 47:1 57:14,16 59:4	<b>effectively</b> 50:24 70:19	<b>execute</b> 69:23	<b>firm</b> 29:18 71:10
<b>departments</b> 64:4	<b>documents</b> 26:3,5 28:7 48:17	<b>effectiveness</b> 18:9 22:12 50:22 51:6	<b>Executive</b> 2:10	<b>first</b> 9:17 16:5 21:22 22:4 24:12 37:12 48:3 55:17,19 63:23 64:23 66:24 68:15 68:19
<b>dependent</b> 19:21	<b>doing</b> 7:20 13:12 18:21 21:11 27:4 29:18 30:10 31:5,25 33:6,18 52:4 54:18 55:16 56:20 71:7	<b>efficient</b> 19:14	<b>exempt</b> 34:6	<b>fiscal</b> 24:24
<b>depending</b> 56:10 69:15	<b>DOL</b> 65:3,19	<b>either</b> 23:15 27:22 39:2,19 45:2	<b>exist</b> 66:2	<b>fit</b> 57:21
<b>depleted</b> 70:5	<b>dollar</b> 37:6 38:19	<b>eliminate</b> 65:9	<b>existed</b> 52:19	<b>five</b> 51:19
<b>describe</b> 66:1	<b>dollars</b> 30:1	<b>email</b> 9:17 10:9,10 11:20 12:2 13:1 15:18,22	<b>exists</b> 66:2,4	<b>fives</b> 56:14
<b>described</b> 12:19	<b>Dr</b> 2:5 3:13,24,25 7:23,24,25 10:16 11:5 12:8,11,23 13:25 14:2,9,19 15:10 21:22,23 23:2 23:5 24:4,10 25:20 25:24 26:4 28:4,19 30:14 31:9 33:11 45:21 48:9,10 57:10 58:1 61:11,12 62:12 62:16,25 63:2,14 64:1,8,11 68:9,22 68:24	<b>emailing</b> 32:1	<b>expects</b> 66:2,4	<b>fix</b> 52:18
<b>despite</b> 11:21	<b>drawing</b> 70:8	<b>emails</b> 7:15 9:13 10:2 10:7 12:13	<b>expect</b> 11:22 13:20	<b>FL</b> 1:24
<b>destination</b> 29:9		<b>employee</b> 63:19	<b>expedite</b> 14:16	<b>flexible</b> 55:19
<b>detail</b> 23:11		<b>employee's</b> 63:11	<b>experienced</b> 11:21	<b>flip</b> 58:7
<b>determine</b> 39:21 40:5		<b>employing</b> 25:6	<b>expert</b> 46:3	<b>flood</b> 16:6
<b>determined</b> 7:12 37:13		<b>empty</b> 25:9	<b>explain</b> 43:10	<b>Floor</b> 1:24
<b>develop</b> 40:18		<b>encouraged</b> 53:10	<b>exploring</b> 53:22	<b>Florida</b> 65:13,21 73:2 73:5,11
<b>developing</b> 57:20		<b>ended</b> 29:19 42:12	<b>extensive</b> 53:2,3	<b>focus</b> 31:1 59:19
<b>dictates</b> 69:16		<b>endorse</b> 44:14	<b>external</b> 64:14 65:7	<b>focusing</b> 37:6
<b>different</b> 11:16 19:10 19:10 26:24 28:25 37:21 38:15,16 39:6 67:21		<b>enforcement</b> 21:9 36:3	<b>extraordinarily</b> 31:19	<b>follow</b> 22:14 24:15
<b>dig</b> 13:8		<b>engage</b> 38:7	<b>extremely</b> 43:5 48:22	
<b>digging</b> 13:6,7		<b>engaged</b> 55:11	<hr/> <b>F</b> <hr/>	
<b>direct</b> 17:21 33:3		<b>engagement</b> 25:19 26:12 28:10,12,16 29:2 30:7,15 50:5,8	<b>facilities</b> 19:22 27:21 48:15	
<b>directed</b> 51:10		<b>engagements</b> 38:9	<b>fact</b> 10:1 11:3 23:12 47:18	
<b>directly</b> 7:16 52:24		<b>enrich</b> 32:13	<b>factors</b> 38:15 41:19	
<b>disabilities</b> 56:8		<b>Enrollment</b> 32:5	<b>facts</b> 31:1	
		<b>ensure</b> 7:20 69:19	<b>failed</b> 45:7	
		<b>entitled</b> 8:6	<b>fall</b> 13:21	
		<b>envisioning</b> 36:21	<b>falls</b> 36:5	
		<b>Erhard</b> 2:9 4:14	<b>familiar</b> 56:7 65:12	
		<b>especially</b> 25:9 55:6	<b>far</b> 21:15 22:20 25:22 38:21 40:15 50:2 59:13 62:10 63:4,18	
			<b>fear</b> 9:6	
			<b>feds</b> 56:9	
			<b>feel</b> 44:7 45:22 56:24	

