

Page 1

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, MAY 18, 2023
9:34 A.M. - 1:19 P.M.

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

Page 3

INVITED GUESTS:

MS. ANNETTE LEWIS, S. Davis & Associates
MS. FAYE MUNNINGS, S. Davis & Associates
MR. TIM BASS, Court Reporter, United Reporting, Inc.

GUESTS:

SCOTT TRAVIS, Sun Sentinel
RAUL ALVAREZ, Trimerge Consulting Group, PA

Page 2

COMMITTEE MEMBERS IN ATTENDANCE:

MS. MARY FERTIG, VICE CHAIR
MS. RUTH CARTER-LYNCH
MS. REBECCA DAHL
MR. ANTHONY DE MEO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MS. JACLYN STRAUSS
MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
MS. MEREDITH ARLOTTA, Manager, Operations
MS. ANN CONWAY, Manager, Internal Funds Audits
MS. JENNIFER HARPALANI, Information Technology Audits
MS. ELENA PRITYKINA, Auditor III
MS. MICHELE MARQUARDT, Executive Secretary
MS. WANDA RADCLIFF, Clerk Spec B
DISTRICT STAFF:
MS. MARYLIN BATISTA, General Counsel
MRS. JUDITH MARTE, Deputy Superintendent, Operations,
Office of the Deputy Superintendent, Operations
DR. VALERIE WANZA, Acting Chief of Staff
MS. ERUM MOTIWALA, Chief Financial Officer, Office of
the Chief Financial Officer
DR. JOSIAH PHILLIPS, Chief Information Officer, Office
of the Chief Information Officer
MR. ALAN STRAUSS, Regional Superintendent, South
Region
DR. JERMAINE FLEMING, Regional Superintendent, North
Region
DR. TED TOOMER, Acting Associate Superintendent
Non-Traditional Schools
MR. DAVID AZZARITO, Executive Director, Human Resource
& Equity
MR. RYAN SMITH, Director, Business Support Center
MR. ERIC SEIFER, Process Analyst, Procurement &
Warehousing Services

Page 4

Thereupon, the following proceedings were had:

MS. FERTIG: Thank you. I'm going to call
the meeting to order, at 9:34 or so, and ask you
to stand for the Pledge.

(Whereupon, the Pledge of Allegiance was
recited.)

MS. FERTIG: Okay. Thank you. At this time
let us have a roll call.

MR. JABOUIN: Good morning. I just wanted to
check to see if there are any public speakers and
there are not.

So the roll call, Ms. Ruth Carter-Lynch.

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig?

MS. FERTIG: Here.

MR. JABOUIN: Ms. Itohan Ighodaro on the
phone?

BECON: No.

MR. JABOUIN: Thank you. Dr. Nathalie
Lynch-Walsh?

<p style="text-align: right;">Page 5</p> <p>1 DR. LYNCH-WALSH: Here.</p> <p>2 MR. JABOUIN: Robert Mayersohn?</p> <p>3 MR. MAYERSOHN: Here.</p> <p>4 MR. JABOUIN: Mr. Andrew Medvin is excused.</p> <p>5 Ms. Phyllis Shaw?</p> <p>6 (No response.)</p> <p>7 MR. JABOUIN: Ms. Jaclyn Strauss?</p> <p>8 MS. STRAUSS: Present.</p> <p>9 MR. JABOUIN: Mr. Peter Turso?</p> <p>10 MR. TURSO: Here.</p> <p>11 MR. JABOUIN: And from district staff, I'm</p> <p>12 Joris Jabouin, Chief Auditor.</p> <p>13 MS. ARCESE: Ali Arcese, Audit Director.</p> <p>14 MS. CONWAY: Ann Conway, Office of the Chief</p> <p>15 Auditor.</p> <p>16 MRS. MARTE: Judith Marte, Deputy</p> <p>17 Superintendent, Operations.</p> <p>18 DR. WANZA: Valerie Wanza, Acting Chief of</p> <p>19 Staff.</p> <p>20 MS. MOTIWALA: Erum Motiwala, Chief Financial</p> <p>21 Officer.</p> <p>22 DR. FLEMING: Good morning. Jermaine</p> <p>23 Fleming, North Regional Superintendent.</p> <p>24 MR. STRAUSS: Alan Strauss, South Regional</p> <p>25 Superintendent.</p>	<p style="text-align: right;">Page 7</p> <p>1 Lynch-Walsh?</p> <p>2 DR. LYNCH-WALSH: I'd like to move that we</p> <p>3 strike Item 16 because it is not -- what was</p> <p>4 submitted for today is not actually in compliance</p> <p>5 with the motion that we passed back in June of</p> <p>6 '22.</p> <p>7 MS. FERTIG: Okay. Could I just make a</p> <p>8 suggestion that, maybe, when we get there we</p> <p>9 defer that item, which is at the bottom of the</p> <p>10 agenda?</p> <p>11 DR. LYNCH-WALSH: Well, the thing is, it's</p> <p>12 not what we passed the motion on.</p> <p>13 MS. FERTIG: Okay. But if we leave it on you</p> <p>14 can give your rationale for that.</p> <p>15 DR. LYNCH-WALSH: I just don't want to waste</p> <p>16 staff's time.</p> <p>17 MS. FERTIG: Okay. All right. You're moving</p> <p>18 to -- to --</p> <p>19 DR. LYNCH-WALSH: Strike it. Remove it. And</p> <p>20 have the Chief Auditor review the motion that we</p> <p>21 passed and the other pages.</p> <p>22 MS. FERTIG: All right. Well, let's strike</p> <p>23 it or not. We're going to vote on that. Okay.</p> <p>24 Well, go ahead, you can tell why, but --</p> <p>25 DR. LYNCH-WALSH: Well, I want to make sure</p>
<p style="text-align: right;">Page 6</p> <p>1 DR. TOOMER: Ted Toomer, Acting Associate</p> <p>2 Superintendent Non-Traditional.</p> <p>3 MR. SMITH: Ryan Smith, Director of Business</p> <p>4 Support Center.</p> <p>5 MS. FERTIG: Okay. Thank you. And welcome.</p> <p>6 At this time we're going to -- we're on Item</p> <p>7 Number 3, Approval of the Agenda. I'm just going</p> <p>8 to start off by saying, if it's okay with</p> <p>9 everybody, I'd like to move the minutes to the</p> <p>10 top so we can get those done and then that will</p> <p>11 give us a better gauge on time.</p> <p>12 And, Mr. Jabouin, did you have a comment on</p> <p>13 the agenda?</p> <p>14 MR. JABOUIN: Yes. The Chair finalized the</p> <p>15 agenda on Wednesday, May 10th. The agenda was</p> <p>16 posted online on Thursday, May 11th, and the</p> <p>17 packages were delivered to the audit committee</p> <p>18 members who requested delivery to their homes and</p> <p>19 businesses on Friday, May 12th. And the</p> <p>20 communication went out to the school board, the</p> <p>21 audit committee members, the cabinet, and other</p> <p>22 parties of interest that the agenda items and the</p> <p>23 meeting documents were posted to the website.</p> <p>24 Chair.</p> <p>25 MR. MAYERSOHN: Thank you. And Dr.</p>	<p style="text-align: right;">Page 8</p> <p>1 that at our next meeting or that moving forward</p> <p>2 they're clear, so I can do that during audit</p> <p>3 committee member comments, but I want to make</p> <p>4 clear in open forum so we don't have our time or</p> <p>5 staff's time wasted again.</p> <p>6 MS. FERTIG: Okay. I'm sorry, I'm not</p> <p>7 rushing you, but you can see what kind of an</p> <p>8 agenda we have.</p> <p>9 DR. LYNCH-WALSH: That's why I'm trying to</p> <p>10 jettison half an hour of wasted time.</p> <p>11 MS. FERTIG: Okay. So it's been moved. Is</p> <p>12 there a second to strike Number 16?</p> <p>13 MS. STRAUSS: Second.</p> <p>14 MS. FERTIG: Okay. All in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MS. FERTIG: Opposed?</p> <p>17 (No response.)</p> <p>18 MS. FERTIG: Okay. So we have, at this point</p> <p>19 when we move to adopt the agenda we have moved</p> <p>20 the minutes up to the top and is there anything</p> <p>21 -- is there anybody who wants to move to adopt</p> <p>22 the agenda in that manner? And we have deleted</p> <p>23 Item 16.</p> <p>24 MR. MAYERSOHN: Motion to approve the minutes</p> <p>25 of February 16th and March 2nd and April 23rd.</p>

<p style="text-align: right;">Page 9</p> <p>1 MS. FERTIG: But we have to approve the 2 agenda. 3 MR. MAYERSOHN: I move to approve the agenda 4 as amended. 5 MS. CARTER-LYNCH: I'll second it. 6 MS. FERTIG: Thank you. All in favor? 7 COMMITTEE MEMBERS: Aye. 8 MS. FERTIG: Oppose? 9 (No response.) 10 MS. FERTIG: Okay. We have adopted an agenda 11 and our first order of business is the minutes of 12 February 16th. 13 MR. MAYERSOHN: All right. Motion to approve 14 the minutes of -- can we do them all together? 15 MR. JABOUIN: Please do them separately. 16 MS. FERTIG: Okay. Motion to approve the 17 February 16th minutes. 18 DR. LYNCH-WALSH: Second. 19 MS. FERTIG: Okay. Any comments? 20 (No response.) 21 MS. FERTIG: All in favor of approving the 22 minutes of February 16th, 2023 audit committee? 23 COMMITTEE MEMBERS: Aye. 24 MS. CARTER-LYNCH: And I move to approve the 25 minutes of April -- of March 2nd, 2023.</p>	<p style="text-align: right;">Page 11</p> <p>1 because it's virtual. I just want to make sure 2 that there's no problem approving minutes for a 3 meeting -- or just to be clear that no business 4 was conducted at this meeting because it was 5 virtual. So I just want that on the record. 6 MR. JABOUIN: And the minutes do reflect that 7 as well, because that's a statement that I made 8 at the meeting and that's reflected within the 9 minutes. 10 DR. LYNCH-WALSH: Okay. That's all I wanted 11 to point out. 12 MS. FERTIG: Okay. Any other discussion? 13 (No response.) 14 MS. FERTIG: All in favor? 15 COMMITTEE MEMBERS: Aye. 16 MS. FERTIG: Opposed? 17 (No response.) 18 MS. FERTIG: Okay. Motion carries. And we 19 are now down to Chief Auditor Administrative 20 Matters. Did you take care of that a minute ago 21 or you still have some? 22 MR. JABOUIN: I do have a few items to 23 mention, Chair. I wanted to mention that 24 representatives from teaching and learning that 25 are in attendance, such as Mr. Strauss, Mr.</p>
<p style="text-align: right;">Page 10</p> <p>1 MR. MAYERSOHN: I second. 2 MS. FERTIG: Okay. All in favor of -- oh, 3 any discussion? 4 (No response.) 5 MS. FERTIG: All in favor of approving the 6 minutes of March 2nd 2023 audit committee, please 7 say aye. 8 COMMITTEE MEMBERS: Aye. 9 MS. FERTIG: Opposed? 10 (No response.) 11 MS. FERTIG: Okay. Motion carries. 12 Number 12, or number next, approval of the 13 minutes of April 25th, 2023. 14 MR. MAYERSOHN: Motion to approve the April 15 25th minutes. 16 MS. CARTER-LYNCH: I'll second it. 17 MS. FERTIG: Okay. Motion to approve the 18 April 25th, 2023 virtual audit committee minutes. 19 Any discussion? 20 (No response.) 21 MS. FERTIG: All in favor -- 22 I'm sorry. I'm sorry. 23 DR. LYNCH-WALSH: I think this is the first 24 time we're approving minutes for a virtual 25 meeting where we couldn't conduct business</p>	<p style="text-align: right;">Page 12</p> <p>1 Fleming -- Dr. Fleming and Dr. Toomer, they have 2 an off-site meeting and they have a conflict. 3 Mr. Strauss needs to leave at 10:15 and Dr. 4 Fleming needs to leave at 10:30. 5 Also, the certificates of appreciation are in 6 your areas. I do want to thank the committee and 7 we do have, Ms. Fertig, your certificate will be 8 given by your other committee and so will Ms. 9 Shaw's. 10 With respect to the next meeting on June 22, 11 the agenda is likely to be very long for that. 12 We are also asking for a 9:30 start for that 13 particular meeting. If the committee members 14 would kindly note that as well. 15 Thank you very much. That concludes my 16 administrative items, Chair. 17 MS. FERTIG: Okay. 18 So we're down now to public speakers. 19 Are you finished? 20 MR. JABOUIN: Yes. 21 MS. FERTIG: Okay. Are there any public 22 speakers? 23 MR. JABOUIN: Yes, I was told we do have a 24 public speaker. 25 MR. TRAVIS: For the agenda item.</p>

<p style="text-align: right;">Page 13</p> <p>1 MS. FERTIG: On the agenda item. Thank you. 2 Okay. So now we are down to Audit Committee 3 Chair Comments, and thank you all for coming 4 today. And I want to congratulate you because we 5 have picked up eight minutes on my timed agenda. 6 So if everybody's ready, we're going to go to 7 Number 7, Internal Funds Audit of Selected 8 Schools. This was postponed from April 13th and 9 I'm going to ask that you make comments and -- 10 MR. JABOUIN: If I may? 11 MS. FERTIG: The floor is yours. 12 MR. JABOUIN: If I can please introduce Items 13 7, 8 and 9, if I introduce them together, it'll 14 probably be best in the interest of time. 15 Agenda Item number 7 is an internal funds 16 audit of 45 schools that were originally 17 presented at the canceled April 13th meeting. 18 The Agenda Item Number 8 is the internal funds 19 audits of 29 additional schools. And then Agenda 20 Item Number 9 is the payroll audit of nine 21 schools and departments that were originally 22 scheduled at the canceled April 13th meeting. 23 With respect to the internal funds audits, 24 some of them are Business Support Center schools. 25 The payroll audits are not business support</p>	<p style="text-align: right;">Page 15</p> <p>1 District management, due to the fact that there 2 is some criminal investigation that is ongoing 3 right now, won't be commenting outside of the 4 items that are in the report. We don't want to 5 impact the activity that's being done by law 6 enforcement organizations. So we do want to 7 point that out. 8 So the responses that we received, we 9 received some from the schools and on the schools 10 that are Business Support Center schools we 11 received joint responses from the school and the 12 Business Support Center Director Smith, as well 13 as responses from the regional superintendent. I 14 have discussed these issues in these reports in a 15 consolidated fashion with some of the board 16 members, including the chair. Last night I 17 discussed these with Interim Superintendent 18 Smiley. We discussed a few strategies including 19 my team doing some more speaking on common audit 20 issues so we can educate some of the school 21 personnel on some of the things that we're seeing 22 in order for them to be able to address them 23 going forward. 24 At this time, Chair, I would like to ask that 25 the committee go to questions and note that the</p>
<p style="text-align: right;">Page 14</p> <p>1 center activities and is not part of their 2 responsibility. Some of these are two-year 3 audits and the issue vary from negative year-end 4 balances. From 2021 is where some of these 5 audits had negative -- negative year-end 6 balances. And they were all cleared by the end 7 of 2022 except for McNicol. We did check and 8 they all have positive balances as of March of 9 2023. 10 Other issues that you'll see involved the use 11 of internal advances, cash distribution sheets, 12 bank reconciliation reports, receipt and 13 depositing procedures, bookkeeper 14 responsibilities, missing pre-numbered receipt 15 books, late deposits, financial reporting, 16 deposits in transit and errant deposits. 17 I wanted to mention that with the McNicol 18 report, we did neglect to put the statement of 19 balances in the report and my staff has 20 distributed them to your team right now. And 21 then with the Parkway, the statement of changes 22 are also being provided to you. You can see the 23 negative balances on them. 24 With respect to Margate Elementary School, 25 this school is still under investigation.</p>	<p style="text-align: right;">Page 16</p> <p>1 timing of the representatives from teaching and 2 learning and the Business Support Center. 3 Thank you, Chair. 4 MS. FERTIG: Okay. And just to be clear, I 5 would like to stay on Number 7 and then move to 6 Number 8; okay? So Number 7, yes, Ms. Dahl, you 7 have a comment? 8 MS. DAHL: I have two comments, actually. 9 Having been a former principal with Broward 10 County Schools, this kind of takes care of all 11 three of them, I was really surprised, actually, 12 unhappy about the number of exceptions that were 13 found in these audits. We've been doing pretty 14 well with them. We didn't do well with these. 15 Most of the things except for the ones with 16 Margate, most of them are things that principals 17 should have known even if it was coming from the 18 cost center, and I do know that caused a few 19 things. However, the principal's supposed to 20 keep up with cost center, too. And so I don't 21 know what happened. I mean, it was pretty 22 obvious with the high schools that it was 23 athletics with that -- you know, a lot of it was 24 athletics with negative balances. And that used 25 to be a problem in the past. The elementary</p>

<p style="text-align: right;">Page 17</p> <p>1 schools were lost receipt books and envelopes, 2 which, again, you're supposed to have an absolute 3 idea where those things are. So that's my 4 comment.</p> <p>5 MS. FERTIG: Okay. Thanks. And I would just 6 ask that we keep these two audits separate 7 because I noted what you did, that it's one set 8 of issues in the one audit, which is mainly high 9 schools and a totally different set of issues in 10 the second audit which has a lot of elementary 11 schools. So if we could just focus on Number 7.</p> <p>12 Dr. Lynch-Walsh did you have a comment on 13 Number 7?</p> <p>14 DR. LYNCH-WALSH: I'm trying to keep 7 and 8 15 straight, but when I -- I have two reports that 16 both say May 18th now, so I have to go -- so 17 which one -- no, no, but which one is which?</p> <p>18 MS. FERTIG: Okay. So McNicol is what we're 19 on right now and Parkway. Those are our current.</p> <p>20 MS. ARCESE: It identifies it on the agenda, 21 where the comment was from.</p> <p>22 DR. LYNCH-WALSH: No, no --</p> <p>23 MS. FERTIG: I know Number 7 is McNicol and 24 Parkway.</p> <p>25 DR. LYNCH-WALSH: Okay. So, hold on. So</p>	<p style="text-align: right;">Page 19</p> <p>1 and forth between the district and the state, but 2 it speaks to now having done 97 schools. I'm 3 confused. If, literally, all the schools have 4 been audited for internal funds, then why am I 5 just looking -- unless my report's missing pages, 6 this doesn't seem like enough schools, especially 7 when the history starts in 2016 and goes to 2022 8 and we're in 2023, so where are the ones for this 9 school year?</p> <p>10 MR. JABOUIN: I can explain all that on 11 Agenda Item Number 17 where.</p> <p>12 DR. LYNCH-WALSH: So first question, though, 13 is, does this chart -- are there schools missing 14 from this chart? Because the math I'm doing, we 15 have how many schools, and there's only 16 40-something schools on these two pages.</p> <p>17 MR. JABOUIN: So it is difficult for a reader 18 to understand the point of view that that is 19 written, from a -- it's written from a fiscal 20 year 2021, but I can describe the situation where 21 the legislative audit committee responds on that 22 item.</p> <p>23 DR. LYNCH-WALSH: Through the Chair, my first 24 question is, does this list represent all the 25 schools that have been audited up to today -- to</p>
<p style="text-align: right;">Page 18</p> <p>1 I've a got to find which of these reports that 2 look identical on the front is 7 and which is 8.</p> <p>3 MS. FERTIG: 7 is dated -- well, I agree with 4 you there.</p> <p>5 MR. JABOUIN: If you can go to the table of 6 contents, Number 7, if you go and you see it's 7 the one that begins with Bennett Elementary?</p> <p>8 DR. LYNCH-WALSH: That's Number 7?</p> <p>9 MR. JABOUIN: That's number 7.</p> <p>10 DR. LYNCH-WALSH: That's all I was looking 11 for. Because if it had said April 13 deferred to 12 May 18th, then I would be clear.</p> <p>13 MS. FERTIG: Yeah, I get you there. I, 14 actually, had the same observation yesterday.</p> <p>15 DR. LYNCH-WALSH: Okay. So I'm on that 16 report, and, first of all, my issues are more 17 global before getting specific. Because we were 18 also sent a joint legislative auditing committee 19 response which then further confused me. In the 20 appendix, Appendix A, it has a list of schools, 21 and this is also in the table of contents BSC and 22 Non-BSC bookkeeper employed, blah-blah-blah. So 23 Appendix A has a chart with a list of schools and 24 a history dating back to 2016. And then I'm 25 looking at -- there were multiple letters back</p>	<p style="text-align: right;">Page 20</p> <p>1 now, basically, through these reports?</p> <p>2 MR. JABOUIN: No.</p> <p>3 DR. LYNCH-WALSH: Why not?</p> <p>4 MR. JABOUIN: Because all of the schools are 5 presented when they're done, but we have 6 completed the balance of schools for fiscal year 7 2022 as expected from the -- the auditor general. 8 But their list starts from fiscal year 2021.</p> <p>9 But, as I mentioned, I can go through the whole 10 process of that item.</p> <p>11 DR. LYNCH-WALSH: No, I'm still trying to -- 12 my question remains the same. In this appendix, 13 if everything is now up to date -- because this 14 appendix is independent of this letter. This 15 appendix says BSC or Non-BSC bookkeeper employed 16 and audit exceptions by fiscal year. It is 17 attached to an internal audit report for fiscal 18 year '23. And it goes only through '22. And if 19 we have 200-plus schools, why am I only seeing a 20 fraction of that on these two pages?</p> <p>21 MR. JABOUIN: So we, typically -- as we do, 22 we present the schools that are audited. So this 23 is not a cumulative list of schools that were 24 presented to you at the September meeting and 25 October meeting.</p>