25:16,23 26:10 27:2 28:22 42:6	58:5 59:22 63:15,17 69:10,14 71:17 72:6	<b>guys</b> 3:20 32:3,9	<b>I</b>	17:2
<b>follow-up</b> 13:5 30:3 33:18 35:5,9 37:18 54:20 58:19,22 66:23 67:9,19,19 68:24 69:2	<b>give</b> 8:13 44:22 46:10 53:25 54:21	<b>H</b>	<b>idea</b> 49:9,16 54:23 56:2,8 68:21	<b>initially</b> 59:14
<b>followed</b> 67:13,25	<b>given</b> 48:20 63:11	<b>hand</b> 14:4 31:9,10 33:11 53:19	<b>identify</b> 41:13 59:18	<b>insane</b> 9:6
<b>following</b> 3:1 17:5	<b>giving</b> 13:19	<b>hand's</b> 68:22	<b>identity</b> 42:6 45:8	<b>inspect</b> 52:9
<b>follows</b> 58:18	<b>go</b> 7:4 12:18,18 20:23 21:19 23:7 24:6	<b>happen</b> 32:18 39:22 69:2	<b>IEP</b> 56:11	<b>inspecting</b> 52:5,7
<b>force</b> 8:2 48:15 70:24	26:2,5 30:21 32:6	<b>happened</b> 8:19 70:1 70:15	<b>Ighodaro</b> 2:4 3:22 72:22	<b>inspection</b> 52:9,11
<b>forecast</b> 5:8,10 16:16	32:25 36:13 39:2	<b>happening</b> 27:7 31:4 54:4 67:4,20 69:3	<b>ignore</b> 9:5	<b>inspector</b> 20:14
<b>foregoing</b> 73:7	41:13 42:22 46:17	<b>happens</b> 34:3	<b>II</b> 2:9	<b>instance</b> 28:8
<b>former</b> 15:15	51:20 57:15,24 63:5	<b>happily</b> 16:5	<b>imagine</b> 21:19	<b>instructed</b> 51:20
<b>Fort</b> 1:24 73:10	65:25 66:9 68:1,15	<b>hard</b> 44:13	<b>imbedded</b> 17:11	<b>interest</b> 38:5 44:24
<b>forth</b> 30:24 45:14 56:25	<b>goal</b> 19:12	<b>Harpalani</b> 42:16	<b>impact</b> 24:24 30:4	<b>interesting</b> 59:16
<b>forward</b> 7:21 11:18 12:17,18 19:3 27:6	<b>gobbled</b> 58:5	<b>HB</b> 32:4,14	<b>implementation</b> 35:11	<b>internal</b> 6:1 18:10 27:23 39:13 48:21 48:25 49:2 50:23 52:18 55:3
31:2,7 36:1,9,14	<b>goes</b> 41:16 61:12	<b>head</b> 39:19	<b>importance</b> 30:18	<b>Internet</b> 13:22
39:16 52:20 61:9 69:24	<b>going</b> 7:20 9:15,20 12:17 15:17 19:11	<b>headed</b> 65:24	<b>important</b> 20:15 27:1 27:6,7 33:8 35:10 35:19,20 37:20 39:11 45:20 50:14 51:4 61:2 69:15	<b>introducing</b> 21:16
<b>forwarded</b> 10:11,21	28:13 29:8 30:23	<b>healthy</b> 59:17	<b>impression</b> 11:15	<b>inventory</b> 55:7
<b>found</b> 36:23	31:14 32:10,13,15	<b>hear</b> 3:21 14:6 32:7 32:10,11	<b>improvement</b> 18:23	<b>investment</b> 65:18
<b>four</b> 11:12 51:19	34:24 35:6 36:12,21	<b>hearing</b> 68:10	<b>improving</b> 35:16	<b>INVITED</b> 2:11
<b>fours</b> 56:13	39:23 42:17 45:23	<b>Heery</b> 69:25 70:1,4	<b>in-person</b> 7:3 31:15	<b>invoices</b> 70:19
<b>frequent</b> 41:25	46:1 52:4 53:22	<b>help</b> 25:13 64:17	<b>inaccuracies</b> 60:6	<b>involve</b> 21:9 34:11
<b>front</b> 47:23	54:25 55:16,18,19	<b>helpful</b> 45:6,12,15 67:7	<b>include</b> 47:2 51:11 62:4	<b>involved</b> 30:2 33:8 62:23
<b>froze</b> 64:24	57:11,17,21 58:3,16	<b>helping</b> 33:2	<b>included</b> 22:12 37:14 40:20,23 42:8 62:6 63:3	<b>involvement</b> 70:23
<b>FRS</b> 62:22 63:12 66:3 66:4	58:19,24 59:5,8	<b>Hi</b> 30:20	<b>including</b> 33:22 37:15	<b>issue</b> 41:17 47:14 60:17 61:22 63:23
<b>FTF</b> 25:6	60:18 64:18 67:2	<b>high</b> 43:7 48:24	<b>inconsistent</b> 14:23	<b>issued</b> 23:23,24
<b>function</b> 18:24	68:7,10,11,16 70:24	<b>higher</b> 41:6 56:13	<b>inconveniences</b> 16:7	<b>issues</b> 6:22 20:5,6,12 30:1 38:22 40:3 52:18 59:6 61:7
<b>fund</b> 56:19	<b>good</b> 3:3,11 15:19 19:16 21:12 30:3	<b>highest</b> 40:19,22,25 49:8	<b>incorporate</b> 35:16 59:5	<b>item</b> 5:7 13:14,14 22:17 23:1,8 25:21 26:17 27:22 35:8 49:25 57:24 58:17 63:4 66:24 67:19 68:19
<b>funding</b> 49:13 56:2,4 56:9,10	31:3 37:5 44:5	<b>hire</b> 19:22	<b>incorporated</b> 57:12	<b>items</b> 5:23 6:9 22:3 23:10,22 27:24 29:1 29:12,16 33:1,25 35:9 36:5 37:11,13 40:19 41:2 42:3,24 43:23 48:17 49:18 50:21 51:25 66:24
<b>funds</b> 6:1 39:13 56:16	52:12 59:17 60:8 64:17,19	<b>hiring</b> 27:21	<b>indicated</b> 15:25	<b>Itohan</b> 2:4 3:22 72:23
<b>funnel</b> 31:22	<b>gotten</b> 13:1 50:9	<b>historically</b> 56:18	<b>individual</b> 9:14,14,19 9:25 11:24 62:8	
<b>further</b> 39:25 44:22	<b>government</b> 18:14,17	<b>hit</b> 70:2	<b>individuals</b> 18:21 21:10 34:12 36:3 38:7 40:15	<b>J</b>
<b>future</b> 6:23 19:12 45:2 52:3	<b>gowns</b> 30:11	<b>hold</b> 58:13	<b>inefficiency</b> 25:12	<b>Jabouin</b> 2:9 3:9,11,12 3:15,17,19,21,24 4:1,3,5,8,10,10,18 4:23 5:21 10:11,21
<b>G</b>	<b>graduation</b> 30:12	<b>hole</b> 13:22	<b>inflate</b> 70:19	
<b>gather</b> 17:18	<b>grandstands</b> 52:11	<b>holistic</b> 64:5	<b>information</b> 20:19 35:25 36:1 40:25 42:6	
<b>gears</b> 32:12	<b>grateful</b> 17:13	<b>hope</b> 16:6 19:24 27:9 35:13 53:17 54:14 60:21 72:17	<b>informational</b> 4:24	
<b>general</b> 20:13,14,21 34:22 39:9 40:13 41:2 48:19 52:22	<b>great</b> 22:15,19 24:12 24:15,16,22 25:17 26:10 27:15 28:8,22 29:1 30:17 44:18 50:6 71:21	<b>hopefully</b> 67:25	<b>Ingram</b> 29:17 30:8	
<b>generalness</b> 33:4	29:1 30:17 44:18	<b>hoping</b> 58:9	<b>initial</b> 8:23 16:17	
<b>getting</b> 15:9 37:16 38:11 46:5,13 57:6	50:6 71:21	<b>horrific</b> 32:8		
	<b>greater</b> 31:2	<b>hours</b> 11:10,12 67:1		
	<b>greatly</b> 54:14	<b>house</b> 61:18		
	<b>group</b> 31:18 32:18	<b>housekeeping</b> 9:2		
	<b>guess</b> 56:1,2 58:25	<b>Hunter</b> 34:10		
	<b>GUESTS</b> 2:11			

11:21 12:1,12,16 13:23 14:2,22,25 15:7,12 16:10,11,25 22:23 23:3 24:4 25:20 26:1 27:11 28:16 29:10 32:23 33:6,21,24 35:23 36:18,24 37:19 40:12,24 42:10 43:8 43:12,20 44:3,19 45:7,23 46:4,12,24 47:14 52:23 53:8,17 53:20 55:5 57:13,24 58:7,13 59:8 60:23 62:8,13,20 63:1,6 63:17 64:3,15,21 65:11 66:6 72:9,11 72:19 <b>Jaelyn</b> 2:6 4:6 <b>January</b> 24:13 58:21 <b>Jennifer</b> 42:16 <b>job</b> 13:10,20 <b>jobs</b> 32:16 <b>join</b> 17:14 <b>joined</b> 5:19 <b>Joris</b> 2:9 3:11 4:10 <b>Judith</b> 8:20 <b>July</b> 17:5 <b>jump</b> 45:22 <b>June</b> 26:20 35:8 57:7	47:4,24 49:7,20 50:15 52:19,23 54:3 54:16,19,24,25 55:7 55:10,10,12,15,22 56:1 60:14,25 61:2 65:19 66:17 67:18 71:9,20,22,23 72:22 <b>knowing</b> 29:7 <b>knowledge</b> 45:17 <b>known</b> 8:19 <b>knows</b> 12:25 <hr/> <b>L</b> <hr/> <b>Large</b> 73:5 <b>larger</b> 30:1 37:6 61:6 <b>lastly</b> 42:2 <b>late</b> 72:7 <b>Lauderdale</b> 1:24 73:11 <b>laundry</b> 23:19 <b>law</b> 8:12,15,17,21 9:7 10:9 21:9 34:12 36:3 <b>laws</b> 7:10 38:24 <b>lead</b> 5:10 <b>leading</b> 23:20 36:8 <b>leave</b> 36:19 44:16 48:5 63:20 <b>leaves</b> 62:8 <b>leaving</b> 32:5 <b>led</b> 9:7 69:18 <b>left</b> 34:15 36:15 <b>let's</b> 33:5 41:13 48:21 51:25 68:15 <b>letter</b> 25:19 26:12 28:10,12,16 29:3 30:7,15 50:5,8 <b>level</b> 48:18 66:3,5 70:20,22 <b>levels</b> 56:13 <b>liaise</b> 6:20 7:7 30:19 <b>liaison</b> 6:17 <b>liberty</b> 21:10 <b>lieu</b> 69:24 <b>life</b> 48:3 <b>Likewise</b> 8:6 <b>limited</b> 47:5 51:14 <b>line</b> 49:25 <b>lines</b> 49:24 59:20 <b>list</b> 22:22 23:15,19 27:9 33:17 36:4	42:7 46:6 52:13 55:12 59:18 66:13 67:9,9 68:12,15 <b>listen</b> 10:10 <b>listening</b> 53:1 <b>listing</b> 43:24 <b>lists</b> 54:13 <b>little</b> 26:25 47:9,22 <b>live</b> 32:17 <b>Local</b> 18:16 <b>locations</b> 25:6 <b>lock</b> 55:18 <b>log</b> 14:10 <b>Logical</b> 42:4 <b>long</b> 24:23 26:22 33:16,20 36:20 39:6 42:2,20 52:5 56:1,6 56:20 59:1 61:15 <b>longer</b> 13:6 29:17,25 58:17 61:12 <b>look</b> 17:17 19:9 21:13 23:6 27:13 30:23 32:15 34:18 36:14 36:22 38:15,19,20 39:10 40:2 42:19 43:13 44:3 51:20 52:16 55:22 56:21 58:17 59:23 62:11 63:21 64:5,21 65:11 66:9,13 69:8,12 71:6,10 <b>look-ahead</b> 69:20,21 <b>looked</b> 36:24 43:1 51:15 55:4 60:5 64:4 71:8,9,10 <b>looking</b> 10:24 11:9 25:11,15 27:5,6,6 32:12,16 34:17 36:2 50:21 51:12,21 54:1 55:9 67:18 70:9,24 71:3 <b>lost</b> 50:12 <b>lot</b> 11:6 24:23 25:11 29:17 32:15 34:23 35:15,19 44:11,11 46:1,9 47:11 51:22 53:15 60:6,16,21 67:24 72:5 <b>Lynch-Walsh</b> 2:5 3:24,25 7:23,25 10:16 11:5 12:11,23	13:25 14:2,9,19 15:10 21:22,23 23:2 23:5 24:4,10 25:20 25:24 26:4 28:4,19 30:14 31:9 33:11 45:21 48:9,10 57:10 58:2 61:11,12 62:12 62:16,25 63:2,14 64:1,8,12 68:22,24 <b>Lynch-Walsh's</b> 12:8 <hr/> <b>M</b> <hr/> <b>M/WBE</b> 70:13,21 <b>maintain</b> 70:20 <b>maintenance</b> 20:22 22:10 25:4 28:21 41:4 <b>making</b> 35:11 52:20 60:2 <b>manage</b> 38:8,8 <b>management</b> 18:21 20:6 27:18 28:3 29:15 34:3 42:6,13 45:8 47:22 57:5,17 57:25 58:4,5 59:11 60:2 <b>manager</b> 19:22 42:16 70:6 <b>managers</b> 21:1 71:12 <b>manages</b> 65:14 <b>map</b> 29:9 <b>Marquardt</b> 2:10 4:12 13:3 16:23 <b>Marte</b> 8:20 13:16 22:17 <b>Mary</b> 2:2 3:19 26:14 <b>massive</b> 32:4,4 <b>matches</b> 30:25 <b>materials</b> 46:5 <b>matrix</b> 43:23 44:10 56:4,9,19 <b>matter</b> 8:24 34:5 39:25 49:19 <b>matters</b> 4:22 6:15 <b>maximizing</b> 35:20 <b>maximum</b> 31:5 <b>Mayersohn</b> 2:5 4:1,2 53:19 54:9,10 72:21 <b>mean</b> 33:21 47:5 55:8 58:14 60:10 64:22 <b>means</b> 25:18,22 26:11	42:15 47:8 53:24 <b>Medvin</b> 2:2 3:3,9 4:3 4:4,19,21 7:24 10:5 10:17 11:3,6 14:3,5 14:20,24 15:23 16:3 21:18,22 26:14 30:21 31:12 32:21 33:13 37:7,10 45:21 48:9 52:22 53:21 54:5,17 56:23 59:21 61:11 64:10 66:8,20 67:11 68:3,20 72:5 72:15 <b>Medvin's</b> 61:3 <b>meeting</b> 1:5,12 4:13 4:24 5:3,7,13,19,22 5:24,25 6:5,6,8,23 7:2,5,11 8:18 12:7 13:9 15:8,25 16:9 16:16 17:5,9,13,15 17:18 20:8 28:15 31:15,18,19 32:22 35:7,8 36:2 40:16 42:23 45:16,19 46:8 46:15,18 47:3 49:21 51:13,24 53:18 57:15 60:25 61:9 67:10 68:2,14 72:8 72:16,24 <b>meetings</b> 7:3,14 9:21 16:2 19:1 21:14 26:3 35:2 37:22 38:2,10 40:14 41:9 60:1 <b>member</b> 5:12 8:2,16 9:5 13:9 31:17 37:23 44:13 <b>member's</b> 9:19,25 11:24 <b>members</b> 2:1 3:13 5:9 5:18 6:14,15,25 7:1 9:15 12:18 15:14,18 15:22 16:12 17:10 17:14,20 18:1,1,18 19:1 20:9 21:16 27:13 29:11 38:1 46:25 48:12,14 51:16 <b>Memberships</b> 15:16 <b>mention</b> 5:17 6:13 12:1 15:13 27:12
---	--	---	--	--