<p style="text-align: right;">Page 21</p> <p>1 DR. LYNCH-WALSH: But this dates back to 2 2016.</p> <p>3 MS. FERTIG: Okay. Let me get -- let me get 4 Ms. Strauss because she has a question and 5 then --</p> <p>6 MS. STRAUSS: Thank you very much. So here's 7 the deal. Once again, the scope of the audits 8 are clearly restricted at the Chief Auditor's 9 direction.</p> <p>10 Once again, okay, the sample sizes, in my 11 professional opinion, are not appropriate. And 12 that continues to be a theme that I have 13 witnessed as I have been sitting here as a member 14 of this audit committee, whether we're talking 15 about this report, or audit, I'm sorry, 16 behavioral threat assessment audit, whatever it 17 may be, it seems as if sample sizes are limited 18 and restricted and not appropriate according to 19 standards.</p> <p>20 Is that something that you were trying get 21 to?</p> <p>22 DR. LYNCH-WALSH: Well, yes, and even more 23 basic. Because this list starts in 2016, if I'm 24 reading this, these are the only schools, the 25 interpretation is that the only schools that have</p>	<p style="text-align: right;">Page 23</p> <p>1 then who did it, who completed it, bookkeeper or 2 BSC. Does that -- does that do it?</p> <p>3 DR. LYNCH-WALSH: Yes, because I can't 4 understand why you would just include the ones 5 attached to this report if we clearly, for the 6 past couple of months at least, have been losing 7 our collective minds over the findings because 8 then it obscures the impact of what happened.</p> <p>9 MS. FERTIG: So if I can -- if I can offer 10 this. I know that I've had the same question 11 about whether it was a bookkeeper or BSC, so he's 12 shown us for this specific one and I know in the 13 next audit there's a list for that audit of which 14 ones are exceptions. So I think just a follow-up 15 discussion item just on the issue of BSC versus 16 bookkeeper is what we would like to have, but not 17 on -- if we could just finish this item.</p> <p>18 Yes, I'm sorry, Mr. De Meo?</p> <p>19 MR. DE MEO: Madam Chair, so that I can be 20 clear and understand the answer to the question, 21 this BSC chart or Exhibit A to it is -- has 45 22 schools in it and that's what you're reporting 23 on, and you've reported on all the other schools 24 as we've progressed throughout the year.</p> <p>25 MR. JABOUIN: Right.</p>
<p style="text-align: right;">Page 22</p> <p>1 been audited for internal funds are on these two 2 pages. That is either true or not true. And if 3 more have been audited, why are they not on this 4 list?</p> <p>5 MR. JABOUIN: Because we've seen them 6 already.</p> <p>7 DR. LYNCH-WALSH: It doesn't matter.</p> <p>8 MR. JABOUIN: What I can do, Chair --</p> <p>9 MS. FERTIG: These are the outstanding 10 audits?</p> <p>11 MR. JABOUIN: No, these are the ones which 12 were completed in this report. So if we took the 13 ones from this report and the ones in the last 14 meeting and the meeting before then, that will be 15 the cumulative total.</p> <p>16 MS. FERTIG: Okay. So let me just -- let me 17 just see if I can -- if we can cut through this. 18 We had asked at one point to see non -- Non-BSC 19 and BSC schools so we could kind of compare how 20 many exceptions we had in each one. What you've 21 given us is a list of all the audits done in this 22 round and I think what they're asking for is a 23 list of all audits --</p> <p>24 DR. LYNCH-WALSH: All audits.</p> <p>25 MS. FERTIG: -- with exceptions or none and</p>	<p style="text-align: right;">Page 24</p> <p>1 MR. DE MEO: So we're focusing on these 45 2 that you've recently done. And the letter from 3 the state focuses on a different scope. Okay.</p> <p>4 MS. FERTIG: And if you can just reference 5 the index and then chart.</p> <p>6 But, just as follow-up, you're requesting a 7 follow-up with a list of all schools with 8 exceptions and whether they're BSC or bookkeeper; 9 is that --</p> <p>10 DR. LYNCH-WALSH: Yes, and by, at our next 11 meeting. Because if it's been attached to all 12 the internal funds audits, and it would be very 13 helpful since some people are visual and actually 14 it's easier to see, in totality, what percent are 15 business support versus non-business support by 16 year. Because it seems like for at least these 17 schools they were clean until recently and we 18 don't know if that's a trend across the board 19 because we're only seeing now. And so we would 20 need to see the complete table for all the 21 schools and then -- and then some statistics in 22 terms of the percent breakdown so that I don't 23 have to throw this into Excel and do it.</p> <p>24 MS. FERTIG: Okay. So could we come back on 25 that one at the end on our comments and just give</p>

1 them exactly what we'd like to see in follow-up
2 next time?

3 MR. JABOUIN: So I did check with my staff.
4 So of the reports that you've seen in the
5 previous meetings throughout this year my team
6 has told me that there's only one school that
7 we're missing that we're going to show you at the
8 next meeting.

9 So what I can do is go back to the beginning
10 of the year and we can list all of the schools
11 that you've seen in the various meetings on that
12 end.

13 Now, if there's some additional statistics
14 that you'd like, we can also put that in as well.

15 MS. FERTIG: Yeah, I think what -- I think
16 what we're requesting is a list of all the audits
17 done this year and in the information whether
18 there was an exception or none, what bookkeeper
19 or BSC. And I know we've asked that question
20 several times.

21 Did you have anything else you wanted on that
22 chart besides those factors?

23 DR. LYNCH-WALSH: Well, they've been showing
24 it since 2016, so not just for this year.

25 MS. FERTIG: So you want it from 2016?

1 MS. FERTIG: On Number 7.

2 MR. MAYERSOHN: So can somebody explain to
3 me, because I've been on this committee for 10
4 years, how we have a negative balance without it
5 being audited, that what -- I mean, explain to me
6 the process of what a bookkeeper does, what the
7 principal does to understand that when you have a
8 negative balance that somebody -- until somebody
9 is waiting until you do an audit and you say, oh,
10 I'm sorry, is that it should be uncovered
11 immediately and managed properly. So can
12 somebody explain to me that process?

13 MR. SMITH: Ryan Smith, Director of Business
14 Support Center. I can only speak to since my
15 arrival. I arrived here in late April of 2020.
16 We did not have adequate controls in place in the
17 BSC to run reports to determine if these accounts
18 had negative variances.

19 Since my arrival I've worked directly with
20 our contractor who oversees our Microsoft Great
21 Plains, now known as Dynamics, which is the ERP
22 accounting side for Great Plains, to develop
23 these reports. We do run them monthly and that
24 was in response to this first round of audit
25 exceptions that covered mostly through 2022.

1 DR. LYNCH-WALSH: Well -- and I want all the
2 schools. Because it also begs the question, are
3 there schools that never got audited? Because if
4 the letter from the state is about the backlog
5 and in the letter it mentioned a new backlog --

6 MS. FERTIG: Okay. I think he's going to get
7 us the chart and then we have in June -- unless
8 he wants to send it sooner. You can send it to
9 everybody, of course.

10 MR. JABOUIN: I'll present it at the June
11 meeting, but I can also talk about the
12 legislative audit committee situation because
13 that issue dates back to 2011. When we get to
14 Agenda Item 17, if you can ask -- remember, our
15 teaching and learning individuals are under time
16 constraints. If you have any specific questions
17 that they can respond to.

18 DR. LYNCH-WALSH: And I'm still processing
19 why you wouldn't schedule them longer, but that's
20 neither here nor there.

21 MS. FERTIG: Okay. Does anybody else have a
22 question on this particular item?

23 DR. LYNCH-WALSH: Oh, I have tabs, but I'll
24 wait.

25 MR. MAYERSOHN: On Number 7?

1 That was one of the controls that we put in place
2 is that was reviewed monthly, and then we would
3 do immediate intervention on those schools. You
4 saw it listed in some of the responses with
5 athletics where we have a process where we meet
6 with the school, representatives from the
7 district and the BSC for BSC schools. For
8 Non-BSC schools we turn that information over to
9 the principal and follow-up is done.

10 As you'll see in a future report, because
11 it's a lookback it didn't control it as tight as
12 we'd like to, so our next response, and the
13 reason we didn't jump immediately to this
14 response is a cost to the taxpayers because
15 there's a development cost, is to put a hard stop
16 in place where our accounting system does not
17 allow for you to go in the red. The challenge
18 with that is, there are certain fundraising
19 activities that the schools do, for those of you
20 who worked in schools, that this will create a
21 hard stop for them. So any time a fundraising
22 activity that could possibly take the school into
23 a temporary deficit will be blocked and will
24 require special authorization by leadership in
25 order for it to be removed. We believe that

<p style="text-align: right;">Page 29</p> <p>1 these two together will put an end to this 2 challenge that we've been facing for the past 3 several years. 4 MS. FERTIG: Okay. 5 MR. MAYERSOHN: And when will that hard stop 6 be implemented? 7 MR. SMITH: It is in development now. The 8 developer is supposed to be giving me a response 9 by the close of business tomorrow from a price 10 perspective. And then once we have that the work 11 will be initiated with the hopes of it being in 12 place by July 1st of next year. 13 MR. MAYERSOHN: July 1st of next -- 14 MR. SMITH: I'm sorry, next fiscal year, July 15 1st, 2023. 16 MR. MAYERSOHN: Okay. 17 MS. FERTIG: Anybody else? Yes. 18 MS. DAHL: Do you also look at the schools 19 that have the bookkeepers, is that part of it, 20 too? 21 MR. SMITH: We do. So, again, this was a new 22 process that we put in place, and we communicate 23 directly with the school leadership when we see 24 those variances. From what I recall in the 25 reports that I read, I didn't see any of those</p>	<p style="text-align: right;">Page 31</p> <p>1 Oh, I'm sorry, you had another one? 2 DR. LYNCH-WALSH: I can go after you. 3 MS. FERTIG: No, that's fine. Which one do 4 you want -- do you want to go ahead? 5 DR. LYNCH-WALSH: No, I can just go after 6 you. 7 MS. FERTIG: Okay. I noticed what I'm sure 8 everybody else did, but I know Ms. Dahl 9 articulated, which is in these schools, mainly in 10 high schools, we are noticing one kind of a 11 problem and we have been noticing this since, I 12 think, 2018, Dr. Wanza? 13 DR. WANZA: Uh-huh. 14 MS. FERTIG: Which is a deficit or a negative 15 balance in the athletic accounts. And when you 16 further look into some of the schools where it's 17 occurring, they're under-enrolled schools. I'm 18 really concerned that we have to provide, and I 19 think that we've discussed this before, the 20 district has to provide equity in offerings. 21 They've got to provide the opportunities for 22 these students. And if they're running into a 23 negative balance repeatedly, then there needs to 24 be some conversation about how you are going to 25 ensure that you've got delivery of services to</p>
<p style="text-align: right;">Page 30</p> <p>1 issues for some of the Non-BSC schools. So I 2 think for them, if we notice it, it will be 3 turned over, again, to the principal. 4 MR. DE MEO: Madam Chair? 5 MS. FERTIG: Yes. 6 MR. DE MEO: Just to be clear, you said that 7 you monitor all schools, whether they're BSC or 8 not. 9 MR. SMITH: Right. 10 MR. DE MEO: And on a monthly basis if you 11 see a deficit you contact them. 12 MR. SMITH: That is correct; yes. 13 MR. DE MEO: Okay. Thank you. 14 MS. FERTIG: Okay. Any other questions? I 15 have a few and I was trying to wait. 16 MS. CARTER-LYNCH: Mine's quick. You said 17 that -- I just want to be clear. You said that 18 the hard stop will be in place July 2023? Or did 19 you mean 2024? 20 MR. SMITH: That is correct. Our target is 21 July 1st 2023. This is important enough to the 22 district that it's become a top priority. So 23 we've put it at the top of our development list. 24 MS. FERTIG: Okay. I have a couple questions 25 on this, some, Mr. Jabouin --</p>	<p style="text-align: right;">Page 32</p> <p>1 these without the school incurring a negative 2 balance? 3 DR. WANZA: So, good morning, Valerie Wanza, 4 Acting Chief of staff. Since it's my first time 5 speaking, I will say that Dr. Smiley had a 6 conflict or she would be here and she certainly 7 sends her apologies for not being here this 8 morning. So let me start with that. 9 The second thing to your point, Mrs. Fertig, 10 so we've done a couple things; right? So we know 11 that some of the schools, particularly you have a 12 Stranahan or other schools that are 13 under-enrolled or schools that cannot even play 14 games at their school, so they don't have the 15 opportunity to get all of the financial benefits 16 that schools that have stadiums on campus have. 17 So we've done a couple things. The first thing 18 is, there is, from the district level, funds that 19 are available to those schools so that they do 20 not have to decide, can we play, you know, this 21 sport or can we not do this? So we have done 22 that. That's one. 23 I think the question becomes, and it's 24 something that Mr. Smith said and it's something 25 the regional associate sups or more so the region</p>

<p style="text-align: right;">Page 33</p> <p>1 sup's will have the conversation about is, are the 2 schools coding expenditures to that available 3 funds appropriately so that they are not 4 realizing negative balances in their internal 5 funds? Because the money is available through 6 budget and these are internal funds. But there 7 are opportunities to code things for these 8 programs through the budget funds that would not 9 result in the negative internal funds balance.</p> <p>10 So that's something that I know Mr. Strauss, 11 Dr. Fleming, Mr. Adamson's not here, and then 12 working with Mr. Smith and BSC is to make sure 13 those schools are properly coding those things so 14 that the funds that are provided to them are 15 accessed appropriately and it does not result in 16 a negative balance in the internal funds.</p> <p>17 MS. FERTIG: Okay. Thank you for that 18 explanation. And, also, just one other quick 19 thing. I think it would be beneficial if -- 20 these two audits have called this out. I think 21 it would be beneficial to include a chart of what 22 the exceptions are when you see that they're all 23 in the same area. Because in the next one we're 24 going to get to there are a lot that are missing 25 deposit or receipt books. And in this particular</p>	<p style="text-align: right;">Page 35</p> <p>1 those, that's going to mean something to you. 2 But what I keep asking for is, are we sending 3 laypeople to bulletins and accounting -- for 4 instance, accounting books and guidelines as 5 opposed to breaking it down so that they can 6 understand it through procedures? Because we 7 keep seeing repeat findings of the same nature 8 which is, I think, a failure of them to 9 understand what they need to be doing both at the 10 school level and the Business Support Center. 11 And so -- because that's one on page 109 and then 12 there was an interesting -- and then on page 112 13 the steps that are being taken, the bottom of 14 112, in the event of an internal account entering 15 a negative balance on a month-end report the 16 following steps will be taken. In the first 17 instance the Business Support Center specialist 18 will immediately notify, via email, the 19 Principal, Director of the Business Support 20 Center, Manager of Internal Accounts, and 21 appropriate District staff for the area.</p> <p>22 To what end? What does that accomplish? 23 So I know these responses were reviewed, but, 24 again, if you're an accountant, which is what was 25 critical, accounting or finance for the Business</p>
<p style="text-align: right;">Page 34</p> <p>1 one it's athletic funds. So if we could have 2 that chart included, just to get to the visual 3 point, you can kind of look at it and see what 4 the exception was really easily and then maybe 5 identify some problems that we need to address as 6 a district.</p> <p>7 Dr. Lynch-Walsh, thank you for your patience. 8 DR. LYNCH-WALSH: One of my better virtues, 9 I'm sure.</p> <p>10 Okay. Page -- so I'm sorry, is it Ms. Conway 11 that does internal or Ali?</p> <p>12 MS. CONWAY: Both.</p> <p>13 MS. FERTIG: All right. So the theme that 14 I'm seeing throughout and I want to confirm 15 because it's a repeated recommendation and there 16 are some specific pages, page 109 is one of the 17 pages I've marked. We recommend the Business 18 Support Center director and principal review 19 Financial and Program Cost Accounting and 20 Reporting for Florida Schools Chapter 8 and 21 Standard Practice Bulletin I-203, Classes, Clubs 22 and Departments. And this has been an 23 observation I've had even with the prior chief 24 auditor.</p> <p>25 If you're a degreed accountant and you read</p>	<p style="text-align: right;">Page 36</p> <p>1 Support Center, and the schools don't even have 2 that, what is that step supposed to accomplish at 3 the bottom of page 112? And then what is the 4 second bullet at the top of 113 supposed to 5 accomplish?</p> <p>6 MS. FERTIG: Okay. Can we let Mr. Smith -- 7 DR. LYNCH-WALSH: Well, no, he wrote the 8 response. I'm now looking at the accountants to 9 tell me, is that going to -- how is that 10 effective or do they think it's effective?</p> <p>11 MS. FERTIG: Well, as the author, can we let 12 him respond and then --</p> <p>13 DR. LYNCH-WALSH: Sure.</p> <p>14 MS. FERTIG: With what he intended here.</p> <p>15 MR. SMITH: So my response would be, in 16 regards to page 109, we have reviewed these 17 clearly with the principals. There is a general 18 understanding. We do review them in layman's 19 terms so that they can clearly understand.</p> <p>20 And as it relates to the response in 112, 21 this response has negated any future audit 22 exceptions with the exception of one, and it was 23 still followed under the control that was issued. 24 So the control was, we run a lookback report 25 every month, and the way our internal accounting</p>