28:1 29:1 45:7 50:20 51:2 52:10 60:22 61:3 <b>mentioned</b> 21:5 27:24 45:9 53:21 54:17 57:4,10 <b>Meo</b> 2:4 3:17,18 37:7 37:8,11,21 38:14 40:4,7,19 42:2,19 43:3,9,12,18,22 44:5,21 45:5 48:11 54:13 57:3 64:10,11 64:16 65:3 66:4,11 67:11 <b>Meo's</b> 45:12 49:6 59:13 <b>merely</b> 8:9 <b>Michele</b> 2:10 4:12 13:3 <b>MICROSOFT</b> 1:12 <b>middle</b> 16:4 32:3 <b>million</b> 70:3,6 <b>mind</b> 44:23 55:15 65:2 <b>minutes</b> 13:7,8 <b>minutia</b> 61:25 <b>mislead</b> 12:12 <b>missed</b> 64:23 <b>missing</b> 72:1 <b>mistakes</b> 52:20 <b>modifications</b> 24:7 <b>modified</b> 41:23 <b>moment</b> 31:17 58:7 <b>money</b> 35:19 <b>month</b> 41:17 <b>months</b> 58:12 69:7 <b>morning</b> 3:3,11 <b>motions</b> 5:4 <b>move</b> 19:2 31:2,6 39:16 41:24 59:12 61:9 <b>moving</b> 11:18 36:1,8 52:20 57:3,6 59:11 69:24 <b>multiple</b> 22:3 25:6 51:16 60:18 <b>multitude</b> 9:13 25:7 <b>municipal</b> 65:20 <b>municipalities</b> 65:22	<b>Nathalie</b> 2:5 3:24 7:23 14:17 26:17 64:11 <b>nature</b> 48:20 <b>nearly</b> 61:5 <b>necessarily</b> 10:17 36:13 70:16 <b>necessary</b> 30:25 <b>need</b> 6:20,23 7:4 8:1 8:12,25 9:9 10:4 11:18 13:2,18 24:8 27:2 31:1 32:11,12 35:2 36:10 37:1 38:7,9,10,11 39:4 43:1 46:10,17 53:11 59:12 61:7 63:12 66:14 69:17 70:19 71:18 <b>needed</b> 5:4 69:23 70:6 <b>needing</b> 39:18 <b>needs</b> 12:6 18:19 37:24 38:8 52:16 60:5,8 <b>never</b> 26:5 36:22 69:21 70:1,15 71:14 <b>new</b> 24:7 31:17 32:8 38:23 58:20,21 70:5 <b>news</b> 52:12 <b>nonresponsive</b> 9:1 <b>noon</b> 72:4 <b>not-quite-an-audit</b> 61:15 <b>Notary</b> 73:4 <b>note</b> 42:22 43:8 <b>noted</b> 26:16 27:8,11 60:23 <b>notes</b> 73:9 <b>noticed</b> 5:1 69:9,13 <b>number</b> 5:7 10:22 19:16 22:4,8,22,25 23:4,8,9,18,23 25:21 28:20 37:5 42:13 51:17 54:12 55:4 57:23,25 58:17 58:23 62:7 71:22 <b>numbers</b> 56:15 <b>numerous</b> 60:19	<b>obtain</b> 5:8 <b>obvious</b> 52:25 <b>obviously</b> 7:11 27:25 29:10 30:19 31:4 41:7 45:6 53:4 58:14 63:10 66:10 67:18 <b>occur</b> 5:4 <b>October</b> 8:21 13:17 15:17 <b>office</b> 2:8 15:3,21 16:5 18:8,13 50:17 50:24 51:7 53:9 54:24 <b>officer</b> 27:21 35:25 <b>officers</b> 36:1 <b>okay</b> 3:9 4:21 12:23 16:8 23:5,24 24:10 33:13,15 37:11 40:9 42:2 43:3 45:5,25 48:11 57:22 58:3,25 60:14 61:10 62:20 63:14 64:1,8 68:22 72:15 <b>old</b> 26:18 <b>once</b> 14:21 19:9 36:6 41:12 51:9 53:16 67:17 <b>one-on-one</b> 38:2 <b>ones</b> 25:10 28:2,2 37:6 41:7,8,14 <b>ongoing</b> 22:23 23:10 26:22 55:3 67:8 <b>open</b> 20:1 <b>operational</b> 25:18 <b>Operations</b> 22:10 28:21 <b>opportunities</b> 25:8 <b>opportunity</b> 41:15 44:25 <b>opposed</b> 56:14 57:8 <b>order</b> 44:19 53:11 70:5,20 <b>org</b> 70:25 <b>organization</b> 42:1 59:23 65:16 <b>organizations</b> 41:21 65:21 <b>original</b> 17:8 <b>originally</b> 42:11 <b>outside</b> 20:14 21:9	38:7 39:20 53:12 55:1 59:22 63:9 <b>outsource</b> 60:9 <b>overhead</b> 70:4 <b>overruns</b> 20:2	63:3,15 64:19 65:4 65:10 <b>people</b> 9:7 11:11,17 12:12 32:14,15 36:6 47:6 50:11 60:16 63:15 64:1 65:5 69:12 <b>people's</b> 10:2 <b>percent</b> 54:22,22 70:13,14,18 <b>perform</b> 18:11 40:7 <b>period</b> 70:4,8 <b>periodically</b> 50:22 <b>periods</b> 19:8 <b>permitted</b> 41:20 <b>person</b> 4:14 6:17 32:8 <b>personally</b> 9:10 <b>perspective</b> 40:17 <b>pertaining</b> 13:14 <b>pertains</b> 25:1 34:19 38:25 43:15 <b>perusing</b> 46:5 <b>Peter</b> 2:6 4:8 <b>phone</b> 10:22 72:23 <b>Phyllis</b> 4:5 <b>Physical</b> 22:9 28:20 <b>pick</b> 49:8,9 <b>picture</b> 36:9 <b>piece</b> 63:25 <b>pipeline</b> 8:10 <b>issing</b> 30:24 <b>place</b> 31:21 42:14 54:4 62:6 <b>plan</b> 5:8,11 6:3 16:10 16:16 17:2,6,8,23 17:25 18:18 19:2 20:8,23 21:2,8,25 22:2,9 24:2,5,7,17 24:18 26:1 28:5,18 29:1,12,14 32:23,24 33:7,17,20,22 35:4 35:18 36:20 39:15 39:21 40:2,6,18,20 40:23 41:23,25 42:3 42:12,20 44:6,14,23 45:2,2 49:15 50:1 50:10,11,18,23 52:3 53:2,3,25 54:19 56:1,6,21 57:3,20 59:7 64:12 65:17 69:5 70:17
<b>N</b>	<b>O</b>		<b>P</b>	
	<b>observation</b> 66:22		<b>p.m</b> 1:16 72:24 <b>package</b> 46:15 57:16 64:2 <b>packages</b> 47:9,15 <b>page</b> 22:8,25 23:2,4,8 23:9,9 25:21 28:20 42:3,24 52:2 57:15 57:24 58:18,23 59:2 60:11,11,19 62:7 66:9 69:4,5 <b>pages</b> 43:2 58:8 <b>paid</b> 35:2 56:19 61:17 62:18,21 <b>paper-based</b> 61:24 <b>part</b> 13:19 21:8 29:20 30:13 43:17 46:23 49:3 51:5 52:6 59:16 61:22 64:2,24 68:25 <b>participate</b> 65:20,23 <b>participation</b> 72:18 <b>particular</b> 26:16 29:25 30:8 34:13 42:18 43:16,21 54:4 63:4 68:14 71:4 <b>particularly</b> 43:12,15 <b>passed</b> 11:4 15:17 <b>patch</b> 57:17,25 59:11 <b>pay</b> 70:5 <b>payable</b> 61:14,16,19 61:25 <b>paycheck</b> 63:11 <b>Payment</b> 22:10 28:22 <b>payroll</b> 6:2 20:22 41:4 62:3,4,10 63:4 63:8 <b>PCG</b> 51:9,18 57:10 61:14,23 <b>peer</b> 18:15 <b>pending</b> 5:11 <b>pension</b> 62:14,19,21 63:8,17 64:2,12 65:16 <b>pensions</b> 62:4,5,12,12	

<b>planning</b> 6:10 24:23 52:5 53:22	<b>prior</b> 42:5 51:11,18 52:19 68:14 72:2	43:24 44:1,17 70:22	<b>quite</b> 14:17	34:10 62:10
<b>plans</b> 19:18 20:4 69:8 69:11	<b>prioritize</b> 27:3 37:14 37:15	<b>provided</b> 8:3,5 17:2 21:21	<b>quorum</b> 5:2	<b>reflected</b> 57:18
<b>Plant</b> 22:9 28:21	<b>probably</b> 14:16 22:1 26:22 41:17 64:22 66:4 68:6	<b>provides</b> 39:6	<hr/> <b>R</b> <hr/>	<b>regarding</b> 18:6 27:20 29:15 30:6 35:24 36:3 38:4,15 39:19 56:2 63:7 66:11
<b>please</b> 3:6,10 4:23 7:15 12:2,2 33:3 46:3 53:20 62:9 66:8,9,12	<b>problem</b> 9:20,20 26:4 32:4 53:7 61:14,17 61:23	<b>providing</b> 69:11	<b>R</b> 1:23 73:4,14	<b>regular</b> 35:10
<b>Pledge</b> 3:5,7	<b>problematic</b> 8:14 62:1	<b>psychic</b> 11:6,8	<b>raised</b> 59:6	<b>regulations</b> 38:24
<b>plummet</b> 32:7	<b>problems</b> 9:21 14:7 34:23 36:16,23 53:15	<b>public</b> 5:14 7:1,18 9:23 10:2 28:12 32:16 73:5	<b>range</b> 24:23 33:17,20 36:20 42:3,20 52:5 56:1,6,20 59:1	<b>regulators</b> 63:22
<b>point</b> 16:9 18:7 24:19 42:1 49:6 56:4 61:4 63:21,24 70:18 72:6	<b>procedure</b> 15:10	<b>publically</b> 28:9	<b>ranked</b> 56:10	<b>regulatory</b> 41:2
<b>points</b> 26:17	<b>procedures</b> 22:14 38:25	<b>pull</b> 49:14 70:6	<b>Re-Audit</b> 42:5	<b>relate</b> 60:20
<b>polices</b> 22:13	<b>proceed</b> 12:19	<b>pulls</b> 22:5	<b>reach</b> 6:18	<b>related</b> 27:16 49:9
<b>policies</b> 31:21 38:25	<b>proceeding</b> 34:9 58:15	<b>purchases</b> 34:22 35:17 36:14,25	<b>reaching</b> 60:17	<b>relates</b> 43:13
<b>policy</b> 15:14,15,19,21 17:1,23 18:5 50:14 68:25	<b>proceedings</b> 3:1 73:7	<b>purchasing</b> 35:2 67:5	<b>read</b> 21:18 46:16,25 49:24	<b>relative</b> 11:10
<b>pool</b> 38:6	<b>process</b> 16:1 37:20 52:9,11 54:20 57:19 61:19,24	<b>purple</b> 42:15	<b>readjustment</b> 41:25	<b>relevant</b> 14:12
<b>portable</b> 24:25	<b>processes</b> 35:16 38:18	<b>purpose</b> 5:6 32:21 40:16 65:1	<b>ready</b> 47:19	<b>relocatables</b> 52:6
<b>portables</b> 52:5,8,10	<b>processing</b> 55:16	<b>pursue</b> 27:10 39:24	<b>realistic</b> 70:16	<b>remember</b> 12:4 51:16 68:3
<b>position</b> 19:24	<b>procurement</b> 20:20 23:22 41:1	<b>pursued</b> 61:7	<b>realize</b> 72:12	<b>remind</b> 6:24
<b>positions</b> 20:1	<b>produce</b> 9:12 28:14	<b>pursuing</b> 11:1,13	<b>really</b> 28:11 30:25,25 31:13 33:1 35:13 36:16 48:1 54:8 60:11,19 66:14,21	<b>removed</b> 50:19
<b>possibility</b> 12:21 46:4 46:11,21,25	<b>product</b> 23:21	<b>pushing</b> 33:22	<b>reason</b> 22:16 29:20 37:3 43:21 63:2	<b>removing</b> 24:25 49:12
<b>possible</b> 6:19,20 59:3	<b>proficient</b> 18:19	<b>put</b> 19:13 24:10 29:13 37:25 42:12 42:23,24 47:16 56:5 59:1	<b>reasonable</b> 11:2 19:5 21:3	<b>renewals</b> 70:9
<b>possibly</b> 16:21	<b>program</b> 69:16 70:6 71:12,15,16 72:14	<hr/> <b>Q</b> <hr/>	<b>Rebecca</b> 2:3 3:15	<b>repeatedly</b> 50:20
<b>postpone</b> 6:23	<b>progress</b> 35:11 54:17 55:8 67:2	<b>qualified</b> 65:7	<b>recall</b> 63:22 69:5	<b>repeating</b> 65:2
<b>potential</b> 17:4 54:6	<b>project</b> 23:4 30:8 35:24 36:7 42:11,13 54:4 58:19 70:3	<b>quality</b> 18:10 32:6 60:4	<b>receive</b> 10:10 12:25 47:8	<b>replying</b> 32:2
<b>PPO</b> 22:10 28:21 34:19 50:6	<b>projects</b> 20:2,23 21:8 29:13,21,23,25 34:2 34:4,10 36:4 37:5 69:24	<b>quarter</b> 55:17,20,20	<b>received</b> 12:14 13:4	<b>report</b> 22:15 23:23 24:16 25:17 26:11 26:17 27:5,14 28:23 29:2 30:17 32:24 47:17 50:6 51:5 73:7
<b>practice</b> 23:20 25:5	<b>proper</b> 63:10	<b>quarterly</b> 41:22 69:21	<b>recited</b> 3:8	<b>reported</b> 28:3
<b>practices</b> 23:20	<b>properly</b> 5:1	<b>question</b> 7:4,4,6,7,22 8:1,7,13,16,23 9:1,2 9:3 10:13 11:4 12:20,21 14:15,18 24:18 30:6 45:25 46:2,20,21 49:21 56:3 62:3,15 63:7 63:13 64:7,24,25 65:2 66:19,22	<b>recommendation</b> 40:5 69:19	<b>reporter</b> 1:22,23 2:12 4:15 73:4,14
<b>preceding</b> 43:2	<b>property</b> 55:6	<b>questions</b> 6:18,19,21 6:21,24 7:13 9:11 11:25 14:11,14 15:9 16:1 21:20,23 22:2 25:21 26:15 28:7 46:6,7,13,16 47:1 64:18 65:9 66:8 67:24 68:8,13	<b>recommendations</b> 22:19 24:12,21 25:14 27:18 28:9 35:12 51:1	<b>REPORTER'S</b> 73:1
<b>prepare</b> 17:19	<b>proposed</b> 24:17 71:25		<b>record</b> 28:1 30:16	<b>Reporting</b> 1:23 2:12
<b>prepared</b> 28:17 57:14	<b>proposing</b> 71:22		<b>recorded</b> 5:13	<b>reports</b> 6:1,2,10 21:14 47:19 60:7 64:17,20 65:8
<b>preparing</b> 32:23	<b>provide</b> 17:9 19:5,6		<b>Recordex</b> 34:21	<b>request</b> 9:23 12:4,15 28:12 50:7 60:5
<b>present</b> 3:16,18 4:9 5:20 16:10 17:8 21:14 64:19			<b>records</b> 9:23 10:3 28:12	<b>requests</b> 9:14,19,25 12:3,9 28:7 60:1
<b>presentation</b> 6:11			<b>redact</b> 43:22 48:18	<b>require</b> 39:4
<b>presented</b> 8:9 12:7 24:5,13 36:25			<b>redacted</b> 44:17	<b>required</b> 5:2 65:5
<b>presenting</b> 72:9			<b>reemployed</b> 63:19	<b>requirement</b> 70:14
<b>pretty</b> 49:1 52:13			<b>references</b> 26:18	<b>requirements</b> 5:15 15:8 20:20 38:24 39:12,13 63:18 65:19
<b>previous</b> 19:18			<b>referred</b> 14:25	
<b>primary</b> 5:6			<b>referring</b> 14:10,18	
<b>principal</b> 39:3,5				
<b>principals</b> 39:2				