<p style="text-align: right;">Page 37</p> <p>1 works is, it is a lookback. Because, again, 2 there are some accounts that will run negative 3 variances throughout the month momentarily as we 4 wait for deposit and then withdrawals. 5 However -- this has worked. However, the schools 6 have not had subsequent audit findings due to it. 7 And as we look at the timing of these, 8 specifically of Boyd Anderson, if you look at the 9 timeline, by the time this second audit hit, the 10 year had already closed. So the response to the 11 original audit exception worked. However, 12 because the second audit was done prior to the 13 first release the timing necessitated that we 14 would have exceptions for both years. 15 DR. LYNCH-WALSH: Okay. So -- 16 MS. FERTIG: Ms. Conway, did you have any 17 comment on that? 18 MS. CONWAY: No. 19 DR. LYNCH-WALSH: Okay. So to be clear, 20 though, if both sides of the house, and this is 21 why this thing about bulletins versus procedures, 22 are there procedures above and beyond on page 109 23 what you directed them to? Because if we have 24 non-accountants both at the school level and the 25 Business Support Center level, we're asking them</p>	<p style="text-align: right;">Page 39</p> <p>1 and I'm telling you they don't go far enough. As 2 an accountant I'm telling you that for a 3 layperson they are probably not going far enough 4 because we keep seeing the same sorts of things. 5 And if they don't understand conceptually what 6 they're doing, that could be a problem. 7 I was also confused on page 125 at the 8 bottom. It mentions Late Deposits, Standard 9 Practice Bulletin I-303, which, sidebar question, 10 do we have access to these Standard Practice 11 Bulletins, so like if I wanted to look at one as 12 I'm reading the report, I could? 13 MS. CONWAY: We do, but I don't know where 14 they are made available to the general public. 15 DR. LYNCH-WALSH: Well, we're not exactly the 16 general public, but -- so the answer is, no, we 17 don't have access to it. 18 MS. FERTIG: Mr. Mayersohn is saying they're 19 on-line. Do you want to elaborate? 20 MR. MAYERSOHN: Somewhere in that audit -- 21 DR. LYNCH-WALSH: Website? Web page? 22 MR. MAYERSOHN: -- website, I believe they're 23 available. 24 DR. LYNCH-WALSH: Okay. But that didn't help 25 me when I was looking and didn't know that. So</p>
<p style="text-align: right;">Page 38</p> <p>1 to explain concepts that they may not understand 2 how to explain to the people they're explaining 3 it to. 4 So are there procedures or is this it? 5 MS. CONWAY: The Standard Practice Bulletins 6 are written for laypeople and they are much more 7 comprehensive than that simple clip that you see 8 there. They have a guide. They have an internal 9 fund user's guide for Great Plains that gives 10 them step-by-step instructions with pictures on 11 how to operate Great Plains and they do have 12 Standard Practice Bulletins that are written with 13 understandability in mind. They're much more 14 clear. And those tend to be an interpretation of 15 the Red Book chapter 8 that you see me quoting 16 from there. So they flow from there and are 17 simplified so that bookkeepers can understand 18 them better. 19 DR. LYNCH-WALSH: Okay. But since this keeps 20 happening I would argue that perhaps people are 21 not understanding them and we need procedures -- 22 this is not a -- this is not a -- I am suggesting 23 because sometimes it's hard -- I know you guys 24 think that they're written in layperson's 25 language, but I've read the practice bulletins</p>	<p style="text-align: right;">Page 40</p> <p>1 either we need to put a link into these reports 2 or provide links. Because I might not bring this 3 up because I would've answered my own question. 4 So it mentions in here the timing of 5 deposits. So staff is saying we recommend doing 6 A and then the response talks about late deposits 7 on page 127. The District has reviewed and 8 updated the language in I-303 to remove dated 9 information mandating cash pickups by the last 10 working day of the week, the last working day of 11 the month and before all holidays. The standard 12 practice will now reflect the state statute of 13 five business days for cash deposits beginning 14 7/1/2023. 15 What is the statute that changed that 16 rendered the practice bulletin? Because, 17 essentially, that response is suggesting negating 18 the audit staff's recommendation on page 109. I 19 mean, not 109, 125. 20 So from page 125 to 127 why are we having 21 conflicting information? 22 MS. CONWAY: Well, because it's a recent 23 revision of I-303. It's not even in effect yet. 24 It will become effective on July 1. So I'm 25 operating under the previous version of I-303</p>

<p style="text-align: right;">Page 41</p> <p>1 when writing the findings for these audits.</p> <p>2 DR. LYNCH-WALSH: Okay.</p> <p>3 MS. FERTIG: Mr. De Meo, did you want to</p> <p>4 comment on that.</p> <p>5 MR. DE MEO: Yes, just briefly I'd like to</p> <p>6 ask the district superintendents, would it be a</p> <p>7 big burden -- in accounting you're drilled into</p> <p>8 your head that deposits should be made daily,</p> <p>9 intact, daily. Would that be a big burden for</p> <p>10 the bookkeeping staff or the BSC staff at these</p> <p>11 schools?</p> <p>12 Because three or four or five days, I can</p> <p>13 tell you in business, that breeds trouble. Cash</p> <p>14 sitting around, checks sitting around, not good.</p> <p>15 I would -- I'm not going to make a motion to</p> <p>16 change that or anything, but I would like you all</p> <p>17 to maybe confer with the chief auditor and see if</p> <p>18 we should tighten that up a little bit, maybe</p> <p>19 intact daily, something like that.</p> <p>20 DR. LYNCH-WALSH: But they're suggesting the</p> <p>21 statute allows for almost more time.</p> <p>22 MR. DE MEO: Yeah, that's unbelievable.</p> <p>23 DR. LYNCH-WALSH: Can you clarify, and I'm</p> <p>24 going to make a motion about --</p> <p>25 MS. CONWAY: So in the Red Book the state</p>	<p style="text-align: right;">Page 43</p> <p>1 to that line because I saw something about the</p> <p>2 principal is committed to utilizing an armored</p> <p>3 car service. I'm like, I think those are not</p> <p>4 free. I am not even up to that yet. I'm trying</p> <p>5 to -- because you said earlier that something</p> <p>6 hasn't gone into effect yet and you're basing</p> <p>7 your recommendations on what is in effect.</p> <p>8 So what is changing, that's what I'm trying</p> <p>9 -- or is nothing changing?</p> <p>10 MS. CONWAY: There's a new version of</p> <p>11 Standard Practice Bulletin I-303 Deposit and</p> <p>12 Collections that has already been approved but</p> <p>13 it's supposed to go into effect on July 1 for the</p> <p>14 new school year.</p> <p>15 DR. LYNCH-WALSH: Got it. But what is</p> <p>16 different about that from what we're doing now,</p> <p>17 from what the rule is now?</p> <p>18 MS. FERTIG: Mr. Smith?</p> <p>19 DR. LYNCH-WALSH: No, I'm sorry, she's the</p> <p>20 auditor. I know, but I'm trying to get an answer</p> <p>21 based on the auditor's recommendation. And so if</p> <p>22 she's -- they're the ones that audit.</p> <p>23 What I'm asking has everything to do with</p> <p>24 their recommendation and this Business Practice</p> <p>25 Bulletin that they're following.</p>
<p style="text-align: right;">Page 42</p> <p>1 regulations would allow you five days to get</p> <p>2 money to the bank, generally speaking, like from</p> <p>3 a student's hand into the bank. So our Standard</p> <p>4 Practice Bulletins have generally, for the sake</p> <p>5 of being practical, divided that time period up</p> <p>6 to bring it to the office within three days and</p> <p>7 then get it into the bank within two days.</p> <p>8 DR. LYNCH-WALSH: Okay. So -- so what's the</p> <p>9 new --</p> <p>10 MS. CONWAY: So we have to give the money to</p> <p>11 the bank within five days.</p> <p>12 DR. LYNCH-WALSH: And understand that because</p> <p>13 I don't have the current and the one that will</p> <p>14 become effective I'm having to extract it, and I</p> <p>15 know it's painful, so what is the impact of the</p> <p>16 new? Because there's a claim that there's a</p> <p>17 state statute of five business days. So what is</p> <p>18 going into effect in the future -- on 7/1 that is</p> <p>19 different from what I-303 is based on now?</p> <p>20 MS. CONWAY: There is nothing different in</p> <p>21 the Red Book. There's nothing different in the</p> <p>22 regulation of it. It's just that it's not</p> <p>23 practical, really, to have a pickup every single</p> <p>24 day because they charge the schools to pick up.</p> <p>25 DR. LYNCH-WALSH: Oh, I haven't even gotten</p>	<p style="text-align: right;">Page 44</p> <p>1 Now, so it sounds as though they're not aware</p> <p>2 of a change. I'm just trying to get a clear</p> <p>3 answer.</p> <p>4 MS. FERTIG: The person that's doing the</p> <p>5 Business Support System is Mr. Smith, so --</p> <p>6 DR. LYNCH-WALSH: He's interpreting. So he</p> <p>7 can speak to his response, but I'm relying on the</p> <p>8 auditors to know whether or not that that is</p> <p>9 accurate.</p> <p>10 MR. JABOUIN: You're asking if there was a</p> <p>11 change. And, Mr. Smith, can you please respond</p> <p>12 to that?</p> <p>13 DR. LYNCH-WALSH: Well, I would be concerned</p> <p>14 if the auditors don't know there's a change. And</p> <p>15 I don't think they're unaware, I just want --</p> <p>16 MS. CONWAY: Yes, we do know there's a</p> <p>17 change.</p> <p>18 DR. LYNCH-WALSH: What is the change is what</p> <p>19 I keep asking.</p> <p>20 MS. CONWAY: The change is that they're no</p> <p>21 longer going to be required to get it into the</p> <p>22 bank by Friday or by the weekend. And they're</p> <p>23 not allowed to have employees take money to the</p> <p>24 bank anymore. There's a specific provision for</p> <p>25 avoiding that. So we're not holding them to a</p>

Page 45

1 specific cutoff anymore in the pickups. We are
2 having them get it to the bank within a certain
3 number of days.

4 MS. FERTIG: So where it might have been the
5 end of the workweek, now it's five days; am I
6 getting that right?

7 MS. CONWAY: Right.

8 MS. FERTIG: Yeah; okay.

9 DR. LYNCH-WALSH: Actually, she said earlier
10 that it was still five days. So I'm getting the
11 -- so without reading it, and I'm at a
12 disadvantage completely because I don't have it
13 in front of me. So then their solution then, if
14 we're going to have five days, and I concur
15 completely, anybody with an accounting background
16 would be horrified at the thought of money lying
17 around any longer than it needs to, there are
18 people who get fired for not depositing nightly,
19 so -- but on the flip side, in some of these
20 schools we're talking not a lot of money. So to
21 utilize an armored car service twice a week
22 beginning July 1 to ensure all cash deposits are
23 made within five days sounds costly. So do we
24 know what the cost is? Because I'll double back.
25 I'm going to do a motion.

Page 47

1 the safety of our staff have changed accordingly.
2 Other changes that we made to the Standard
3 Practice Bulletin were just really modernizing
4 the language. This was written over 20 years ago
5 when schools dealt with a lot more cash. We've
6 moved almost \$60 million of transactions to our
7 on-line store, which means that \$60 million is no
8 longer coming through our doors. So we've
9 removed some of the language that required
10 pickups before every single holiday. We removed
11 some of the language that required a pickup every
12 single last day of the month. Because these were
13 not things that we were doing regularly. And we
14 retained the fact that everything we do within
15 these Standard Practice Bulletins will align with
16 chapter 8 of the Red Book and our Florida
17 statutes.

18 MS. FERTIG: Okay. Thank you.

19 Did you have a motion?

20 DR. LYNCH-WALSH: Yes. I mean, for this one
21 it would be, I move that we receive the current
22 I-303, or at least a link to it, what is being
23 proposed and any related state statutes.

24 MS. FERTIG: Okay. Do we need a motion for
25 that, do you think, or --

Page 46

1 MS. FERTIG: Can I ask Mr. Smith to answer
2 that?

3 DR. LYNCH-WALSH: What was his rationale?

4 MS. FERTIG: No, the cost, of what the cost
5 of having that. He -- he -- I mean, I'm assuming
6 this is what you do so you may know.

7 MR. SMITH: So speaking specifically to the
8 cost, there would be a significant increased
9 cost. And this has been a financial burden on
10 our school locations. As of the last RFP for our
11 armored car service, it used to be we were in a
12 relationship because they came for the food and
13 nutrition service pickups every time that we
14 could do on-call pickups. So as those of you in
15 the schools understand, there are some elementary
16 schools where they may not have any cash for a
17 month. There are some other high schools that
18 may have thousands of dollars every month. So
19 the school has had some flexibility about when
20 they do their cash deposits as long as they're
21 compliant with the Standard Practice Bulletins.
22 And, in addition to that, up until July 1st our
23 school leaders have had the option to delegate a
24 staff member to transport cash deposit. We do
25 not believe this to be a best practice and out of

Page 48

1 DR. LYNCH-WALSH: Around here, I do.

2 MS. FERTIG: Go ahead. Go ahead.

3 Is there a second?

4 MS. CARTER-LYNCH: I'll second it.

5 MS. FERTIG: Okay. Any discussion?

6 MR. DE MEO: Just a brief question on that
7 subject.

8 Do we -- do we have the ability to deposit
9 checks, which I presume now, unlike 20 years ago
10 must be 90 percent, maybe 95 percent of the
11 deposits, do we have the ability, you know, to
12 deposit them at our location, you know, with
13 little machines, and do we utilize those
14 machines?

15 MR. SMITH: We are continuing to upgrade our
16 technologies. I would say that the vast majority
17 of payments that are coming through the schools
18 are coming through via cash. We have certain
19 pockets within our district where they still
20 operate largely with cash. Those that have moved
21 away from that, actually, aren't issuing checks,
22 they are actually processing payment via credit
23 cards through our online marketplace. And I
24 think from that alone has grown from about \$10
25 million four years ago to close to 55, 60

<p style="text-align: right;">Page 49</p> <p>1 million, currently.</p> <p>2 MS. FERTIG: Okay. I'm just going to stop</p> <p>3 this for a second. We have a motion on the</p> <p>4 document.</p> <p>5 Any other discussion on that document?</p> <p>6 (No response.)</p> <p>7 MS. FERTIG: All in favor?</p> <p>8 MR. JABOUIN: Chair, could I please have the</p> <p>9 language on the motion, a link to Standard</p> <p>10 Practice Bulletins?</p> <p>11 DR. LYNCH-WALSH: Either be provided or</p> <p>12 provided with a link to the current Standard</p> <p>13 Practice Bulletin I-303, the proposed updated</p> <p>14 version, and any related state statutes.</p> <p>15 MS. FERTIG: Okay. All in favor?</p> <p>16 COMMITTEE MEMBERS: Aye.</p> <p>17 MS. FERTIG: Opposed?</p> <p>18 (No response.)</p> <p>19 MS. FERTIG: Okay. Motion carries.</p> <p>20 Okay. We are back to the Internal Funds of</p> <p>21 Selected Schools. We are about 20 minutes off</p> <p>22 schedule, so if we could just wrap up our</p> <p>23 discussion and -- yes --</p> <p>24 MR. MAYERSOHN: Are you done?</p> <p>25 DR. LYNCH-WALSH: I have two more questions</p>	<p style="text-align: right;">Page 51</p> <p>1 instead of cash. And I think this would also</p> <p>2 help on a lot of these findings. Because these</p> <p>3 poor souls -- these poor souls that have to</p> <p>4 handle all of this cash. But I know it won't be</p> <p>5 100 percent, but it would certainly cut down.</p> <p>6 MS. FERTIG: Okay. There's a motion. Is</p> <p>7 there a second?</p> <p>8 MS. CARTER-LYNCH: I'll second it.</p> <p>9 MS. FERTIG: Okay. Ms. Dahl?</p> <p>10 And then if we can just do this motion and</p> <p>11 then move the rest in. Thank you.</p> <p>12 MS. DAHL: I'm sorry, but I don't feel that</p> <p>13 that's something that can be done. In schools --</p> <p>14 in low socioeconomic schools, which I worked in</p> <p>15 my entire career, the families have money from</p> <p>16 week to week and they have cash. Some of them do</p> <p>17 not, a large number of them do not have bank</p> <p>18 accounts. So they're living from cash to cash.</p> <p>19 And you're asking them to --</p> <p>20 DR. LYNCH-WALSH: No.</p> <p>21 MS. DAHL: Yes, you are. You're asking them</p> <p>22 to go with using your smart phone -- and let me</p> <p>23 tell you, I have it on my thing, I can't figure</p> <p>24 out how to use it.</p> <p>25 DR. LYNCH-WALSH: Okay. But you're not like</p>
<p style="text-align: right;">Page 50</p> <p>1 and then I have no more tabs.</p> <p>2 So, one, just to get through what's in here</p> <p>3 is the last bullet says, in this instance the</p> <p>4 checks on hand were received after the year-end</p> <p>5 closing due to a vendor making a late payment on a</p> <p>6 facility rental. I'll leave that one there.</p> <p>7 The launch of Facilitron should prevent this from</p> <p>8 happening in the future.</p> <p>9 Has Facilitron, is that something that's gone</p> <p>10 before the board for approval?</p> <p>11 MS. FERTIG: Mr. Smith?</p> <p>12 MR. SMITH: Yes, it has. It has been</p> <p>13 approved and all of your facility leasing</p> <p>14 payments go through Facilitron now and they</p> <p>15 direct payments to our treasury department where</p> <p>16 it's then redistributed down to the schools.</p> <p>17 DR. LYNCH-WALSH: Okay. So if we're using</p> <p>18 technology for school rentals, when my kids go to</p> <p>19 a game, because I do have kids still in the</p> <p>20 system, there is no cash -- well, you can do</p> <p>21 cash, but everybody almost has one of these</p> <p>22 (indicating), and there are schools where it's</p> <p>23 all app driven and so no money is changing hands.</p> <p>24 So I would also like to make a motion that</p> <p>25 the district look into implementing technology</p>	<p style="text-align: right;">Page 52</p> <p>1 12.</p> <p>2 MS. DAHL: No. No, I'm talking. Thank you.</p> <p>3 So I believe that the portion of your motion</p> <p>4 to me is, isn't feasible for the low</p> <p>5 socioeconomic families. So I would like to have,</p> <p>6 because you're sort of making it that everybody's</p> <p>7 going to do this.</p> <p>8 DR. LYNCH-WALSH: I said move towards. I did</p> <p>9 not say make mandatory. So would you like to</p> <p>10 make a friendly amendment? Because we have to</p> <p>11 start somewhere. And there's no reason you can't</p> <p>12 offer that as district wide. Because what's</p> <p>13 happening now is there's a crazy quilt of apps</p> <p>14 out there and there's a friend of mine who keeps</p> <p>15 reminding me that there is a company that's</p> <p>16 making like three bucks every time you go to a</p> <p>17 football game. So if the district was the one</p> <p>18 providing the app understanding, understand that</p> <p>19 even the kids that can't put it on a smart phone,</p> <p>20 she has two kids, and if they go to multiple</p> <p>21 games, they are giving the vendor tons of money</p> <p>22 every time they go to a game.</p> <p>23 MR. TURSO: Why?</p> <p>24 DR. LYNCH-WALSH: Because that's the only</p> <p>25 option that they have. And they're nodding at</p>

<p style="text-align: right;">Page 53</p> <p>1 me.</p> <p>2 MS. FERTIG: I have Dr. Wanza, Ms. Strauss,</p> <p>3 Mr. Mayersohn.</p> <p>4 MS. STRAUSS: I have to step out for a</p> <p>5 second.</p> <p>6 MS. FERTIG: Do you want to speak before you</p> <p>7 step out or Dr. Wanza are you ready?</p> <p>8 MS. STRAUSS: Yeah, so I just want to say, I</p> <p>9 understand you said "move towards". At the end</p> <p>10 of the day we cannot eliminate --</p> <p>11 DR. LYNCH-WALSH: I didn't say "eliminate".</p> <p>12 MS. STRAUSS: Okay. Or move towards not</p> <p>13 taking cash. It -- very few of the population</p> <p>14 most likely still use cash because they use</p> <p>15 Venmo, Cash App, whatever the case may be,</p> <p>16 whether or not we take those forms of payment, I</p> <p>17 don't know who oversees that. I can tell you as</p> <p>18 the treasurer for the PTA at Bayview Elementary</p> <p>19 for four years, I did not allow a Venmo account</p> <p>20 or a Cash App account or any of that stuff.</p> <p>21 Okay? Not good controls. I don't know where it</p> <p>22 was going, whose account.</p> <p>23 DR. LYNCH-WALSH: I'm not talking Venmo.</p> <p>24 MS. STRAUSS: I don't want -- I don't think</p> <p>25 that that's appropriate. People look at it as</p>	<p style="text-align: right;">Page 55</p> <p>1 district. But for the very same reasons that Ms.</p> <p>2 Dahl noted and also Ms. Strauss brought up, there</p> <p>3 are some families in some communities that</p> <p>4 electronic means only -- is not going to be</p> <p>5 applicable to. But we can look at ways to where</p> <p>6 there are areas in our community that choose to</p> <p>7 go cash free, then we should afford that to them.</p> <p>8 But I do think that we have opportunities in</p> <p>9 the organization to look at building our own apps</p> <p>10 so that we are not subjected to industries that</p> <p>11 are making money that could stay in the district.</p> <p>12 MS. FERTIG: Okay. And I just want to</p> <p>13 clarify, when I heard your motion I thought you</p> <p>14 were not talking in absolutes.</p> <p>15 DR. LYNCH-WALSH: I was not talking in</p> <p>16 absolutes.</p> <p>17 MS. FERTIG: You were talking about that</p> <p>18 being an option.</p> <p>19 DR. LYNCH-WALSH: I would never. No, I'm</p> <p>20 like the CCC defender. It would never like -- I</p> <p>21 wouldn't lose it and make it mandatory. That was</p> <p>22 not what I was saying.</p> <p>23 MR. MAYERSOHN: Can we ask staff to come back</p> <p>24 at our next meeting with some data? Because</p> <p>25 right now we're assuming that five schools have</p>
<p style="text-align: right;">Page 54</p> <p>1 cash these days, but at the end of the day, it's</p> <p>2 not. There are people that, as was stated, live</p> <p>3 paycheck to paycheck. They have the cash to</p> <p>4 bring to school to get what they need and that's</p> <p>5 it. So we cannot eliminate that ever.</p> <p>6 MS. DAHL: Thank you.</p> <p>7 DR. LYNCH-WALSH: And I did not say that.</p> <p>8 MS. FERTIG: All right. Doctor Wanza.</p> <p>9 DR. WANZA: So, thank you. I think there are</p> <p>10 two things and I'll be very quick with this.</p> <p>11 I do agree with the district looking at the</p> <p>12 possibility of the district creating some kind of</p> <p>13 district-sponsored app so that there is not a</p> <p>14 service fee that goes to whomever every time you</p> <p>15 go on Go Fan or this account page or that account</p> <p>16 page.</p> <p>17 DR. LYNCH-WALSH: I think it's Go Fan.</p> <p>18 DR. WANZA: But this is when they're at the</p> <p>19 football game. And if I've been to five football</p> <p>20 games -- if the district is, you know, through</p> <p>21 our technological resources creating some kind of</p> <p>22 district-sponsored app. I will also say that our</p> <p>23 treasurer, Mr. Perrone's office, has been working</p> <p>24 for a couple of years trying to see how we can</p> <p>25 move the district to a complete cash-free</p>	<p style="text-align: right;">Page 56</p> <p>1 it and there may be 200 schools that have cash</p> <p>2 flow. So at least we have data points,</p> <p>3 information, and then, I mean, I would then,</p> <p>4 again, address what Dr. Walsh brought up.</p> <p>5 MS. FERTIG: This whole conversation has</p> <p>6 raised a lot of questions in my mind and you</p> <p>7 raised the one about, don't they make their</p> <p>8 deposits into the school with the -- I mean, as</p> <p>9 most people do, with the machine that takes it to</p> <p>10 the bank for you.</p> <p>11 I mean, I'm -- I think there are a lot of</p> <p>12 questions that have come out of this, so maybe</p> <p>13 what we need to have is just a follow-up</p> <p>14 conversation on options.</p> <p>15 And so do you mind deferring your motion</p> <p>16 until we get that or do you want to go ahead and</p> <p>17 follow through?</p> <p>18 MRS. MARTE: Your motion is different than</p> <p>19 that. Can I help?</p> <p>20 MS. FERTIG: Sure. Yes. And then --</p> <p>21 MRS. MARTE: So I think we're -- we're</p> <p>22 commingling what I heard Dr. Lynch-Walsh say and</p> <p>23 the issue around deposits of staff. So we can</p> <p>24 certainly get you whatever data you want.</p> <p>25 I think Mr. Smith said it pretty well, some</p>

<p style="text-align: right;">Page 57</p> <p>1 elementary schools barely have cash deposits any 2 given month. High schools have them routinely. 3 So we've set up a cadence based on frequency of 4 pickups with Brinks. So cash is kept overnight, 5 but pickups are twice a week. It is costly and 6 we can get all that information. 7 Dr. Lynch-Walsh, and I would never put words 8 in your mouth, but my understanding of what you 9 said was around cash at athletic or events that 10 students attend and the option of using their 11 phone and not paying a company \$3 but having the 12 school district -- 13 DR. LYNCH-WALSH: Each time for each kid. 14 MRS. MARTE: -- set up a system. But it 15 wouldn't be by school, it would be by individual 16 person. So we wouldn't stop schools from taking 17 cash though. 18 DR. WANZA: We do not take cash at athletic 19 events. We no longer, in the days of when I went 20 to Miramar High, my son was at Pompano Beach 21 High, you'd have four or five men and women in 22 the ticket booth and you're paying your -- 23 they've gone to a complete online ticket purchase 24 system for sporting events. 25 DR. LYNCH-WALSH: And sometimes you can buy</p>	<p style="text-align: right;">Page 59</p> <p>1 I'm hearing a vendor had to pay for a rental on a 2 thing, that to me is a different issue than 3 buying a ticket at a football game. And what I'm 4 hearing is there aren't daily deposits going in 5 for the checks you're receiving. That's a 6 different issue. 7 So I kind of thought what Dr. Lynch-Walsh was 8 saying was let's start comprehensively addressing 9 these issues and making sure -- I mean, that's 10 how I took your motion. And let's start 11 comprehensively discussing how we are paying for 12 things and depositing and so forth. 13 Mr. Mayersohn? 14 MR. MAYERSOHN: So, two things. Number one, 15 Dr. Wanza you made a comment about that there, 16 again, going back to the athletics and internal 17 -- or athletics, the funding, is that there may 18 be opportunities where somebody has miscoded or 19 hasn't taken advantage of using those in the 20 general fund. 21 DR. WANZA: Right. 22 MR. MAYERSOHN: Can you go back and look at 23 Stranahan or whoever the schools were and review 24 to see if they were miscoded and come back to us 25 and say, yes, they were, or, no, they weren't, as</p>
<p style="text-align: right;">Page 58</p> <p>1 them through the school store, but that gets a 2 little frantic because you're like looking and 3 you have to do it and then they have to get a 4 copy of it. And there are other things, not just 5 sporting, but other school events. But, again, 6 it's by the individual. It's not being dictated 7 so that obviously you have the option to pay 8 cash. But if we don't start somewhere, but 9 they're already starting. And if the treasurer 10 is looking at cash-free options. 11 MRS. MARTE: Because of \$3 that you mentioned 12 for every single -- and the ticket is a few bucks 13 and then they're charging three bucks, it doesn't 14 make sense. 15 MS. FERTIG: And I think -- I just -- Mr. 16 Mayersohn has been very patient, so I'm going to 17 let him speak. I agree with you on that. I 18 think many of us are in agreement on that. I 19 just think that what we're talking about here 20 seems to be going in a lot of different 21 directions. And what it sounds like, and maybe 22 this is something for the board, that there just 23 needs to be a comprehensive understanding of 24 what's happening in the bookkeeper's office in a 25 school and how things are being paid for. When</p>	<p style="text-align: right;">Page 60</p> <p>1 a learning tool for other schools that may have 2 similar challenges? 3 DR. WANZA: Yes. 4 MR. MAYERSOHN: So that's the first thing. 5 DR. WANZA: Yes. 6 MR. MAYERSOHN: The second thing, in hearing 7 the conversation that's here, is that my 8 recommendation, and I don't need to make a motion 9 is, again, as a follow-up, is to take the items 10 which I think you clearly have heard, and to Ms. 11 Fertig's point, look at what the challenges are. 12 Because it's not -- it's great that you write a 13 recommendation saying we're going to review it, 14 but there may be more of an issue than just to 15 say we're reviewing the process to ensure. You 16 know, again deposits, maybe there's a better 17 mousetrap. Maybe there's a better mousetrap to 18 look at the internal controls for sporting events 19 or ticketing or whatever it may be. We see these 20 things come up constantly. There's got to be a 21 better way than just telling somebody, follow the 22 process. Because apparently the process may not 23 be applicable in today's world. 24 So those are my comments. 25 MS. FERTIG: I mean a 20-year-old bulletin in</p>

Page 61

1 today's world is unbelievable.

2 So, okay, where are we on the motion? Do you
3 want to re-read the motion?

4 MR. JABOUIN: Yes, please. If someone could
5 state the motion, please?

6 MS. FERTIG: Can you re --

7 DR. LYNCH-WALSH: Good Lord. That the
8 district, because I had actually set this aside,
9 move towards automating-- automating, not just
10 deposits, but just move towards an electronic
11 means of checking.

12 MS. FERTIG: Deposits and collections?

13 MRS. MARTE: Void of individual fees is what
14 I think you want.

15 DR. LYNCH-WALSH: Void of individual fees.
16 Although, even the school things --

17 MRS. MARTE: Well, it wouldn't be \$3.

18 DR. LYNCH-WALSH: It wouldn't be \$3 and it
19 wouldn't each time.

20 So we move that the district move towards
21 automating deposits and cash collections to a
22 non-fee based platform, something like that.

23 Or, wait a minute. Mr. Bass I forgot you
24 were here. What did I say the first time? That
25 was a while ago, I know. He's looking at me, so

Page 63

1 think when the minutes come out --

2 DR. LYNCH-WALSH: I did say cash app.

3 MS. FERTIG: Can we just, for purposes of
4 just moving ahead here, if you could remove -- if
5 you could remove your motion that was on the
6 floor and put a substitute motion on, I think
7 that would help us to just vote and get out and
8 get on.

9 DR. LYNCH-WALSH: Okay. Move that the
10 district -- I know I said "move towards".

11 MR. DE MEO: Investigate.

12 DR. LYNCH-WALSH: We move towards creating an
13 app that would allow for the.

14 DR. WANZA: For cash collections.

15 MR. DE MEO: For use of purposes for school
16 functions.

17 DR. LYNCH-WALSH: For use of purchases at
18 school functions.

19 DR. WANZA: At a minimal cost.

20 DR. LYNCH-WALSH: At minimal cost.

21 DR. WANZA: To the family.

22 MRS. MARTE: To the purchaser.

23 DR. LYNCH-WALSH: To the purchaser. Because
24 it could be family, it could be anybody.

25 DR. WANZA: Right.

Page 62

1 I'm not getting it.

2 Essentially, we move that the district move
3 towards automating its cash collections to a
4 non -- we can all do this collaboratively, to a
5 --

6 MRS. MARTE: To a platform that minimizes the
7 cost to the family.

8 MS. FERTIG: I think we're really off your
9 original motion.

10 DR. LYNCH-WALSH: No, no, no.

11 MS. FERTIG: It was about automating
12 deposits, which I support, but that goes well
13 beyond the whole concept of --

14 MR. DE MEO: I thought you were talking about
15 an app specifically to be used for any purchase
16 at the schools to the extent that a person
17 desires to use it and download it. And that the
18 district would create it. There would be some
19 costs, but, certainly, even if they charge a fee
20 of a buck it would be less than three bucks. I
21 think that's an excellent idea.

22 DR. LYNCH-WALSH: Okay. That is what I had
23 said; yes.

24 MS. FERTIG: I don't know that that's what
25 you said. I think that's where we've gotten. I

Page 64

1 DR. LYNCH-WALSH: We move the district move
2 toward --

3 MS. CARTER-LYNCH: Hold on. Did she rescind
4 her motion?

5 MS. FERTIG: Did you rescind your motion?

6 DR. LYNCH-WALSH: I rescinded and this will
7 be the subject motion.

8 We move the district move toward creating an
9 app that would allow for the -- that would allow
10 for purchases at school functions at minimal cost
11 to the purchaser.

12 MS. FERTIG: Is there a second?

13 MR. JABOUIN: That's the wording I have.

14 MS. CARTER-LYNCH: I'll second it. Trust me,
15 I'll second it.

16 DR. LYNCH-WALSH: I bet you will.

17 MS. FERTIG: Okay. All right. So is there
18 any discussion?

19 (No response.)

20 MS. FERTIG: Okay. All in favor?

21 COMMITTEE MEMBERS: Aye.

22 MS. FERTIG: Opposed?

23 (No response.)

24 MS. FERTIG: Okay. Motion carries.

25 Now, we are still back to Number 7.

<p style="text-align: right;">Page 65</p> <p>1 MR. MAYERSOHN: Motion to transmit. 2 MS. FERTIG: Oh, thank you. Is there a 3 second? 4 MR. DE MEO: Second. 5 MS. FERTIG: All in favor -- and was your 6 motion to transmit inclusive of a recommendation 7 to attach the -- 8 MR. MAYERSOHN: Yes. Yes. The 9 recommendations that were made. 10 MS. FERTIG: The motions that we passed will 11 be included in the motion. 12 Okay. All in favor? 13 COMMITTEE MEMBERS: Aye. 14 MR. JABOUIN: Hold on one moment, please. 15 Please, hold on one moment. Thank you. 16 So Parkway and McNicol, the attached pages 17 that I gave out to you, those are to be included 18 in the transmission? 19 MR. MAYERSOHN: Okay. 20 MS. FERTIG: Okay. Great. 21 With the addition of the updated pages on 22 McNicol and Parkway. 23 MR. JABOUIN: Thank you. 24 MS. FERTIG: Okay. So we have the updated 25 pages -- have we already voted on this? Thank</p>	<p style="text-align: right;">Page 67</p> <p>1 understanding that. So I don't want to belabor 2 this if no one else is interested, but I just am 3 wondering how do you just have missing receipt 4 books and missing pre-numbered -- 5 DR. LYNCH-WALSH: What page are you on? 6 MS. FERTIG: Well, I made a list because I 7 thought it would be helpful to have a chart, so I 8 made a list of the different elements of this and 9 these were mainly elementary. It's interesting, 10 one set of issues in high schools, one set of 11 issues in elementary schools. 12 Yeah, I'm sorry, go ahead, Ms. Dahl. 13 MS. DAHL: We don't really do envelopes and 14 receipt books necessarily in middle school or 15 high school. You do some in middle school. But 16 in my humble opinion, having been an elementary 17 and middle school principal, this should not have 18 happened. I can't imagine that a principal 19 wasn't keeping up with their bookkeeper to make 20 sure that those envelopes were there, the 21 students sign it. Actually, the envelopes are 22 the way to do it these days because you don't 23 have to have a receipt book, just the kid 24 signs -- you know, you put the child's name, you 25 put the amount, when you take it to the office</p>
<p style="text-align: right;">Page 66</p> <p>1 you. So we're transmitting it with the motions 2 and the updated pages. Thank you. 3 We are up to Number 8. 4 MR. JABOUIN: You didn't vote. 5 MS. FERTIG: Okay. I'm just going to make 6 this real clear. Whether we voted or not, we're 7 revoting. 8 Okay. We are transmitting this motion to the 9 board with the motions that we passed and the 10 updated pages on McNicol and Parkway. 11 All in favor? 12 COMMITTEE MEMBERS: Aye. 13 MS. FERTIG: Opposed? 14 (No response.) 15 MS. FERTIG: Okay. Great. Thank you. 16 Okay. We're on Number 8. Comments? 17 (No response.) 18 Okay. I'll just start the ball rolling since 19 no one has a comment and say, again, I'd like a 20 chart missing -- I made a list of these, so I 21 would be able to help you make the chart if you 22 needed me to. Here we go, missing receipt book, 23 missing pre-numbered, missing funds, missing 24 pre-numbered receipt books -- I mean missing 25 pre-numbered accounts. I'm not -- I'm not really</p>	<p style="text-align: right;">Page 68</p> <p>1 you count it in front of the bookkeeper, so 2 there's no question about it. So I don't know 3 how they were taking in money without the 4 envelopes or the receipt books because what were 5 you using to prove that the money was collected? 6 So I'm a little concerned that maybe there's 7 money sitting out there that did get collected 8 and perhaps did not make it to the bookkeeper. 9 That's my concern with this. 10 MRS. MARTE: Or to the bank. 11 MS. FERTIG: Yeah, Mr. Jabouin would like to 12 comment real quickly in response. 13 MR. JABOUIN: Sure. So, obviously, a lot of 14 issues in these reports and I needed to explain 15 to Dr. Smiley and Dr. Doyle, I created like an 16 inventory per school on the issues on each school 17 that are in these three reports, including the 18 payroll. So I need to give you some data at the 19 next meeting. We can have that. Because we 20 obviously have to manage it. Because you read 21 these, and everybody wants to know, and then when 22 I do the executive summary for the board I've got 23 to put a table on this in order for them to sift 24 through it. So I can come to the next meeting, 25 because, remember, we've gone through all the</p>

1 schools already and that would be a great time to
2 give you a picture of the entire year on these
3 audits.

4 MS. FERTIG: Okay great. And I just think
5 that it's interesting how you see the same thing
6 on all of these audits. So I think, hopefully,
7 that means it will be easy to fix.

8 Okay. Anybody else have a comment? I had
9 quite a few things I'd written down but I think
10 your chart and some of the --

11 MR. DE MEO: Can I ask, is it Mr. Smith?

12 MR. SMITH: Yes.

13 MR. DE MEO: I mean, we've got insight from
14 longtime principal, what's your view on these
15 items, these attributes that have been
16 identified?

17 MR. SMITH: I would agree. I don't believe
18 that there should be lost receipt documents.

19 MR. DE MEO: Why are they occurring all of a
20 sudden?

21 MR. SMITH: So a couple, I think, key points
22 to mention, because there were various reasons
23 for this. We had instances in which a staff
24 member was terminated when they were in receipt
25 of a receipt book.

1 are opportunities to improve. In working with
2 our audit team we've collaborated on some of
3 those to make sure that this issue no longer
4 continues.

5 MR. DE MEO: Thank you.

6 MS. FERTIG: Yeah, and I just want to note
7 that on this one on the chart most of the schools
8 with exceptions were business center schools.
9 So, hopefully, that's something you really can
10 fix there.

11 Yeah, Dr. Lynch-Walsh?

12 Oh, Mr. Mayersohn? I'm sorry.

13 MR. MAYERSOHN: I just go back to the same
14 comment that I made before. These issues have
15 always seemed to be systemic issues. We've gone
16 through the same thing with, you know, receipt
17 books, you know, even to the point of, you know,
18 having taken the money to the bank, I remember
19 there was somebody who was in this building who
20 went to the parking lot to collect the cash and
21 ended up taking that money and depositing it in a
22 bank that wasn't a BCPS bank.

23 So, you know, these are things that happened.
24 And, again, we're a large school district. I get
25 it. But I think what, to me, would be more

1 MS. DAHL: But that was just one.

2 MR. SMITH: Yeah. And that's why I'm saying
3 there's multiple reasons why. We had a few that
4 were related, remember the district, they didn't
5 return from COVID until October of 2020, so the
6 2021 audits may include receipt books that, from
7 when the schools were not in session. And during
8 that time period most bookkeepers weren't at the
9 location. It was in the name of safety. They
10 were pulled out of there.

11 So, in addition to that, there were others
12 where the receipt books were lost, but the
13 controls and the identification of those lost
14 books were executed in accordance with our
15 standard practice. So there are a multitude of
16 reasons.

17 But going back to the point made, there is no
18 reason why they should disappear. In our
19 response we did propose ways to tighten this up
20 even more, including the -- and as a former
21 administrator you'll appreciate this, including
22 visual inspections of those books upon every
23 visit from the bookkeeper.