<b>requires</b> 65:3	40:19,22,25 41:6,12	<b>season</b> 30:12	<b>simple</b> 9:2 14:15 68:1	<b>standards</b> 18:14,17
<b>reserves</b> 70:2,7	41:19,22 43:6,7,11	<b>second</b> 12:14 46:23	<b>simply</b> 11:7	<b>standpoint</b> 38:20
<b>resolve</b> 67:8	43:19,23,25,25	55:20 58:13	<b>single</b> 42:8 56:2	50:23 64:5 69:12
<b>resolved</b> 67:14	44:10,15 48:18,24	<b>Secretary</b> 2:10	<b>sir</b> 37:10 43:8,21 44:4	<b>start</b> 6:8 8:22 29:7
<b>resources</b> 31:22 38:6	49:4 54:3 55:21	<b>sections</b> 17:1	44:20 72:11	32:12 55:21
38:12 39:21 47:5,6	<b>risks</b> 7:9 40:18	<b>security</b> 42:4,4 43:16	<b>sit</b> 49:18	<b>started</b> 10:18,22,25
53:8,12 54:7	<b>road</b> 8:22	59:13 60:21	<b>site</b> 25:7	11:1 15:3,4 49:21
<b>respect</b> 5:10 7:9 12:8	<b>Robert</b> 2:5 4:1	<b>see</b> 7:22 12:20 14:3	<b>sitting</b> 16:5	50:2,3,4,4 55:6,11
19:4 34:2,7,13 37:1	<b>robust</b> 35:1	26:7 31:19 33:19	<b>situation</b> 65:15	63:24
39:12,13 40:17	<b>ROI</b> 31:5	34:24 35:3,4 36:15	<b>size</b> 65:4	<b>starting</b> 55:15
41:10,11 43:14 45:3	<b>roll</b> 3:10 4:19 5:24	36:20 42:14 51:25	<b>slowness</b> 61:16	<b>state</b> 56:11 73:2,5
45:4 58:2 63:23	29:21	53:19 57:18 59:3,4	<b>SMART</b> 71:16	<b>statement</b> 15:7
<b>respond</b> 7:6 9:13,18	<b>rolling</b> 21:25	62:3,11,13,19 64:21	<b>snapshot</b> 53:25	<b>states</b> 17:1,23
9:24 10:1 11:24	<b>room</b> 59:15	66:7,19,25 67:1,13	<b>software</b> 29:15 34:8	<b>stating</b> 31:14
12:2	<b>roots</b> 53:7	71:11 72:17	42:14 43:15 57:5	<b>status</b> 22:3,11 54:17
<b>responded</b> 8:2 11:12	<b>RSM</b> 42:18 67:4	<b>seeing</b> 25:18 28:5	58:4	<b>stay</b> 38:3
12:10	69:19 71:7	44:10	<b>solutions</b> 20:11	<b>stenographic</b> 1:23
<b>responding</b> 10:7	<b>run</b> 7:8,16 8:11	<b>seeking</b> 18:23	<b>somebody</b> 8:5 13:1	73:9
11:11,17 15:4	<b>running</b> 71:15	<b>seen</b> 14:22 26:12	14:12 22:5 56:18	<b>stenographically</b>
<b>responds</b> 13:3	<b>Ruth</b> 2:3 3:13 4:16	64:16	67:11	73:7
<b>response</b> 3:14,23 4:7		<b>selection</b> 70:11	<b>soon</b> 19:25	<b>stop</b> 31:6,21
9:18 10:3,8,13,18	<b>S</b>	<b>selections</b> 41:16 64:6	<b>sooner</b> 27:10	<b>Strauss</b> 2:6 4:6 5:18
10:19,21 11:23	<b>salary</b> 63:16,18	<b>send</b> 7:15,15 8:15	<b>sorry</b> 10:16 23:5 72:3	5:20,21 30:20,21,22
12:14 13:21,23 15:2	<b>sample</b> 64:3	9:17 11:20 12:2,13	<b>sort</b> 11:23 29:3,8	31:10,14 32:11 48:7
20:4	<b>samples</b> 19:7	13:2,23 14:13,20,21	<b>sound</b> 11:1	72:3
<b>responses</b> 14:23	<b>save</b> 67:15	20:6 46:4,6,14,14	<b>sounds</b> 49:24	<b>streamed</b> 5:14
47:22	<b>saw</b> 31:18	47:1,19	<b>South</b> 1:24	<b>strive</b> 20:10
<b>responsibilities</b> 18:12	<b>saying</b> 8:16 26:24	<b>sense</b> 25:18 48:19,20	<b>space</b> 22:20	<b>strongly</b> 53:10
44:20 50:16,17	45:18,19 50:3 59:21	<b>sent</b> 13:13 14:23,25	<b>speak</b> 6:16 36:6 63:6	<b>struggle</b> 47:15
<b>responsibility</b> 44:9	<b>says</b> 23:23,24	15:1 16:14	<b>speaking</b> 5:14	<b>students</b> 56:8
52:25 53:13	<b>scalable</b> 70:17	<b>separate</b> 17:19 65:16	<b>special</b> 4:24	<b>stuff</b> 52:2 53:4,5 59:2
<b>responsive</b> 12:10	<b>schedule</b> 26:21	<b>September</b> 54:2	<b>Specialist</b> 2:9	<b>sub</b> 71:9
60:2	<b>scheduled</b> 72:15	<b>serves</b> 16:13,17	<b>specific</b> 27:23 30:15	<b>subject</b> 34:5 38:16
<b>restructuring</b> 25:2	<b>scheduling</b> 60:1	<b>service</b> 1:23 32:6	32:25 41:5,15 43:24	<b>subjected</b> 11:17
<b>result</b> 16:18,19,20	<b>school</b> 1:3 4:25 5:12	<b>services</b> 41:12 71:19	<b>specifically</b> 25:24,25	<b>submitting</b> 15:9
<b>retain</b> 53:12	15:14,20 17:3,5,16	71:25	27:16 51:7,10	<b>subs</b> 69:23 70:21 71:8
<b>Retirement</b> 65:13,21	17:20,21 18:1 38:17	<b>set</b> 38:9 60:1	<b>specifications</b> 23:21	71:11
<b>review</b> 32:22 35:17	72:16	<b>setting</b> 7:2	<b>specifics</b> 33:8	<b>substitute</b> 42:10
<b>reviewed</b> 18:15,21	<b>schools</b> 6:1,2 22:15	<b>share</b> 22:6,7 27:8	<b>spend</b> 39:20 46:1,9	<b>successfully</b> 16:8
71:18	22:20 24:12,16,22	40:9 43:10,18 48:16	47:11	<b>suddenly</b> 15:4
<b>revisit</b> 34:24	25:10,17 26:11	51:8,23 65:8	<b>spending</b> 29:19 54:25	<b>sufficient</b> 20:5
<b>revisited</b> 71:11	27:15 28:9,23 29:2	<b>Shaw</b> 4:5	<b>spot</b> 58:4	<b>suggest</b> 36:13
<b>RFQ</b> 69:18	30:17 32:17 35:21	<b>shift</b> 32:11	<b>stadiums</b> 52:11	<b>suggesting</b> 66:25
<b>Riggs</b> 29:17 30:8	39:1,12 50:6 52:14	<b>shifts</b> 42:20	<b>staff</b> 2:8 12:9,9 13:9	<b>suggestion</b> 37:23 68:7
<b>right</b> 14:17 21:4 23:5	62:1 71:21	<b>showed</b> 10:1	13:11 18:10 19:19	<b>suggestions</b> 35:15
27:7 40:8 45:8	<b>scope</b> 18:7 23:12 26:3	<b>showing</b> 13:14	40:10 69:22 70:22	67:2,5
52:21 54:5 57:19	26:5,6,7,8 37:12,14	<b>shows</b> 44:6	<b>staffing</b> 20:25 69:8,11	<b>summarize</b> 35:14
<b>rights</b> 50:16	71:20	<b>sic</b> 68:9	69:17,22 70:17,25	37:12,17
<b>rise</b> 3:6	<b>scoping</b> 26:2,25	<b>side</b> 61:18 62:2 65:17	71:3 72:2	<b>sunshine</b> 7:9 8:12,15
<b>risk</b> 7:16 20:17 24:9	<b>screen</b> 64:24	<b>signed</b> 3:4 58:20	<b>staging</b> 25:4	8:17,21 9:7 10:9,15
37:16 39:6 40:8,14	<b>screenshots</b> 13:13	<b>significant</b> 36:17	<b>standard</b> 11:11,18	46:3