24 MS. DAHL: Yes.

25 MR. SMITH: So we definitely recognize there

1 impactful is to take these items, and, again, I
2 go to Dr. Wanza or Ms. Marte, is to send these
3 out to the principals, to the bookkeepers, and
4 saying, here's the things we have identified. We
5 need to figure out how to correct them, and get
6 to the reason of why they continually exist. I
7 mean, just -- I mean, we've talked about, you
8 know, again, property and inventory. How do
9 we -- you know to see the same things happen
10 every audit, you know, whether it's internal
11 funds or property and inventory funds, and see
12 the same response, we're going to get better,
13 we've got to figure out why it's happening. I
14 don't know the reasons why, but I think you
15 wanted to --

16 MR. JABOUIN: Yeah, if I can add? So, yes,
17 our team who knows these issues and we're
18 inventorying it ourselves, we're going to get out
19 to the schools. And Ms. Arcese just had, she
20 attended the All Principals Meeting on Monday
21 where she had inventory of -- of findings that
22 were seen out there. But we're going to do more
23 of that next year. I think we're going to try to
24 break it down on a regional basis so that way
25 there can be some more question and answers. So

<p style="text-align: right;">Page 73</p> <p>1 we'll go to north region, south region, central 2 region, instead of doing all of them. 3 But, yeah, we need to play a part in that and 4 we will. 5 MR. MAYERSOHN: Right. I mean, this is just 6 implementation with fidelity. You know, it's not 7 difficult if you're the bookkeeper to make sure 8 that you do what's required. And if you're not 9 doing what's required there are reasons why. So 10 we just need to do a better job working at it. 11 MS. FERTIG: Okay. I -- Dr. Lynch-Walsh? 12 DR. LYNCH-WALSH: Yeah, I have a couple more. 13 I know where to find school board policies but 14 there is Standard Practice Bulletins I-302, Cash 15 Collections, and I-404, Certificate of Loss, that 16 I'd like, again, with the prior report, same 17 idea, same motion, that we get either a link or 18 are provided with those two Standard Practice 19 Bulletins. 20 MR. JABOUIN: So I had I-303 and now you'd 21 like another one as well? 22 DR. LYNCH-WALSH: 302 and 404. 23 MR. DE MEO: May I -- I agree with you. Can 24 we just blanket that and ask you to append to or 25 to provide a hyperlink to the documents referred</p>	<p style="text-align: right;">Page 75</p> <p>1 them every time, I like the link idea. And if 2 you were ever talking about printing them I would 3 hand us a manual of the policy at the beginning 4 of the year so we can refer to it if we have to 5 refer to a written form. 6 Okay. Did you have one other thing here, you 7 said? 8 DR. LYNCH-WALSH: So, obviously, little kids 9 don't have football games that I know of. But 10 same issue where school activities, because the 11 prior motion, I just don't want it to apply to 12 just high schools, it would also apply, and that 13 wasn't the intent, it was to apply to all. If 14 there's a scholastic book fair, there's no -- 15 MS. FERTIG: Field trips. 16 DR. LYNCH-WALSH: Field trips. All of those 17 things where generally it is easier to pay 18 electronically and then there's far less of these 19 issues to contend with in the first place. 20 MS. FERTIG: So I took your motion to be 21 universal. 22 DR. LYNCH-WALSH: Okay. Just making sure. 23 MS. FERTIG: Okay. 24 MRS. MARTE: We took it that way, too. 25 MS. CARTER-LYNCH: May I? Can I say -- add</p>
<p style="text-align: right;">Page 74</p> <p>1 to? Because it's really hard for us -- you guys 2 are in it every day. You know this. It's hard 3 for us to make an evaluation without, you know, 4 looking at these documents. So, in general, can 5 you source everything that's included in a report 6 like you would do, you know, in a previous life? 7 MR. JABOUIN: We can probably do it on our 8 website. Is that a good idea? 9 MRS. MARTE: Include a link in the report so 10 when they're reading the item they can just look 11 at the link and connect all the dots. 12 MR. DE MEO: Exactly. 13 MRS. MARTE: So every time we refer to an 14 I-302 or 303 or 404 the link should be imbedded. 15 It's just a matter of how you create this 16 document. 17 MR. JABOUIN: And I think, obviously, if you 18 read it online the link will be on there. If you 19 read the print version -- 20 MR. DE MEO: But if it's in the document, 21 like we have the minutes and you can click, 22 that's what I'm doing. If you can click on that, 23 wow. 24 MRS. MARTE: Invent a hyperlink. 25 MS. FERTIG: And I would say before printing</p>	<p style="text-align: right;">Page 76</p> <p>1 something to the prequel to what we were 2 discussing. 3 MS. FERTIG: Turn your mike on. 4 MS. CARTER-LYNCH: It's on. What we were 5 discussing. 6 When you go out to these different schools 7 and try to figure out why they're having these 8 repeated problems, can you also put in a 9 recommended fix so it won't keep happening? 10 MR. JABOUIN: Yes. 11 MS. CARTER-LYNCH: And that way we won't have 12 to keep going back and forth and back and forth 13 with the same thing. So when you come back to us 14 let us know what the outcome is of that visit; 15 okay? 16 MS. FERTIG: Okay. I'll get to Mr. Turso, if 17 I can, and then Ms. Dahl. 18 MR. TURSO: It's almost as if Ms. Carter is 19 reading my mind and I tend to like the idea of 20 dumbing things down and I want to preface it by 21 saying, I think it's pretty universally realized 22 that the majority of people are terrible with 23 money. So we're sitting here and we're talking 24 about all these different document numbers and 25 all these protocols, but let's just dumb it down</p>

<p style="text-align: right;">Page 77</p> <p>1 for a second, the schools that are here, are they 2 aware of procedures? And if they are aware of 3 procedures and they're not following the 4 procedures, then that tells me one of two things. 5 Either they shouldn't be in the job or the 6 procedures are just too complicated, we need to 7 make it simpler. If X happens, you need to do Y. 8 If Z happens, you need to do A. And, okay, 9 everybody makes mistakes. You find something bad 10 in an audit, you go there and you talk to them. 11 If it happens again there needs to be 12 ramifications. If there's no ramifications, 13 then, as Mr. Mayersohn said, it just becomes a 14 systemic thing that never ends.</p> <p>15 So I don't know how to say it formally, but 16 we need there to be ramifications or we're just 17 going to keep doing the same thing over and over 18 again.</p> <p>19 MS. CARTER-LYNCH: And I think, to your 20 point, that -- what I asked for, that will 21 mitigate what you're saying. If they come back 22 and tell us what the fix is and the people don't 23 do the fix --</p> <p>24 MR. TURSO: Thank you.</p> <p>25 MS. CARTER-LYNCH: -- then that's a different</p>	<p style="text-align: right;">Page 79</p> <p>1 MS. FERTIG: Sure.</p> <p>2 MR. SMITH: Great feedback. We do. One of 3 the things that we initiated about a year ago was 4 a formal training and development program for all 5 bookkeepers. And that's BSC and Non-BSC. So if 6 you joined the district as a bookkeeper you were 7 required to spend a week full-time with us. And 8 during that week we review all of the Standard 9 Practice Bulletins and ensure they're clear. We 10 review the detail usage of Great Plains. We 11 review all the expectations that come with the 12 position.</p> <p>13 In addition, for the Non-BSC schools, I know 14 that they partner them with a neighboring 15 bookkeeper who helps support them. And then for 16 the BSC schools they are not released into the 17 field until after they spend another three weeks 18 shadowing an experienced bookkeeper. And these 19 are often our most experienced bookkeepers, 20 typically at a high pay grade, to ensure that 21 they are able to stand alone before we place them 22 in a school.</p> <p>23 MS. DAHL: Okay. And I have comment for 24 that.</p> <p>25 I've done enough computer training and I</p>
<p style="text-align: right;">Page 78</p> <p>1 story. Then we need to take a look if they are 2 the right person for that job.</p> <p>3 MR. TURSO: It seems very simple, but, yes.</p> <p>4 MS. FERTIG: Okay. Ms. Dahl, then Dr. 5 Lynch-Walsh.</p> <p>6 MS. DAHL: I have -- in one of the comments 7 in this there was a mention of having a seasoned 8 bookkeeper go and work with a bookkeeper to help 9 them with what they were doing. You don't 10 remember writing that or maybe it was the area 11 office that wrote it, I don't remember. But it 12 was in there. And I thought that was a really 13 good suggestion.</p> <p>14 The other thing is what happens if it's at 15 the cost center? And if you have new 16 bookkeepers, are you giving a mentor to the new 17 bookkeepers to, again, make sure that they really 18 understand what is going on? Because there are a 19 lot of ins and outs of all of this and you have 20 to be able to have someone that is helping to 21 monitor. Even though the principal is supposed 22 to be monitoring it, you have to have somebody 23 else that monitors it.</p> <p>24 So can he answer my questions on those, 25 please?</p>	<p style="text-align: right;">Page 80</p> <p>1 think I know everything when I walk out of it and 2 then I don't do anything with it for a short 3 period of time and I forget 90 percent of it.</p> <p>4 So that's where my concern comes, especially 5 with brand new bookkeepers. You may do a week 6 training with them, but how do we know they 7 really understand what you just talked to them 8 about because they haven't used it yet?</p> <p>9 So I would hope that we go a little bit more 10 to using mentor bookkeepers so that some of these 11 things like the lost books and the envelopes and 12 a lot of other things that have happened do not 13 happen. That's just my opinion.</p> <p>14 DR. WANZA: So we -- if I may, Ms. Fertig?</p> <p>15 So we have done that. And so I can say when 16 I was in my previous role, the budget/payroll 17 person from my office would get assigned to 18 groups of schools on a quarterly basis to go out. 19 And I know that the region offices have continued 20 that in some fashion. But it was for that 21 specific mentoring and budding process around 22 payroll, around internal accounts and around the 23 budget. And because my person, you know, 20 24 years error-free exceptions, things of that 25 nature.</p>

<p style="text-align: right;">Page 81</p> <p>1 MS. FERTIG: Okay.</p> <p>2 MS. DAHL: But it's not a standard thing and</p> <p>3 it was in your office. You're saying you do</p> <p>4 this -- you know, you do it when they first come</p> <p>5 in and then you make them go back for three</p> <p>6 weeks. I, personally, and maybe I should make a</p> <p>7 motion on this, I believe that there needs to be</p> <p>8 constant monitoring until that person has at</p> <p>9 least one audit free, perfect audit, so that they</p> <p>10 can go on.</p> <p>11 MS. FERTIG: You're talking about when you</p> <p>12 have a new bookkeeper or member of BSC?</p> <p>13 MS. DAHL: Yeah. Or a bookkeeper that has</p> <p>14 had one of these issues that we have seen here</p> <p>15 today.</p> <p>16 MS. FERTIG: Okay. You want them to be</p> <p>17 mentored until they have an audit with no</p> <p>18 exceptions?</p> <p>19 MS. DAHL: Yes.</p> <p>20 MS. FERTIG: Okay. Are you making that</p> <p>21 motion or --</p> <p>22 MS. DAHL: Yes, I am making that motion.</p> <p>23 MS. FERTIG: Okay. Is there a second?</p> <p>24 MS. CARTER-LYNCH: My point then would be to</p> <p>25 that. And I hear what you're saying and I get it</p>	<p style="text-align: right;">Page 83</p> <p>1 and say, okay, this part of the training seems to</p> <p>2 have been -- I don't want to use the word</p> <p>3 violated, I don't know the right word, but this</p> <p>4 particular thing wasn't done correctly and we</p> <p>5 need to look back and see and then perhaps in</p> <p>6 their next audit, if they did it again, well,</p> <p>7 clearly something isn't working, so we need</p> <p>8 something in place. And, again, my goal here is</p> <p>9 to never have to visit the internal funds audit</p> <p>10 situation ever again. I feel we should be here</p> <p>11 for a much more significant and broader reason,</p> <p>12 not for, you know, de minimus type things. Thank</p> <p>13 you.</p> <p>14 MR. MAYERSOHN: Dr. Lynch-Walsh.</p> <p>15 DR. LYNCH-WALSH: You're the de facto?</p> <p>16 MR. MAYERSOHN: I'm de facto.</p> <p>17 DR. LYNCH-WALSH: Okay. So I think what I'm</p> <p>18 going to say sort of pulls it all --</p> <p>19 MS. DAHL: I'll withdraw my motion.</p> <p>20 DR. LYNCH-WALSH: Okay. Because there's a</p> <p>21 larger issue. And you touched on it. So, about</p> <p>22 whether they're in the right job. So the first</p> <p>23 thing is to look at the job description. Is it</p> <p>24 that the bookkeeper -- what are the requirements</p> <p>25 to be a bookkeeper, on both sides of the house,</p>
<p style="text-align: right;">Page 82</p> <p>1 and I understand. Every time we make motions and</p> <p>2 then every time we give them a job, are we</p> <p>3 factoring in, one, manpower, and are we factoring</p> <p>4 in money? Because all of that stuff costs. Are</p> <p>5 we willing to factor that in? That would be my</p> <p>6 question.</p> <p>7 MS. FERTIG: Okay. And then Peter.</p> <p>8 MR. TURSO: So I have a question that I think</p> <p>9 may solve part of this riddle is, you have</p> <p>10 indicated that they go through a week-long</p> <p>11 process, this training and everything, so it</p> <p>12 seems to me, here's the easy solution or at least</p> <p>13 part of the solution is, when we look at the</p> <p>14 schools that have had a negative, whatever the</p> <p>15 terminology is, just not having done what they</p> <p>16 should have done as far as the audit goes, are</p> <p>17 any of those people who participated in that</p> <p>18 program part of the negative attributes of these</p> <p>19 audits?</p> <p>20 MR. SMITH: They are, yes.</p> <p>21 MR. TURSO: Okay.</p> <p>22 MR. SMITH: And at times we make them go back</p> <p>23 through it, depending on what the exceptions are.</p> <p>24 MR. TURSO: No, hang on. So then what we</p> <p>25 would want to do is then go look at the training</p>	<p style="text-align: right;">Page 84</p> <p>1 at the school and in the Business Support Center?</p> <p>2 And making sure that the minimum requirements</p> <p>3 would get you the type of performance you're</p> <p>4 looking for. And then as far as the training</p> <p>5 goes, despite this being a learning organization,</p> <p>6 sometimes training is ineffective, despite</p> <p>7 everybody's best efforts.</p> <p>8 So, to your point about the training, it may</p> <p>9 not be that they're not getting it, it may be</p> <p>10 that the training, itself, is not the most</p> <p>11 effective.</p> <p>12 So I think we need an examination of what are</p> <p>13 the requirements, who are we putting in these</p> <p>14 bookkeeper jobs? Are we expecting too much of</p> <p>15 them based on the minimum requirements? And if</p> <p>16 that -- is technology or lack thereof a factor?</p> <p>17 Like are there external factors impacting their</p> <p>18 ability to do their job effectively? But one of</p> <p>19 them may very well be who -- what are the</p> <p>20 requirements? What is the training? And I</p> <p>21 touched on procedures earlier. You do need to</p> <p>22 boil down, I think the Business Practice</p> <p>23 Bulletins do not boil it down enough. I heard</p> <p>24 that there was a manual. I'd like to see the</p> <p>25 training. And to Rebecca's point about</p>

Page 85

1 monitoring, but also they need to have the
2 resources that are readily available. You know,
3 frequently asked questions; how do I do this?
4 And it needs to be effective. And the way you
5 know that it's effective is getting feedback from
6 the people that just went through it. Because
7 they can tell you if it's effective or not, if it
8 helped, instead of just looking at their
9 performance, you may not be identifying the root
10 cause of the problem, which may be ineffective
11 training and they're asking to do things that are
12 outside of their purview and also their ability
13 because of the minimum requirements for the job.

14 MS. FERTIG: I see Mr. Smith nodding and I
15 see him taking copious notes over there on all of
16 this.

17 MR. DE MEO: I make a motion that we charge
18 Mr. Smith and our Chief Auditor to examine these
19 errors and these exceptions, look at the training
20 and consider monitoring and remediate -- for
21 remediation purposes when exceptions are found
22 and come back and tell us what you think.
23 Because -- all right. That's the motion.

24 Because I think it's hard --

25 MS. FERTIG: All right. One second.

Page 87

1 can't create policies and micromanage. You've
2 got to help us with that.

3 DR. LYNCH-WALSH: I wasn't proposing we do
4 it. Before we vote, the examination I was
5 suggesting is for the people in charge of, above
6 -- because, remember, everybody reports up.
7 There was a reason you had additional staff here
8 before. So the Business Support Center reports
9 to, ultimately, to the Deputy Superintendent of
10 Operations and I think the Chief Financial
11 Officer is in between there.

12 MRS. MARTE: Yes, you are correct.

13 DR. LYNCH-WALSH: And that person is a CPA.
14 And so a lot of these issues to me are accounting
15 issues. And so, from an accounting standpoint,
16 making sure that they've reviewed the training,
17 so that it will be effective. And some of it is
18 technology, so you might consult with IT, but
19 also on the principal side, because, generally, I
20 hold the schools less responsible because just
21 like -- because principals are not accountants.
22 So you can give them a practice bulletin all you
23 want, but if they don't truly understand what
24 it's saying, how are they ever going to turn to
25 their bookkeeper and make it clear?

Page 86

1 Second?

2 MR. TURSO: I'll second.

3 MR. MAYERSOHN: Can I make a friendly
4 amendment?

5 MS. FERTIG: You have to ask him.

6 MR. DE MEO: Sure.

7 MR. MAYERSOHN: Can we set a time frame to
8 come back?

9 MR. DE MEO: Yeah. Absolutely. Even better.

10 MS. FERTIG: Do you want that by June?

11 MR. JABOUIN: The June meeting is really
12 long.

13 MS. FERTIG: Can we do August?

14 MR. DE MEO: Can you respond to us in writing
15 at some time?

16 MR. JABOUIN: Yeah, we can respond to -- we
17 can respond to it.

18 MR. DE MEO: And the reason is because except
19 for Dr. Lynch-Walsh, who knows -- you know, I'm
20 amazed at all the stuff she knows, we cannot
21 micromanage, you know, what you're doing. You've
22 got to tell us. I have a lot -- just listening
23 to you guys I have a lot of faith. We have a
24 pretty good crew here. So I'd like to hear from
25 you all and then, you know, it will help us. We

Page 88

1 So I'm saying that this is a senior level
2 management issue that they need to task everybody
3 with reviewing the training, reviewing the
4 manual, whether it's the Chief Auditor, whoever
5 is involved, not us, I wasn't giving us more
6 work.

7 So you asked about them reviewing it. I'm
8 saying that in addition to self review, because
9 they did put stuff in place and the people that
10 have gone through the training are still having
11 exceptions, so I'm saying -- I'm questioning the
12 training, itself, and the people --

13 MS. FERTIG: I think his motion actually does
14 address that because we've got the auditor
15 looking at it and we've got you looking at it and
16 we've done a lot of talking about accountants and
17 all, but I would just like to suggest that when
18 it comes to education there's nothing like
19 including an educator in the conversation to --
20 you know, we have learned so much over the years
21 from Ms. Dahl about what principals deal with, so
22 I would just say that you all know who to include
23 in the conversation.

24 Is there any other discussion on the actual
25 motion?

Page 89

1 MR. DE MEO: Do you want to add -- Dr.
 2 Lynch-Walsh, do you want to add Dr. Wanza or
 3 somebody to review this.
 4 DR. LYNCH-WALSH: Yeah, senior -- senior
 5 management.
 6 MR. DE MEO: Sorry.
 7 All right. So I'll amend my motion to
 8 include these two gentlemen and Dr. Wanza to
 9 review --
 10 DR. LYNCH-WALSH: No, I didn't just say Dr.
 11 Wanza. I said -- I literally said --
 12 MRS. MARTE: You are correct. Erum's a CPA
 13 and is Mr. Smith's direct supervisor and I'm an
 14 MBA, so, I mean --
 15 DR. LYNCH-WALSH: Right. The two of you
 16 should be -- the people above that are ultimately
 17 responsible for these processes. So on the other
 18 side, the person ultimately responsible for
 19 teaching and learning, whether you wanted it to
 20 be the three areas and the deputy superintendent,
 21 whatever is appropriate, but if the units,
 22 themselves -- because the issue is at the unit
 23 level.
 24 MS. FERTIG: Can we say a principal and/or
 25 whatever your regional supervisor's title might

Page 91

1 MS. FERTIG: Well, that will come out in
 2 there.
 3 MS. CARTER-LYNCH: That will come out; okay.
 4 MS. FERTIG: Okay. Is there anybody opposed
 5 to this motion?
 6 (No response.)
 7 MS. FERTIG: All right. Motion carries.
 8 We are on Number 8 still. We've discussed it
 9 for a long time.
 10 MR. MAYERSOHN: I'd like to make a motion to
 11 transmit.
 12 MS. CARTER-LYNCH: Okay. Second.
 13 MR. JABOUIN: I'm sorry, did we vote on 8?
 14 Was it unanimous?
 15 MS. FERTIG: That's what we're doing right
 16 now.
 17 Okay. There's a motion to transmit Number 8,
 18 the Audit of Internal Funds of selected schools.
 19 Is there -- is there a second?
 20 MR. DE MEO: I second.
 21 MS. CARTER-LYNCH: I did already.
 22 MS. FERTIG: Second? Thank you so much. We
 23 have two seconds, actually. So thank you.
 24 And all in favor?
 25 COMMITTEE MEMBERS: Aye.