**superintendent** 51:1  
**Support** 2:9  
**supported** 8:20 22:18  
 31:20 52:7 56:17  
 69:1 72:4  
**sure** 7:8 14:17 18:24  
 19:14 20:11 27:4  
 31:21 33:5 35:10,20  
 37:19 38:10 39:25  
 40:3 49:1,10 52:8  
 60:2 62:23 67:19  
**system** 2:9 61:25  
 65:13,21

---

**T**

---

**take** 21:13 38:15  
 39:10 44:3 52:1  
 56:21 58:16 62:11  
 63:21 64:21 65:11  
 66:12 67:1  
**taken** 63:11 64:3  
 72:23  
**takes** 48:4  
**talk** 12:16 15:25 21:1  
 21:10 47:5 72:5  
**talked** 33:16,18,19  
**talking** 12:5 55:5  
 58:2 65:12  
**talks** 27:16,17  
**tap** 66:18  
**task** 8:2 48:15 70:24  
**taxing** 59:24  
**team** 18:18,23 21:4  
 29:22 38:8 45:9  
 59:24  
**Teams** 1:12 14:7  
**tear** 51:4  
**technically** 26:9  
**technology** 20:19  
 33:17 34:4,7,22  
 35:17 40:25 42:6  
 52:17 59:6 60:20  
**tell** 61:23  
**template** 55:23  
**tend** 49:18  
**term** 61:16  
**terms** 11:11,17 25:12  
 43:6 49:2 69:2,10  
 71:5,7  
**test** 18:8 19:7,8  
**thank** 3:9 4:18,19,23

5:18,21 7:19,25  
 13:4,24,25 14:2  
 15:12 16:2,3,3,11  
 16:25 21:23 30:22  
 32:19,21 35:22,23  
 37:11 48:10 52:21  
 56:24 61:10 66:21  
 68:2 72:12,17,19,20  
 72:21,23  
**thereof** 73:9  
**thing** 47:24 54:16  
 55:2,13 62:21  
**things** 18:7 19:11  
 21:11,12 23:19  
 25:11 27:12 32:12  
 33:15 34:25 37:20  
 39:10,14 46:2 47:12  
 52:3,14 53:22 54:1  
 54:11 55:3,25 57:9  
 58:15 60:19 67:3,8  
 67:14,24 69:1 71:24  
**think** 8:16,24 13:16  
 21:1 25:3,12 26:21  
 27:1 29:6 31:1 33:1  
 34:18,23 35:9,18  
 36:9 37:1,5 41:14  
 42:25 45:15,19  
 46:24 47:6,11 49:4  
 49:22,24 51:25 53:7  
 53:9,13,14,16 54:14  
 54:16 55:4 61:1,20  
 62:7 64:25 65:8,23  
 66:15 67:7,14 68:22  
 72:7  
**thought** 34:16 42:21  
**threat** 20:21 41:3  
**three** 10:23 11:8  
 12:11,12 24:20 27:5  
 56:14 68:12 70:10  
**three-year** 70:8  
**tie** 24:22  
**ties** 22:17  
**Tim** 2:12 4:15  
**time** 6:4 8:18 9:17,23  
 13:8 17:10 19:8  
 20:11 21:5 26:19  
 27:25 28:14 29:19  
 30:4,23 38:21,22  
 39:6 41:20 43:10  
 46:1,9 47:2,10,11  
 47:16 50:25 54:5,24

54:25 56:4 57:18  
 63:16 65:6 66:23  
 72:7,13  
**timeframe** 57:1  
**timeline** 54:21  
**timely** 24:22  
**times** 33:19 47:18  
 48:12 54:8  
**timetable** 55:13  
**timing** 30:4 72:6  
**Timothy** 1:23 73:4,14  
**Title** 34:1  
**today** 6:4 16:19 28:6  
 41:19 55:9 59:6  
 60:15 61:4 72:18  
**told** 9:12,23  
**tomorrow** 41:18  
**Tony** 34:10  
**top** 42:7  
**topics** 17:25  
**totally** 14:12 68:18  
**touch** 38:4  
**transcript** 73:8  
**transmit** 53:14  
**treatment** 11:16  
**tried** 51:14  
**true** 73:8  
**truthfully** 44:7  
**try** 10:23 31:3 33:5  
 65:24  
**trying** 3:20 14:20  
 19:23 23:14 29:8  
 40:16 47:16 52:9  
 54:13 70:25  
**TUESDAY** 1:15  
**turn** 16:9  
**turnover** 19:19,20  
**Turso** 2:6 4:8,9 31:10  
 31:12,13 33:1 48:8  
 72:20  
**two** 11:9 23:6,13,21  
 28:25 35:2,25 37:11  
 42:3 43:5 45:4  
 47:20 55:25 56:14  
 68:11 70:21 71:12  
**type** 19:13 39:6 41:9  
**types** 39:14,19