Page 90

1 be? Can we say that? Can we add that in and
 2 then we've covered everybody.
 3 DR. LYNCH-WALSH: Wait. Did we cover senior
 4 management?
 5 MR. DE MEO: If you had those two ladies that
 6 would really be -- I mean, then you've got a lot
 7 of brain power there.
 8 DR. LYNCH-WALSH: But Dr. Wanza isn't over --
 9 DR. WANZA: It's teaching and learning.
 10 DR. LYNCH-WALSH: Teaching and learning. You
 11 can add in Dr. Wanza, I'm just saying teaching
 12 and learning.
 13 MS. FERTIG: Okay. I think we had a motion,
 14 we had a second, we've had a lot of conversation.
 15 All in favor?
 16 COMMITTEE MEMBERS: Aye.
 17 MS. CARTER-LYNCH: And I'm not trying to
 18 prolong the meeting, that's not my thing, I just
 19 have one question. With the -- where we're going
 20 and the people that -- is there a repetition of
 21 the same people doing the same thing all the time
 22 and can we just streamline it to make sure that
 23 they don't do it anymore? Did that make sense?
 24 DR. WANZA: Yes.
 25 MS. CARTER-LYNCH: You see what I'm saying?

Page 92

1 MS. FERTIG: Opposed?
 2 (No response.)
 3 MS. FERTIG: Okay. Thank you. Now we are on
 4 Number 9, Payroll Procedures, and we are really
 5 kind of about almost 30 minutes off track. So
 6 these are really critically important audits
 7 coming up. I would just call upon -- would you
 8 like to tell us about this audit and introduce
 9 whoever you have here to talk to us about it?
 10 MR. JABOUIN: I did -- I did have -- I did
 11 include in my introduction already on 7, 8 and 9.
 12 But this is an audit of the payroll procedures.
 13 We do these primarily because of the previous
 14 motion that the audit committee has passed as
 15 well as the fact that payroll is a higher-risk
 16 area. The individuals from teaching and
 17 learning, as I mentioned, needed to leave, but we
 18 do have our audit team to answer any questions
 19 regarding this matter.
 20 MS. FERTIG: Okay. Are there any -- are
 21 there any questions?
 22 MR. DE MEO: Just briefly. I couldn't
 23 discern any specific pattern here. One, there
 24 was an overpayment, okay, that happens, they paid
 25 35 hours for somebody terminated or somebody

<p style="text-align: right;">Page 93</p> <p>1 separated from service. Are there any patterns 2 that you all are noticing that we should be aware 3 of?</p> <p>4 MS. ARLOTTA: Meredith Arlotta, Office of the 5 Chief Auditor. The only pattern we're noticing 6 is retroactive changes, the staff isn't 7 reprinting the documents for it, but, otherwise, 8 there was no real pattern of --</p> <p>9 MR. DE MEO: Yeah, and the one case the 10 principal said that was necessary because 11 something, the report was printed askew, didn't 12 have the full; right?</p> <p>13 MS. ARLOTTA: Correct. Yes. They're 14 required to reprint.</p> <p>15 MR. DE MEO: So retroactive adjustments are 16 really dangerous, right, in accounting. So I 17 hope we're clamping down on that and we're not -- 18 making it clear that that shouldn't be done. 19 Thank you.</p> <p>20 MR. JABOUIN: It looks like that finding was 21 in Pioneer, Millennium and Hallandale.</p> <p>22 MR. DE MEO: Yeah.</p> <p>23 MR. JABOUIN: It's different, obviously, from 24 the internal funds ones where you've got the 25 findings grouping up a little bit differently</p>	<p style="text-align: right;">Page 95</p> <p>1 DR. WANZA: Uh-huh. Yeah.</p> <p>2 DR. LYNCH-WALSH: And is this person, is that 3 their job or is this like the IMT, a 4 confidential?</p> <p>5 DR. WANZA: Generally, at the school level 6 it's the principal's secretary. Typically, it's 7 the principal's secretary, a confidential office 8 manager.</p> <p>9 DR. LYNCH-WALSH: Okay.</p> <p>10 DR. WANZA: And at some schools it may be the 11 bookkeeper. But, generally, it's the principal's 12 secretary.</p> <p>13 DR. LYNCH-WALSH: Okay. So when I've worked 14 in corporate you have like a payroll specialist 15 and, you know, these are people with at least, I 16 think, a two-year degree or a certification so 17 that they know it backwards and forwards, because 18 that's all they do all day long. An office 19 confidential has 10 million things to do all day 20 long. Are they trained in payroll? Like they 21 get some sort of certification?</p> <p>22 DR. WANZA: Yes, they are. They go through 23 district training, payroll processes, payroll 24 procedures. A lot of schools have processes 25 where, while it's constant, right, because people</p>
<p style="text-align: right;">Page 94</p> <p>1 though.</p> <p>2 MS. FERTIG: Okay. Dr. Lynch-Walsh?</p> <p>3 DR. LYNCH-WALSH: I just have a couple of 4 questions.</p> <p>5 Just so I understand, and sometimes I don't 6 retain stuff, so the person that's the payroll 7 preparer, is the person at the school?</p> <p>8 MS. DAHL: Yes.</p> <p>9 MS. ARLOTTA: Yes.</p> <p>10 DR. LYNCH-WALSH: Okay. And -- I'm trying to 11 find this page. So we have the payroll preparer 12 and then I think there's a payroll contact; or is 13 that the same person?</p> <p>14 MS. ARLOTTA: It's generally the same person 15 at the schools. It depends on the location.</p> <p>16 DR. LYNCH-WALSH: Okay. I found the page I 17 was looking for. It says on the bottom, page 32, 18 and there's, obviously, practice bulletins, but I 19 think this time it is included. I thought I saw 20 one.</p> <p>21 Okay. So the payroll contact is the person 22 at the school. The HR action processor, who is 23 that; school or district?</p> <p>24 DR. WANZA: That's at the school.</p> <p>25 DR. LYNCH-WALSH: At the school?</p>	<p style="text-align: right;">Page 96</p> <p>1 are absent, people -- but most school payroll 2 processors, everyone knows on Monday they close 3 their door and they focus on reconciling, they 4 focus on their certificate of absences, they 5 focus on ensuring that the payroll is accurate. 6 Because after Monday, then it starts to run for 7 that week. So most of them -- in most schools 8 and district offices, they know Monday is 9 typically the payroll reconciliation, final 10 preparation. It is a weekly -- even though they 11 have activities that go on, you know, throughout 12 the week, Monday is their, typically, their 13 dedicated day to focus on ensuring that they've 14 reconciled, they have all their time entries, 15 their ZTIMs. I'm sorry, that's that report you 16 see in here that they say the principal or the 17 director should sign weekly or each time the 18 report is run.</p> <p>19 MS. ARCESE: Can I give you some more 20 insight? Because I think the last time we had 21 another payroll report I think you had similar 22 questions. In SAP there are very specific roles 23 to do transactions. You are not given access to 24 a specific area in SAP until you've actually gone 25 through the training. It's not until after the</p>

<p style="text-align: right;">Page 97</p> <p>1 training that the person actually gains the 2 access to do -- to be an HR action processor, to 3 be the payroll contact at the school, to do 4 I-Forms to transfer staff. There are very 5 specific trainings that -- and there are 6 different components and there are different -- 7 you know, they're just all -- probably a good six 8 to eight different types of trainings that a 9 bookkeeper or an office manager or whoever the 10 administrator deems should be able to do these 11 transactions. 12 DR. LYNCH-WALSH: Right. But as we just 13 discussed earlier, we're not, you know, 14 training -- the output -- their ability to do 15 their job is only as good as the training that 16 went into them. So I'll leave that there 17 because -- and I'm not dissing people that are 18 doing it, I'm saying they may be being put at a 19 disadvantage if they're being asked to do 20 something and the training may or may not be as 21 effective as it could be. 22 On page 42 there's a form Overtime, slash, 23 Compensatory Time Authorization Form. Are people 24 still filling things out manually on scraps of 25 paper?</p>	<p style="text-align: right;">Page 99</p> <p>1 MS. DAHL: They don't do cafeteria. 2 MRS. MARTE: Right. No, they're on Kronos. 3 DR. LYNCH-WALSH: Okay. But then they still 4 have to do this paper form? 5 DR. WANZA: This is typically for, you have a 6 clerical employee or someone who's going to do 7 additional time. It's not administrative or 8 teachers. This is for what we would consider 9 hourly employees who are getting additional 10 payroll. 11 DR. LYNCH-WALSH: And the clerical people, 12 are they punching in? 13 MRS. MARTE: No, no. 14 DR. LYNCH-WALSH: Okay. So it's all the same 15 exception; okay. So this is like -- so, I guess, 16 if I were going to bring a motion, it would be to 17 move towards eliminating paper from the payroll 18 process? 19 MS. FERTIG: What an odd idea. You can just 20 say "laugh out loud" next to that. 21 Okay. Ms. Strauss? 22 MS. STRAUSS: So in regards payroll, yeah, 23 the paper time sheets don't work. Those are 24 archaic. They need to be gone. That is a very 25 large opportunity for mistakes, for behavior that</p>
<p style="text-align: right;">Page 98</p> <p>1 DR. WANZA: Yes. 2 DR. LYNCH-WALSH: Oy vey. And so -- don't we 3 have Kronos? 4 DR. WANZA: Some of the employees, not all. 5 DR. LYNCH-WALSH: And how do the other ones 6 do; how do they track their, submit their time, 7 with a -- 8 MRS. MARTE: So there's time off -- so the 9 employees in security, food service and 10 transportation are on Kronos. Other employees 11 are mostly contracted and they submit exceptions 12 to their payroll on certificate of absences. 13 DR. LYNCH-WALSH: But payroll also includes 14 like all the -- so these people are not doing 15 payroll for everybody at the school or they are? 16 MRS. MARTE: For the most part they are. 17 But, like, for example, the principal's payroll 18 is set up in the principal's contract and they're 19 automatically paid. They do a certificate of 20 absence to deduct from their -- 21 DR. LYNCH-WALSH: The exceptions. 22 MRS. MARTE: Yes. 23 DR. LYNCH-WALSH: And the same is true for 24 teachers? 25 DR. WANZA: Teachers; yeah.</p>	<p style="text-align: right;">Page 100</p> <p>1 we wouldn't welcome, all of the above. With -- I 2 understand the current -- you've got an 3 electronic system for a certain set of employees, 4 not clerical, but lunchroom staff, whoever, 5 whatever. 6 Okay. Here's my question. With the 7 evolution of technology these days, even for 8 contractors, there are tools now that when a 9 contractor or person that is going to provide 10 services that they are to receive payment for, 11 physically, walk on to the property it tracks 12 that, right, and then when they leave it tracks 13 that. So we get a -- right. We get a much more 14 accurate picture of when people are there and 15 when they are not there. All these retros, the 16 exclusions here and the findings, were a lot of 17 going back and doing retroactive adjustments for 18 overtime pay. That's shady. I don't understand, 19 like nobody would forget their overtime pay and 20 then all of a sudden go back and ask for it to be 21 paid. Like people know their money and know what 22 they need to be paid, especially if they're 23 hourly. So can we look at those types of 24 technologies? 25 And, also, what about a time clock where they</p>

Page 101

1 log in, log out, with a badge with a camera on
2 top of it? Because I have seen major hospital
3 systems give -- people in leadership positions
4 give their assistants their badges and let them
5 clock in and clock out for them and steal time.
6 So that was because there was not another
7 internal control of a camera watching the time
8 clock.

9 So what have we considered here and what are
10 we going to do to like move forward off of paper?

11 MS. FERTIG: Ms. Marte?

12 MRS. MARTE: Thank you for the question, Mrs.
13 Strauss. So the employees who are clocking in
14 now, it's a thumbprint. So that's tight.

15 But, to your point, it is a limited number of
16 employees. We need to -- so our collective
17 bargaining agreement --

18 MS. DAHL: I was just going to say that.

19 MRS. MARTE: -- has some limitations. So,
20 for example, teachers do not have to sign into a
21 school at all. It's in their collective
22 bargaining agreement. So we have to overcome
23 some of those issues.

24 As it relates to paper we are just
25 implementing Success Factors. It went live this

Page 103

1 MS. STRAUSS: So then let me ask you, the
2 system that's using the thumbprint, are there any
3 other groups that we don't have collective
4 bargaining issues or challenges with that we can
5 move on to that system?

6 MRS. MARTE: So the only groups that we could
7 do that with are the COPA employees, the
8 confidential exempt clerical and the
9 administrators. But they don't get overtime
10 anyways, they're salaried. So the challenge with
11 that is --

12 MS. STRAUSS: Why can't we require a
13 contractor to use that? I mean, they're not
14 employees, so --

15 MRS. MARTE: You're talking about
16 contractors, like 1099 contractors?

17 MS. STRAUSS: Yeah, that are coming in,
18 substitutes, I don't care who you are.

19 MRS. MARTE: Well, substitutes are paid by
20 Kelly. They're paid --

21 MS. STRAUSS: Oh, they're outsourced; okay.

22 MRS. MARTE: Right. Right.

23 MS. STRAUSS: So then who else?

24 MRS. MARTE: So it would just be the COPAs
25 and the administrators.

Page 102

1 month. That will begin to eliminate paper. We
2 are working on -- I saw Dr. Phillips comes in, on
3 automating the certificate of absence to route
4 through the an automated system, through the
5 approval, and then automatically posting to
6 payroll.

7 But you're absolutely correct, we have much
8 work to do in eliminating paper. And some of it
9 is the, and I'm going to let Dr. Joe speak to
10 that, is the limitation of what we would have to
11 do to reconfigure SAP in the version we're
12 currently using it at.

13 My husband works for a company that uses the
14 technology that you just said. When he walks
15 into a client's his phone automatically says he's
16 in that -- is it Geofencing or whatever?

17 MS. STRAUSS: Yeah, it's Geofencing; yeah.

18 MRS. MARTE: And then when he leaves it
19 clocks him out.

20 MS. STRAUSS: Right.

21 MRS. MARTE: It also keeps track of his
22 mileage between stores and his mileage check is
23 just put in our bank account.

24 MS. STRAUSS: Right.

25 MRS. MARTE: So we're well aware of --

Page 104

1 MS. STRAUSS: Because, obviously, for
2 somebody that's on salary you don't really need a
3 fingerprint situation going on.

4 MRS. MARTE: Right. And that's the point I
5 was just going to make. We don't always end up
6 at the same place. My day starts in a different
7 place all the time.

8 MS. STRAUSS: Yeah, that's really a waste.

9 MRS. MARTE: So we have captured food
10 service, transportation and security, which is a
11 large number of employees. That's in excess of
12 5,000 employees.

13 MS. STRAUSS: But those are all salaried
14 employees.

15 MRS. MARTE: They're hourly.

16 MS. STRAUSS: Oh, okay. So then that's fine.
17 So that's the fingerprinting.

18 MRS. MARTE: The Kronos is a thumb print.

19 MS. STRAUSS: Okay. So who else can we put
20 on there? Let's be efficient here, let's not
21 like invest more money. Who else can we put on
22 there?

23 MRS. MARTE: So the rest would be subject to
24 collective bargaining, but I think the only other
25 group that is not, and David's right there, I

<p style="text-align: right;">Page 105</p> <p>1 think the only other hourlies he have are 2 clerical and custodian. Everyone else is salary. 3 MS. STRAUSS: Dr. Wanza, can I ask you, in a 4 collective bargaining agreement, what's the 5 objection of being employed and actually having 6 to, wow, like report that you're there? Woo, I 7 mean, that seems really novel to me. 8 DR. WANZA: So I think that it is -- it has a 9 history in their professionalism. These are 10 professional employees who -- 11 MS. STRAUSS: Uh-huh. 12 DR. WANZA: -- and so the collective 13 bargaining agreement does lay out conditions of 14 employment, things of that nature, and so that's 15 why requiring individuals who have a collective 16 bargaining agreement to sign in and out daily, 17 that is -- that could be construed as a term of 18 employment. And so that's why it would have to 19 be negotiated, if you will, and codified in a 20 collective bargaining agreement. 21 MS. STRAUSS: I mean, to the obvious 22 taxpayer, to a taxpayer, I would think that 23 professional, nonprofessional, like, I'm a 24 professional and I'm happy to clock in, because 25 if I'm here to do my job, I've got nothing to</p>	<p style="text-align: right;">Page 107</p> <p>1 DR. LYNCH-WALSH: I'm not leaving without SDA 2 getting discussed. 3 MS. FERTIG: Yeah. Okay. 4 MR. MAYERSOHN: So, two things. Number one 5 on this, you know, clocking in, clocking out, 6 just curious to find out what other districts do 7 across the country. I mean, are we the only ones 8 that are doing this or does everybody else have a 9 thumbprint or whatever else they do? So I'd be 10 curious. You don't have to answer it now. 11 MR. JABOUIN: Yeah, we'll look into it. 12 MR. MAYERSOHN: That's number one. 13 Number two, I guess my question is, in 14 reading the response, principal says I'm going to 15 make sure that X, Y and Z is done, I'm going to 16 meet weekly with, you know, the payroll 17 supervisor, whatever it may be, how do we ensure 18 that that's done with fidelity? 19 DR. WANZA: So they've left, but that would 20 be -- that would be incumbent upon the regional 21 associate superintendent's office and how the 22 director then checks for that level of 23 accountability. 24 MR. MAYERSOHN: Well, let me ask you this. 25 In your previous life --</p>
<p style="text-align: right;">Page 106</p> <p>1 hide. 2 DR. WANZA: So I don't think that it's anyone 3 trying to hide anything. I think the other 4 question comes, that if I'm going to clock in and 5 I'm going to clock out, the expectation of I'm 6 going to be paid for every single hour that I'm 7 there, and these are salaried employees. 8 MS. STRAUSS: I get it. But that's just not 9 what a salaried employee is. If you're signing 10 up to be a salaried employee, then you understand 11 that. 12 So perhaps we should look at those collective 13 bargaining agreements, because they really seem 14 archaic to me. And if people feel like big 15 brother is watching by the whole clock in clock 16 out thing, it's kind of too bad. 17 MS. FERTIG: So I think those are kind of out 18 of our purview, though we can certainly make a 19 suggestion that they look. But I've got three 20 hands up. You've provoked a lot of conversation 21 here. So I have Mr. Mayersohn, Ms. Dahl and Dr. 22 Lynch-Walsh. Who wants to go first? 23 MR. MAYERSOHN: I'll go. 24 MS. FERTIG: Bob, and then we'll go to 25 Rebecca and then --</p>	<p style="text-align: right;">Page 108</p> <p>1 DR. WANZA: Yeah. 2 MR. MAYERSOHN: -- how did you handle that? 3 DR. WANZA: So one of the things that we 4 would do is, when the director makes a regular 5 visit to the school, let me see your log of the 6 times that you and your payroll processor met, 7 what you discussed, things of that nature. What I 8 also did and I talked about it was, Ms. Vickers, 9 who was my business person in my office, I even 10 set up times where she went out quarterly and 11 then she would review the logs and the 12 conversations of what happened with the principal 13 and the bookkeeper, what challenges they had, how 14 she provided assistance, and then what she 15 thought was something that needed to be looked at 16 in a more global issue. So there are a couple of 17 ways to get it done. It's the intentionality of 18 ensuring that it gets done. 19 MR. MAYERSOHN: So I guess I would ask, 20 through the Chair, Mr. Jabouin, if you can follow 21 up to ensure that those recommendations that -- 22 or recommendations that the principal made are 23 followed with implementation and fidelity. So if 24 the principal says I want to meet with the 25 payroll processor once a week, you know, whatever</p>

Page 109

1 their response is, that those are actually
2 happening.

3 MR. JABOUIN: Okay.

4 MS. FERTIG: Okay. And Ms. Dahl?

5 MS. DAHL: When I was working at the
6 beginning of my time at Sunrise Middle School it
7 came up that they wanted teachers to start
8 signing in and signing out. And what happened
9 was they worked exactly seven and a half hours.
10 And not many teachers ever work seven and a half
11 hours. So it became a real issue with the amount
12 of work that was getting done.

13 Now, I handled it by having a time sheet in
14 the front office, and I didn't care what time
15 during the day you put your initials that you
16 were there, because you have to have something to
17 show, at least in my opinion -- you can't do that
18 anymore?

19 MRS. MARTE: Well, you certainly can do
20 whatever you want except the contract doesn't
21 require a teacher to sign in.

22 MS. DAHL: Well, the only other option is to
23 have the AP in charge of that group, go to each
24 room and check them, which is very time
25 consuming.

Page 111

1 don't want people to think that there -- that
2 there is a preponderance of something maybe going
3 on that, you know, may not.

4 So when you talk about a retroactive payment,
5 so in the payroll period, let's say the period
6 goes from January 1 to January 15th, and the
7 payroll is run and now it's time for a
8 retroactive payment because I may have just
9 completed a workshop. I may have just completed
10 something and now that -- the time that they
11 are -- you know, the payroll period that I
12 completed it, it has passed, but now they've got
13 to go back and account for it in that period. So
14 the report needs to be run at that time to show
15 why, with the attachment justifying why a
16 retroactive payment was done, and then the
17 principal needs to sign the retroactive.

18 MS. FERTIG: Right. And that's what happened
19 here in some cases. I don't think the question
20 was that you might retroactively adjust
21 something, I think the question, again, the
22 recordkeeping, and then just another theme that's
23 come out of here is a lot of this recordkeeping
24 is paper based, which I think has generated some
25 concern in 2023.

Page 110

1 MS. STRAUSS: But that's manual again.
2 That's stupid. That's manual. We need to get
3 away from that.

4 MS. DAHL: Well, I don't think you're going
5 to get away from it, at least right now with the
6 union the way it is.

7 MS. FERTIG: I just -- I just have to ask a
8 question though. If you have a class without a
9 teacher it's going to be kind of obvious. So I'm
10 not -- and they're going to require substitutes,
11 so I'm not -- yeah, I -- and I'm just -- okay.

12 MS. STRAUSS: I'm just concerned with all the
13 retroactive overtime pay adjustments.

14 MS. FERTIG: I understand what you're saying.
15 I found that -- I think one of the things about
16 this audit, if I can just bring this back to
17 where we are here, is the -- is the
18 recordkeeping. The fact that the principal
19 hadn't approved those. The principals know they
20 have to -- you know, I'm sorry, that's just
21 routine. You do payroll, you get the signature
22 on it. I don't -- you know, and basically we're
23 looking at half of the schools audited hadn't
24 followed that. So that's a concern.

25 DR. WANZA: But I have to say this, because I

Page 112

1 So, okay, Dr. Lynch-Walsh, do you want to
2 comment real quickly here?

3 DR. LYNCH-WALSH: Yeah. I'd like to move
4 that the district move towards electronic
5 recordkeeping instead of paper and conduct a
6 study of best practices for timekeeping and
7 payroll.

8 We may need to flip those two, because you
9 want to conduct a study and then use -- conduct a
10 study of best practices for timekeeping and
11 payroll processes and then use the results to
12 move towards electronic recordkeeping and payroll
13 processes. So, basically, research and then
14 apply.

15 MS. FERTIG: Research what other districts
16 are doing for payroll and timekeeping.

17 MS. STRAUSS: Second.

18 MS. FERTIG: And use those results to
19 institute an electronic process.

20 DR. LYNCH-WALSH: Electronic payroll and
21 timekeeping processes.

22 MS. FERTIG: Okay. Ms. Strauss has seconded
23 that. Is there any conversation?

24 (No response.)

25 MS. FERTIG: All in favor?

Page 113	Page 115
<p>1 COMMITTEE MEMBERS: Aye. 2 MS. FERTIG: Opposed? 3 (No response.) 4 MS. FERTIG: Okay. Motion carries. 5 DR. LYNCH-WALSH: And I have another motion. 6 In the interest of time and because I've just 7 checked the Auditor's employment agreement, the 8 board only has to approve the Audit Plan in July, 9 contractually, so I'd like to move that. Because 10 there's no way in the world we're getting through 11 the Audit Plan, even though we've discussed it 12 once, and SDA. 13 MS. FERTIG: You're going to have to wait 14 until we get to that. We can't do it on this 15 item. We've got to get this item transmitted. 16 DR. LYNCH-WALSH: Oh, transmitted. Okay. 17 Then I'll be back. I'm just trying to move us 18 along. 19 MS. FERTIG: I know you are. Don't worry. 20 We're watching the clock. 21 MR. DE MEO: Just a brief comment and a 22 recommendation. I don't know if it's feasible, 23 but it appears that three out of the nine schools 24 had an exception for the principal not signing a 25 payroll. This is a common control and it's an</p>	<p>1 MS. FERTIG: Prior to submitting. 2 MR. DE MEO: What she said. 3 MS. CARTER-LYNCH: Didn't we have a motion on 4 the floor already? 5 MR. DE MEO: The only language I would add to 6 that is that it cannot be submitted without the 7 principal's approval. 8 MS. FERTIG: Right. 9 DR. PHILLIPS: If I may, just real quick? 10 Sorry to jump in, but you might just want to 11 modify, instead of saying SAP. 12 MRS. MARTE: Say your name. 13 DR. PHILLIPS: I'm sorry, Dr. Joe Phillips, 14 Chief Information Officer. Instead of naming the 15 system it might be more than one system that 16 needs configuration so we might just want to say 17 IT systems or something like that. 18 MR. DE MEO: Sure. 19 MS. FERTIG: IT instead of SAP; okay. 20 Did you get that? 21 Okay. So we're moving -- is there a second? 22 Who seconded this? 23 MS. DAHL: Me. 24 MS. FERTIG: Okay. Rebecca seconded it. 25 So we have moved to reconfigure the IT system</p>
Page 114	Page 116
<p>1 important control. Is there any way that before 2 the bookkeeper submits the payroll the principal 3 must get on and click that they approve and there 4 be some language that says I reviewed the 5 reports? 6 MRS. MARTE: That's the best practice. 7 That's the way the system was set up in 8 Miami-Dade. 9 MR. DE MEO: Can we do that? 10 MRS. MARTE: We can, but we have to 11 reconfigure the way SAP is set up. 12 MR. DE MEO: I would recommend that. 13 MS. FERTIG: I agree. 14 MR. DE MEO: Because then you've got the 15 principal doing their job and if they decide not 16 to look at the report it's on them. Either way 17 the report can't be submitted to payroll. 18 Anyways, I'm not going to make a motion, but I -- 19 MS. FERTIG: Go ahead and make it. 20 DR. LYNCH-WALSH: Oh, I think it needs, yeah, 21 go ahead and make the motion. 22 MS. FERTIG: To reconfigure SAP to ensure 23 that the principal has approved the payroll on 24 time. 25 MRS. MARTE: Prior to submitting.</p>	<p>1 so that the principal must approve -- sign and 2 approve the payroll before it can be submitted. 3 Okay. Any discussion? 4 MR. DE MEO: I was going to include that form 5 that Dr. Nathalie Lynch-Walsh talked about, but 6 apparently you've got it in that big omnibus one; 7 right? Or should we -- 8 MS. FERTIG: Let's go ahead and do this one. 9 Okay. All in favor? 10 COMMITTEE MEMBERS: Aye. 11 MS. FERTIG: Opposed? 12 (No response.) 13 MS. FERTIG: Okay. Motion carries. 14 Okay. Anything else, Dr. Lynch-Walsh? Oh, I 15 thought you had another point. 16 DR. LYNCH-WALSH: No, no, I'm just -- 17 MS. FERTIG: Okay. Mr. Turso? 18 MR. TURSO: So I did have a quick question. 19 When we look at the principals that are having 20 these issues, are they -- do they appear to be 21 across all three regions or are they more 22 gravitating towards one region? Has anybody 23 looked at that? 24 DR. WANZA: I mean, I look at it and I can 25 tell you that it's not just one region.</p>

<p style="text-align: right;">Page 117</p> <p>1 MR. TURSO: Is it more heavily in one region?</p> <p>2 DR. WANZA: So the three with observations --</p> <p>3 I'm sorry, the four with observations, three of</p> <p>4 them are in one region and one is in another;</p> <p>5 yeah.</p> <p>6 MR. TURSO: Which one is the one that has the</p> <p>7 three?</p> <p>8 DR. WANZA: The south region.</p> <p>9 MR. TURSO: Okay. Okay. Thank you.</p> <p>10 MS. FERTIG: Okay.</p> <p>11 MR. MAYERSOHN: Motion to transmit.</p> <p>12 MS. FERTIG: Okay. Is there a second?</p> <p>13 MS. CARTER-LYNCH: Second.</p> <p>14 MS. FERTIG: Okay. All in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 MS. FERTIG: Opposed?</p> <p>17 (No response.)</p> <p>18 MS. FERTIG: Okay. We are transmitting</p> <p>19 Number 9. We've done 10, 11 and 12. We're down</p> <p>20 to 13, Proposed Audit Committee Meeting Dates.</p> <p>21 Just to give you a time check, that was supposed</p> <p>22 to start at 10:50 and we are almost at 11:40.</p> <p>23 So Proposed Audit Committee Meeting Times and</p> <p>24 Dates for Fiscal Year 2024.</p> <p>25 Yes, Dr. Lynch-Walsh?</p>	<p style="text-align: right;">Page 119</p> <p>1 that's when we've gone on vacation.</p> <p>2 MR. JABOUIN: Well, part of the reason,</p> <p>3 Chair, is that the committee has asked for more</p> <p>4 dates and so we've put in more dates. But we</p> <p>5 need to also space out the meetings and then</p> <p>6 there are some dates that are very solid dates</p> <p>7 because there's regulatory reports.</p> <p>8 MS. FERTIG: I understand all of that. I</p> <p>9 understand all of that. But I think what we're</p> <p>10 asking, and maybe we defer this to the next</p> <p>11 meeting, is to look at those two conflicts and</p> <p>12 see if there's a way to resolve them.</p> <p>13 MR. JABOUIN: If I can just ask the committee</p> <p>14 members to let me know if there are conflicts so</p> <p>15 I can process them.</p> <p>16 MS. STRAUSS: I don't know what I'm doing</p> <p>17 tomorrow. I mean --</p> <p>18 DR. LYNCH-WALSH: They haven't set a date</p> <p>19 yet. We're kind of getting ahead here.</p> <p>20 MS. STRAUSS: It's right here.</p> <p>21 DR. LYNCH-WALSH: No, no, no, the other -- so</p> <p>22 all the other advisories, there needs to be a</p> <p>23 master schedule, and we don't have that yet. So</p> <p>24 that's why I'm saying, if we defer this to June</p> <p>25 to address that conflict and the conflict -- to</p>
<p style="text-align: right;">Page 118</p> <p>1 DR. LYNCH-WALSH: I -- we need to make sure</p> <p>2 these dates don't conflict with other meetings,</p> <p>3 because I should be in a central area meeting</p> <p>4 right now, but I can't be and there shouldn't be</p> <p>5 advisory meetings scheduled at the same time.</p> <p>6 MR. JABOUIN: If I can kindly describe the</p> <p>7 logic to these meetings?</p> <p>8 DR. LYNCH-WALSH: Honestly, I understand the</p> <p>9 logic, we've had this discussion before. I'm</p> <p>10 just saying, have we checked? So I would like to</p> <p>11 actually probably defer this until everybody can</p> <p>12 look at a master calendar because that's what we</p> <p>13 don't do and we end up piling multiple meetings</p> <p>14 on top of each other.</p> <p>15 MS. FERTIG: And the other thing that I would</p> <p>16 like to bring up, if it's okay with everybody,</p> <p>17 because I know I'm chairing, but I notice that</p> <p>18 you're meeting August 3rd, and we ran into this</p> <p>19 last year, that is when the school district is on</p> <p>20 break. And I just feel there has to be a way to</p> <p>21 work around that. I looked at this and when I</p> <p>22 looked at it last night I saw that we had a late</p> <p>23 February, no March and April meeting. I would</p> <p>24 relook at those August dates and not -- not put</p> <p>25 us in the position of that's when school's out so</p>	<p style="text-align: right;">Page 120</p> <p>1 the extent possible, but there's been at least</p> <p>2 three times when this has been scheduled at the</p> <p>3 same time as the central area meeting, which is a</p> <p>4 major advisory.</p> <p>5 MS. FERTIG: And I think one reason is</p> <p>6 because, typically, many of us meet on like the</p> <p>7 third Thursday of the month or the, you know,</p> <p>8 first Monday, whatever. But we don't always have</p> <p>9 that here.</p> <p>10 I just wanted to raise that concern about</p> <p>11 summer. I think that impacts a lot of people,</p> <p>12 both -- you know, both staff and -- and</p> <p>13 volunteers. It affects everybody.</p> <p>14 MR. JABOUIN: We could push it back, but then</p> <p>15 we run into some issues in December and November</p> <p>16 and then we end up -- I mean, may I suggest</p> <p>17 potentially removing one; is that a possibility?</p> <p>18 DR. LYNCH-WALSH: I don't -- I can't vote on</p> <p>19 this today without --</p> <p>20 MS. DAHL: I mean, I just -- I mean no</p> <p>21 offense or anything, but every time we bring this</p> <p>22 up that's your answer to everything, because of</p> <p>23 dates and so on and I can't push it back and all</p> <p>24 that kind of stuff.</p> <p>25 All we're asking is that you go back and look</p>

<p style="text-align: right;">Page 121</p> <p>1 at when, like the central area advisory, you 2 know, what is it the third Thursday of every 3 month?</p> <p>4 DR. LYNCH-WALSH: Well, and the thing is, 5 too, sometimes they meet in the evening when it 6 falls on the third Thursday. So if -- now that I 7 have these dates I can check with them. But if 8 we set it in stone, then it's harder to change. 9 So all I'm saying is I need a month to get with 10 central area advisory. Because there may be some 11 flexibility there, too. But until everybody's 12 looking at what dates they meet, they may be able 13 to switch something to the evening so there isn't 14 a conflict.</p> <p>15 MS. STRAUSS: Hold on. I'm sorry. The 16 people in this room, do you all not work in the 17 summer? I don't know how that goes.</p> <p>18 MRS. MARTE: No, we work all year.</p> <p>19 MS. STRAUSS: All right. So then why -- I 20 mean, I work. We all work. I mean, or not work, 21 retired or whatever. But, like, why do we skip 22 July and August and, like, try to cram it in? 23 Like --</p> <p>24 MS. FERTIG: The answer to that is, first of 25 all, in July the school board is not meeting; are</p>	<p style="text-align: right;">Page 123</p> <p>1 DR. LYNCH-WALSH: And I don't disagree. 2 Facilities Task Force always has a meeting. 3 MR. JABOUIN: My understanding is, there are 4 no July meetings. 5 MS. FERTIG: Can you pull up and tell us what 6 -- what's the meeting in July? What's the date? 7 DR. LYNCH-WALSH: We know there's going to be 8 more. 9 MRS. MARTE: It's generally the last week in 10 July because the board does try to take about a 11 three-week recess. But they do have a July 12 meeting. It's not the budget meeting. The 13 budget meeting this year is August and it was the 14 last several years. 15 DR. LYNCH-WALSH: But there is workshops? 16 MRS. MARTE: The last workshop is June but 17 they have a regular board meeting in July because 18 statutorily they must. 19 MS. STRAUSS: And then when do you know 20 school starts in August? 21 MS. FERTIG: School starts in later August. 22 DR. LYNCH-WALSH: Okay. So I just want to 23 point out, we're eating up time and this SDA 24 audit is critical. 25 MS. FERTIG: All right. Well, do you want to</p>
<p style="text-align: right;">Page 122</p> <p>1 they?</p> <p>2 MRS. MARTE: Oh, they are. They're meeting 3 one meeting statutorily.</p> <p>4 MS. FERTIG: One time.</p> <p>5 DR. LYNCH-WALSH: Well, no, actually, Mary 6 that's when they do all of the budget. That's 7 when all of that stuff really gels.</p> <p>8 MS. FERTIG: I know, but there is a period of 9 time when they don't. And for the volunteers on 10 this -- I can only speak for myself. The only 11 time we can ever go on vacation is when extended 12 school year and school year are not in session. 13 So if you have another schedule, I think that's 14 fine. But for most parents in this district who 15 either have to -- who have children involved in 16 summer programs, that's when they're going to be 17 on vacation. And the school system is routinely 18 setting things during those times when they 19 know -- I mean, I would --</p> <p>20 MS. STRAUSS: I'm just saying as an option. 21 And if we can't get quorum, then we won't have a 22 meeting. But I don't think that we need to take 23 it off. I mean, this is a year-round commitment. 24 I don't operate on a school year, unfortunately. 25 I wish I did, but I don't.</p>	<p style="text-align: right;">Page 124</p> <p>1 -- you could move to defer. 2 DR. LYNCH-WALSH: I did. I said I would like 3 to defer -- I'll put the word "remove" in there. 4 MR. DE MEO: Second. 5 MS. FERTIG: All right. All in favor? 6 COMMITTEE MEMBERS: Aye. 7 MR. MAYERSOHN: Just one other thing, I 8 guess, administratively. It was discussed about 9 having our next meeting earlier. 10 MR. JABOUIN: Yes, please. 11 MR. MAYERSOHN: Can we make that decision at 12 this point as opposed until waiting until 12:30? 13 MS. FERTIG: Yes. 14 MR. TURSO: I would -- 15 MS. FERTIG: The June, the June -- 16 MR. MAYERSOHN: Our next meeting. 17 MR. JABOUIN: June 22nd at 9:30. 18 MS. FERTIG: Okay. Let's finish this motion 19 deferring this. 20 MR. MAYERSOHN: We already did. 21 DR. LYNCH-WALSH: We did. You said all in 22 favor and we said, aye. 23 MS. FERTIG: Okay. And all opposed? 24 (No response.) 25 MS. FERTIG: I'm sorry, but just</p>