---

**U**

---

**Uh-huh** 62:25  
**ultimately** 17:21,24

18:22 37:5 38:5,11  
 40:4 59:22 60:10  
**unaware** 10:20  
**uncertainties** 19:16  
**understand** 10:23  
 23:14 30:18 32:1,22  
 63:7,24  
**understanding** 25:14  
 29:5 44:22 63:12  
 65:25  
**understood** 62:24  
 64:25  
**United** 2:12  
**unknown** 21:6  
**unproductive** 47:12  
**untenable** 54:8  
**upcoming** 35:18  
**update** 8:7,19 13:16  
 26:19,20,21 35:14  
 57:6 58:10  
**updated** 6:4  
**use** 34:21  
**usually** 20:3  
**utilized** 50:25  
**utilizing** 25:3

---

**V**

---

**vacuum** 51:22  
**vague** 27:1  
**valuable** 19:2  
**value** 66:14  
**variety** 19:20  
**various** 59:5  
**vendors** 18:12 41:10  
 61:17  
**versus** 25:5  
**viable** 20:8  
**vice** 2:2 13:7,11  
**view** 7:18  
**Vignola** 10:6 14:13  
**violation** 8:18,21 9:8  
 10:9,14  
**visibility** 21:7 34:8,13  
**visit** 25:7  
**volition** 10:6  
**vote** 8:4 28:6 60:15  
**votes** 5:4

---

**W**

---

**wait** 52:1,7 61:21  
**waiting** 47:21

**Walsh** 7:24  
**Walsh-Lynch** 68:9  
**want** 4:11 6:24 7:8,19  
 7:20 11:15,20 14:24  
 16:3,9 20:7 32:14  
 34:21 39:10,20,25  
 46:20 48:22 50:11  
 56:5 59:18 61:8  
 66:16 68:5 71:21  
**wanted** 5:17 6:13  
 15:13 18:7 21:15  
 27:12 51:8,23 57:2  
 61:3 62:23 67:23  
 71:20  
**warehouse** 22:20  
 25:4,6  
**warehouses** 13:15  
 25:1,2,7 49:22  
**wasn't** 14:17 49:23  
 72:3  
**waste** 31:22  
**watered** 50:19  
**way** 12:18 24:11  
 35:13 36:10 39:2  
 42:22 45:1,1,8 48:1  
 54:1 56:6 59:1  
 63:14 64:23  
**we'll** 10:24 12:19  
 13:23 37:4 51:16  
 68:18 71:2  
**we're** 9:4,15,19 10:24  
 19:8 24:1,1 25:15  
 27:4 29:22,24 30:6  
 31:20,25 35:11,20  
 36:15,21 40:16 44:7  
 44:8 46:13 47:21  
 48:16 50:1,15 52:4  
 52:8 53:15 54:1,18  
 54:19,22,22 55:7,10  
 55:16 56:24,25  
 59:10,17 71:5  
**we've** 29:13 30:11  
 33:15 34:23 41:22  
 47:25 53:2 55:5  
 56:18 58:11 59:2  
 67:3,17 70:24  
**weak** 48:22,25  
**weaknesses** 49:2  
**week** 32:25 41:18  
 46:15 47:16 71:2  
 72:10

<b>weeks</b> 10:23 11:8,13 12:11,12 15:1	63:5 67:6 68:11,11	<b>2022</b> 15:17		
<b>went</b> 72:12	<b>year's</b> 21:25 22:2,9	<b>2023</b> 1:15 24:14		
<b>weren't</b> 51:21 54:3 56:7 69:10	22:22 24:17,18	58:21 73:10		
<b>wish</b> 6:16 32:7	33:22 50:1,10,11	<b>21st</b> 61:20		
<b>wit</b> 22:13	51:14 59:7	<b>24</b> 42:3,24 52:2 60:11		
<b>word</b> 34:21 62:19	<b>years</b> 19:12,23 24:20	60:19 66:9		
<b>words</b> 40:21	26:18 27:5 36:21	<b>25</b> 1:15 23:9,18,23		
<b>work</b> 18:8,13,18,19	49:5 52:19 59:2	<b>25th</b> 24:14		
18:20 19:4,15 29:14	61:21 68:12 70:1,10	<b>26</b> 23:9 28:20		
29:18 30:5,11 32:19	<b>yielding</b> 31:4	<b>27th</b> 24:13		
42:18 48:2 53:9		<b>29</b> 23:9 70:14		
55:23,24 59:25 60:8	<b>Z</b>	<b>2nd</b> 16:23,25 17:7,12		
67:16 70:18,20	<b>zero</b> 10:18	17:17,20		
71:20	<b>zone</b> 25:5			
<b>worked</b> 41:21		<b>3</b>		
<b>working</b> 13:4 17:6		<b>3</b> 17:1		
29:22,23,24 30:7		<b>30</b> 23:10 28:20 70:14		
34:11 65:17	<b>0</b>	<b>33301</b> 1:24		
<b>works</b> 29:6 42:17		<b>34</b> 55:4		
<b>workshop</b> 6:7 16:20	<b>1</b>	<b>3rd</b> 16:20,24 73:10		
16:24 17:3,7,12,20	<b>1</b> 32:4,14 34:1			
18:4 24:11 32:24	<b>1.7</b> 15:15,19	<b>4</b>		
53:18 72:10	<b>10</b> 36:21 55:19,20	<b>4</b> 17:1		
<b>workshops</b> 9:21	58:18	<b>45</b> 70:13,18		
53:23	<b>10,000</b> 61:21	<b>47</b> 70:3,6		
<b>world</b> 28:24 48:23,25	<b>100</b> 65:5	<b>48</b> 11:10,12		
49:1	<b>1070</b> 15:14,16	<b>4th</b> 15:1		
<b>worth</b> 70:18	<b>11</b> 42:13 58:17 62:7			
<b>wouldn't</b> 50:8	69:4	<b>5</b>		
<b>wrap</b> 9:5	<b>11:04</b> 1:16	<b>5</b> 5:7		
<b>written</b> 15:6	<b>11th</b> 15:17 57:15	<b>50</b> 54:22		
<b>wrote</b> 69:18	<b>12</b> 62:7 69:5	<b>58-132E</b> 51:17 57:19		
	<b>12-month</b> 69:8,12,20	58:1,24		
	<b>12:30</b> 72:4	<b>5th</b> 1:24		
	<b>12:32</b> 1:16 72:24			
	<b>13</b> 15:20 22:8,25 23:2	<b>6</b>		
	23:4 25:21 71:22	<b>6</b> 57:25 58:23		
	<b>13th</b> 5:23 16:15 17:9	<b>633</b> 1:24		
	<b>14</b> 71:22	<b>6th</b> 16:15 21:17		
	<b>15</b> 71:23			
	<b>16</b> 71:23	<b>7</b>		
	<b>17</b> 22:4,8,22,25 23:4			
	25:21	<b>8</b>		
	<b>1700</b> 15:21 17:1,24	<b>80</b> 54:22 55:16		
	<b>18</b> 36:23			
	<b>18th</b> 5:22,25 6:5,8	<b>9</b>		
	16:22 28:6,14 64:9	<b>9</b> 57:15,24 58:24		
	66:1 71:21 72:16	<b>9:30</b> 6:7 72:16		
	<b>19</b> 36:23			
	<b>2</b>			
	<b>2016-17</b> 36:14			
	<b>2017</b> 36:23			
	<b>2020</b> 24:13 70:11			