Page 125	Page 127
<p>1 parliamentary procedure.</p> <p>2 Okay.</p> <p>3 DR. LYNCH-WALSH: Did somebody second it?</p> <p>4 MR. DE MEO: I did.</p> <p>5 DR. LYNCH-WALSH: Okay. Then we're good.</p> <p>6 All right.</p> <p>7 MS. FERTIG: Okay. Next, do you want to move</p> <p>8 the June meeting?</p> <p>9 MR. MAYERSOHN: I would like to move the June</p> <p>10 meeting to 9:30.</p> <p>11 MS. FERTIG: Okay.</p> <p>12 DR. LYNCH-WALSH: Second.</p> <p>13 MS. FERTIG: All in favor?</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 MS. FERTIG: Opposed?</p> <p>16 (No response.)</p> <p>17 MS. FERTIG: Okay. That motion carries.</p> <p>18 We're now on Number 14 the Fiscal Audit Year</p> <p>19 Audit Plan.</p> <p>20 Yes?</p> <p>21 DR. LYNCH-WALSH: Motion to move it to the</p> <p>22 June meeting.</p> <p>23 MR. JABOUIN: I have a comment for the</p> <p>24 committee, please.</p> <p>25 MS. FERTIG: Yes.</p>	<p>1 DR. LYNCH-WALSH: 15.</p> <p>2 MS. FERTIG: Yeah, I'm getting there. Number</p> <p>3 15, SDA. Number 15 is the Independent Auditor's</p> <p>4 Report Performance Audit of Broward County Public</p> <p>5 Schools Employee Separation Payments Related to</p> <p>6 Three Employees Referenced in the Supreme Court</p> <p>7 of Florida Case Number SC19-240. We have Ms.</p> <p>8 Batista joining us and we have -- oh, yes, hi.</p> <p>9 Let me have you introduce our people from -- hi.</p> <p>10 MS. LEWIS: Good afternoon everyone. Annette</p> <p>11 Lewis, S. Davis & Associates.</p> <p>12 MS. MUNNINGS: Faye Munnings. S. Davis &</p> <p>13 Associates.</p> <p>14 MR. JABOUIN: And the gentleman to -- if you</p> <p>15 could just please state your name?</p> <p>16 MR. ALVAREZ: My name is Raul Alvarez. I</p> <p>17 work with Trimerge Consulting Group, a CPA firm.</p> <p>18 MS. FERTIG: Okay. Thank you. And I believe</p> <p>19 we have one public speaker, Mr. Travis.</p> <p>20 MR. TRAVIS: Yes, hello.</p> <p>21 Hi, my name is Scott Travis and I'm a</p> <p>22 reporter with the South Florida Sun Sentinel.</p> <p>23 So on the separation pay issue I have some</p> <p>24 questions about it. I emailed Chief Auditor</p> <p>25 Jabouin and General Counsel Batista, Chief</p>
Page 126	Page 128
<p>1 MR. JABOUIN: I just wanted to mention that</p> <p>2 the -- it is important to have a plan at the</p> <p>3 start of the year in July.</p> <p>4 DR. LYNCH-WALSH: And the board can approve</p> <p>5 it, will approve it in July. Per the contract,</p> <p>6 they have until July to approve it. So if we</p> <p>7 discuss it again in June we have time. Even if</p> <p>8 they have to add it to a special -- wherever they</p> <p>9 need to shove it, the contract says July.</p> <p>10 Because I went and pulled it up and checked.</p> <p>11 MR. JABOUIN: I'm aware of it. Thank you.</p> <p>12 DR. LYNCH-WALSH: So I made a motion to move</p> <p>13 it because we have 45 minutes and I can promise</p> <p>14 you we will not get through the SDA Audit of the</p> <p>15 three agreements and the audit plan in 45</p> <p>16 minutes.</p> <p>17 So if I have to choose, I would pick the</p> <p>18 one -- I would pick this one, the SDA Audit.</p> <p>19 MS. FERTIG: Okay. So we have a motion to</p> <p>20 defer and a second.</p> <p>21 All in favor?</p> <p>22 COMMITTEE MEMBERS: Aye.</p> <p>23 MS. FERTIG: Opposed?</p> <p>24 (No response.)</p> <p>25 MS. FERTIG: Okay. We're now on Number --</p>	<p>1 Communications Officer John Sullivan and Auditor</p> <p>2 Shaun Davis yesterday and hadn't gotten a</p> <p>3 response yet. And I say that not to complain, I</p> <p>4 know people get very -- are busy and don't have</p> <p>5 much time, but I just wanted to see if, maybe, I</p> <p>6 could get some of my questions answered here</p> <p>7 today, either in the discussion that you're</p> <p>8 having or if someone could speak to me</p> <p>9 afterwards.</p> <p>10 So, anyways, my first question is this. Why</p> <p>11 did the auditors recommend a non-disclosure which</p> <p>12 recommends the district consider -- well, yeah,</p> <p>13 which -- the Florida Statute 215.425 governs</p> <p>14 these kind of payouts and at the very end it</p> <p>15 says, separation agreements, quote, may not</p> <p>16 include provisions that limit the ability of any</p> <p>17 party to the agreement or contract to discuss the</p> <p>18 agreement or contract.</p> <p>19 So another question is why the district</p> <p>20 lawyers say that non-disclosure agreements may be</p> <p>21 considered on a case-by-case basis? What cases</p> <p>22 would allow you to violate what appears to be a</p> <p>23 violation of state law?</p> <p>24 And I may have missed this in the audit, and</p> <p>25 I apologize if I did, but I could not find a</p>

<p style="text-align: right;">Page 129</p> <p>1 written narrative explaining why the 2 recommendation was made to have a non-disclosure 3 part in there. And usually I see that when I'm 4 reading these types of audits.</p> <p>5 Another question I have is, why did the 6 auditors consider a finding for a relatively 7 minor issue which was that Mr. Moquin may have 8 been paid maybe a day later than -- or a day 9 earlier than what he was supposed to, but they 10 did not consider the finding that he received 11 more than two months of sick pay without a 12 doctor's note, which, according -- which the 13 audit notes is a violation of district policy, 14 that you can only be out for three days of sick 15 days and then after that you would have to have a 16 medical or you'd have to have a doctor's excuse?</p> <p>17 So my next question is that I saw that the 18 auditor general's office would not opine on the 19 legality of this. So have they said whether they 20 will conduct their own audit on the payments?</p> <p>21 I've seen them audit these types of 22 agreements for many other government entities, so 23 I was wondering if they considered -- if they 24 contacted the district about reviewing it.</p> <p>25 Next, the State Department of Education's</p>	<p style="text-align: right;">Page 131</p> <p>1 for us, as well, throughout the decades. We 2 have, as she introduced herself, Annette Lewis 3 and Fay Munnings are here, and I recommend that 4 the committee just proceed to their questions.</p> <p>5 MS. FERTIG: Okay. Thank you. We are 6 receiving the questions that were submitted from 7 public comment and I would -- I would like to 8 suggest on this one that on each of the areas of 9 the audit we get all the comments on that area 10 and then move to the next section, if that's 11 okay. I know sometimes I get frustrated because 12 I want to comment on something and then I'm 13 coming back three items later. So, if we're good 14 with that, I'm just going to start with the 15 beginning and we have the findings, we have the 16 recommendations, and then just the general 17 discussion.</p> <p>18 Does anybody have anything that they want to 19 begin -- I have a long list here, so if anybody 20 wants to begin I will defer to them and --</p> <p>21 DR. LYNCH-WALSH: I have plenty, but I'm 22 still trying to compose myself.</p> <p>23 MS. FERTIG: Okay. Well, I'm just going to 24 start. I just wanted to verify with the 25 auditors, in the general discussion on this</p>
<p style="text-align: right;">Page 130</p> <p>1 Office of Inspector General ordered this audit, 2 so I was wondering if they have weighed in on 3 that, if they're satisfied with the results or if 4 they plan to take further actions.</p> <p>5 And, finally, I wanted to find out how much 6 the district pays, is paying S. Davis & 7 Associates for this audit.</p> <p>8 I have some copies of the email with the 9 questions and I'm happy to distribute copies, 10 however is appropriate.</p> <p>11 So thank you so much for your time.</p> <p>12 MS. FERTIG: Thank you. Actually, 13 ironically, I have many of those questions, I'm 14 sure other members do, but if you want to 15 distribute your email, if we can -- can we have 16 somebody distribute it for us?</p> <p>17 Okay. Thank you very much.</p> <p>18 Any other public speakers on this? 19 (No response.)</p> <p>20 MS. FERTIG: Okay. We are ready to begin. 21 How do you want to proceed? Do you want to 22 introduce --</p> <p>23 MR. JABOUIN: Yes. So we do have the 24 auditors from S. Davis & Associates who performed 25 this work for us. They've performed many audits</p>	<p style="text-align: right;">Page 132</p> <p>1 project you stated that you did not communicate 2 with any of the former employees.</p> <p>3 MS. LEWIS: That is correct.</p> <p>4 MS. FERTIG: Okay. And you also wrote that 5 you handled the settlement payments by submitting 6 an insurance claim.</p> <p>7 MS. LEWIS: Per discussion with Risk, they 8 indicated that it was handled through the -- a 9 claim, one claim that was put in for the three 10 persons.</p> <p>11 MS. FERTIG: So my question on that would be, 12 this was a separation agreement with three 13 employees, how was that handled through 14 insurance?</p> <p>15 MS. LEWIS: From my general knowledge of 16 working for government, typically, there would be 17 communication --</p> <p>18 MS. DAHL: Can you speak up just a little 19 bit?</p> <p>20 DR. LYNCH-WALSH: Yeah, is it possible to 21 have her at the table because we have a couple of 22 empty seats? Because we're all -- because those 23 of us -- she's behind us.</p> <p>24 MR. JABOUIN: Ms. Lewis, you could move next 25 to Dr. Phillips. There are two chairs there.</p>

Page 133	Page 135
<p>1 MS. FERTIG: And Ms. Shaw is not here so we 2 do have a chair over there.</p> <p>3 DR. LYNCH-WALSH: Well, I was thinking if we 4 shuffled, because that way all of us could see.</p> <p>5 MS. FERTIG: Well, Mr. Bass is there.</p> <p>6 DR. LYNCH-WALSH: Not Mr. Bass. Mr. Bass is 7 the most important person in the room.</p> <p>8 MS. FERTIG: Yeah.</p> <p>9 MR. MAYERSOHN: And he didn't get a 10 certificate of appreciation.</p> <p>11 DR. LYNCH-WALSH: I'll make him up one.</p> <p>12 MS. FERTIG: So, if I understand, you got the 13 response from staff, I'm just gonna -- maybe I'm 14 better directing this to staff, asking the 15 question. You settled this by submitting an 16 insurance claim. How is that how you handle a 17 separation of employees? Or maybe Ms. Batista?</p> <p>18 MS. BATISTA: So good afternoon. Good 19 morning. I guess it's still morning.</p> <p>20 So the way that these particular claims went 21 forward, as I understand it, is that because 22 there were settlements of claims that the 23 employees were threatening against the district, 24 it was a settlement -- it was just like a 25 settlement of a case. So it went through the</p>	<p>1 separation agreement. So it wasn't -- you know, 2 it didn't go through an investigation process. 3 It didn't go through 4.9. It basically came 4 about as a request, I would say, from the 5 Department of Education via letter, and then the 6 superintendent was placed in a position where, 7 you know, she needed to take immediate action. 8 And she chose to do that by, you know, asking the 9 employees to resign and enter into an agreement. 10 So they waived -- in those separation agreements 11 they waived all kinds of claims against the 12 district which would be tantamount or similar to 13 when you enter into a settlement agreement after 14 a case is settled, you know, a case that is filed 15 in court.</p> <p>16 MS. FERTIG: Right, I understand that. And 17 then I don't see those agreements attached. So 18 I -- I'm assuming you looked at their agreements 19 because you made comments about non-disclosure 20 agreements.</p> <p>21 MS. LEWIS: Yes, we did.</p> <p>22 MS. FERTIG: Okay. So I would just say, as 23 we get into these findings and the other things, 24 one thing that stood out to me is, this wasn't 25 handled through the normal process where you</p>
Page 134	Page 136
<p>1 risk management process.</p> <p>2 MS. FERTIG: So, actually, in here it states 3 that Florida Department of Education dated 4 September 7th to Dr. Cartwright indicated that it 5 was a follow-up of September 1st and stated that 6 they found the district still had officials from 7 the previous administration who guided failed 8 decisions on school safety. If I go down to the 9 bottom of that page, on or about September 8th 10 they informed the three named employees to resign 11 or go on leave while being investigated. In 12 response employees executed separation agreements 13 the next day in the case of two of them and four 14 days later in the case of another.</p> <p>15 So I guess -- I guess I really didn't pick up 16 on this insurance part until I read this audit. 17 It just seems an unusual way. Typically, when 18 you deal with employees being investigated or 19 something you're going through a 4.9 or one of 20 the other policies and I'm just wondering how it 21 evolved to this.</p> <p>22 MS. BATISTA: So the best that I can explain 23 is that it was a decision by the operations, by 24 the superintendent to move through that process, 25 and -- you know, because of the nature of the</p>	<p>1 these employee -- 4.9 where you would handle an 2 employee investigation. And I'm wondering if 3 that triggered some of the other things that 4 could have been recommended in this audit.</p> <p>5 MS. BATISTA: That is potentially correct. I 6 think it was a sense of urgency that, number one, 7 to take -- I think immediate and swift action is 8 what the letter called for from the 9 superintendent. Obviously, if you go through the 10 4.9 process that takes a long time and the 11 results are not guaranteed. You're not going to 12 be able to ascertain at the beginning of the 13 investigation whether or not at the end of the 14 investigation the employees will be recommended 15 for termination or not, whether there will be 16 enough basis or evidence to show that they, in 17 fact -- there is just cause to terminate.</p> <p>18 So I think to put to bed all of those 19 concerns, that's why the reason why this was done 20 the way it was done, you know, in a settlement -- 21 in a separation agreement type of document.</p> <p>22 MS. FERTIG: So one thing that I didn't see 23 noted in here was that we didn't follow the 24 process that the district had established for and 25 I just wanted to call it to everybody's attention</p>

<p style="text-align: right;">Page 137</p> <p>1 that the district does have processes to handle 2 matters like this, typically, and that this did 3 not follow any of those adopted processes that 4 are in policy. 5 And I'm saying that because some of the 6 recommendations are talking about policy changes, 7 and, in fact, this didn't. 8 Dr. Lynch-Walsh? 9 DR. LYNCH-WALSH: Before I get into all my 10 other stuff, I just wanted to have Ms. Batista 11 clarify, you said they were threatening the 12 district, the three employees that were 13 separated. 14 MS. BATISTA: I know that -- that, you know, 15 they raised the issue of fighting against the 16 district for potential violation of their 17 employment rights. 18 DR. LYNCH-WALSH: Okay. And they would have 19 said that instead of taking 4.9? 20 MS. BATISTA: They would have, I suppose, 21 said that. And, again, you know, I'm a little -- 22 I did not participate in the negotiations with 23 the employees, so that would have been the 24 superintendent. 25 DR. LYNCH-WALSH: And just to be clear, we do</p>	<p style="text-align: right;">Page 139</p> <p>1 so they were told they were under investigation? 2 MR. AZZARITO: I can answer. 3 DR. LYNCH-WALSH: Yes, please do, Mr. 4 Azzarito. 5 MR. AZZARITO: How are you doing? David 6 Azzarito, Executive Director of HR. 7 I met with two of the individuals, I did not 8 meet with all three. The conversation with the 9 two that I met -- I believe there were 10 conversations that were happening before I 11 stepped in. When I stepped in it was, there is a 12 possible investigation directed by that letter 13 that came in from the state. There are other 14 options if you wanted to resign. One of the 15 individuals had enough years to retire, so we 16 talked about that. 17 DR. LYNCH-WALSH: Okay. So you never told 18 any of them that there was an investigation that 19 had been initiated? 20 MR. AZZARITO: I told them, as far as I knew, 21 at that point, there was no investigation that 22 had been initiated. 23 DR. LYNCH-WALSH: So there would not have 24 been anything from you verbally or in writing 25 telling any of them that an investigation has</p>
<p style="text-align: right;">Page 138</p> <p>1 not mean Dr. Smiley, this was Dr. Cartwright. 2 MS. BATISTA: Correct. 3 DR. LYNCH-WALSH: Just to clarify for 4 everybody listening, that was not Dr. Smiley, she 5 was not here, had nothing -- and it was not Dr. 6 Wanza. It was Dr. Cartwright in response to thou 7 shalt get rid of people mentioned in the grand 8 jury report and she quickly picked three, and 9 within -- was it even 24 hours that they had to 10 decide? Which brings words like duress to mind. 11 So I'm trying to -- so I'm just trying to 12 clarify -- I'm trying to clarify. So you're 13 saying that they raised the issue of wrongful 14 termination? 15 MS. BATISTA: Yes. I believe some of them 16 did; yes. 17 DR. LYNCH-WALSH: Well, there's only three of 18 them so -- 19 MS. BATISTA: Well, I mean, I -- that's what 20 I understood from Dr. Cartwright. 21 MS. FERTIG: So we could presume that three 22 people raised a question of wrongful termination. 23 DR. LYNCH-WALSH: Okay. And also to clarify, 24 just so we lay the groundwork in terms of what 25 happened before we even get this to this report,</p>	<p style="text-align: right;">Page 140</p> <p>1 been initiated. 2 MR. AZZARITO: Correct. There is nothing in 3 writing that says that I said. 4 DR. LYNCH-WALSH: That was much less signed 5 by you. 6 MR. AZZARITO: I did not say they were under 7 investigation. 8 DR. LYNCH-WALSH: This letter is to inform 9 you that an investigation has been initiated 10 regarding your involvement in findings from the 11 grand jury report. You signed this. 12 MR. AZZARITO: At the time there was not an 13 investigation; as far as I knew. 14 DR. LYNCH-WALSH: But that's what you put in 15 writing on September 8th, 2022. 16 MR. AZZARITO: Okay. 17 DR. LYNCH-WALSH: The second sentence, please 18 be advised you are immediately suspended with pay 19 for the duration of this investigation pending 20 board approval but effective immediately. 21 MS. AZZARITO: Unless they resigned. 22 DR. LYNCH-WALSH: You are directed to not 23 enter any school board owned facilities nor 24 attend any school-related activities or functions 25 as a representative of Broward County Public</p>

<p style="text-align: right;">Page 141</p> <p>1 Schools. You are immediately to turn in your</p> <p>2 badge, your ID, blah-blah-blah, key, laptop,</p> <p>3 phone and all other BCPS property. You will be</p> <p>4 contacted to provide a statement regarding these</p> <p>5 allegations. You are entitled to have a</p> <p>6 representative of your choice at the meeting.</p> <p>7 Signed, David Azzarito.</p> <p>8 MR. AZZARITO: As far as I -- I signed the</p> <p>9 letter but there was not an investigation, as far</p> <p>10 as I knew, underway.</p> <p>11 MS. FERTIG: Okay. So were they -- I'm</p> <p>12 sorry, I have to interrupt you.</p> <p>13 So were they suspended pursuant to 4.9 or</p> <p>14 were -- I mean, were they -- yeah, were they</p> <p>15 suspended pursuant to 4.9 or -- I'm trying to --</p> <p>16 I'm trying to understand what school board</p> <p>17 policies came into play here. Because the only</p> <p>18 ones I'm aware of that we have spent years in the</p> <p>19 public working on as well as is 4.9. I know</p> <p>20 there's another one here, I have it, about</p> <p>21 employees have to self report if they've been</p> <p>22 arrested, but none of these individuals were</p> <p>23 arrested, charged or cited, as stated in the</p> <p>24 other policy which I can pull out.</p> <p>25 DR. LYNCH-WALSH: So -- so how much time --</p>	<p style="text-align: right;">Page 143</p> <p>1 know that that's in here. And then I have a</p> <p>2 packet of questions and comments.</p> <p>3 MS. CARTER-LYNCH: Can I -- Can I --</p> <p>4 MS. FERTIG: Yes.</p> <p>5 MS. CARTER-LYNCH: I have a question. I want</p> <p>6 to get back to, is there a possibility -- because</p> <p>7 I'm trying to understand how it became an</p> <p>8 insurance issue.</p> <p>9 MS. FERTIG: I was just going to go back to</p> <p>10 that. Thank you so much.</p> <p>11 MS. CARTER-LYNCH: I just -- that just does</p> <p>12 not sit well with me and are we -- is that going</p> <p>13 to come back and haunt us down the line? Because</p> <p>14 it doesn't appear that the rules were followed,</p> <p>15 the policy, the school policy for separation was</p> <p>16 followed. And we're here talking about it's an</p> <p>17 insurance issue. That -- I'm just lost. So can</p> <p>18 somebody clue me in?</p> <p>19 MS. FERTIG: And can I just add on to that?</p> <p>20 Would there be paperwork to substantiate the</p> <p>21 insurance claim?</p> <p>22 MS. CARTER-LYNCH: Yes.</p> <p>23 MS. FERTIG: And I just was stunned to read</p> <p>24 this, because I don't know see how this is an</p> <p>25 insurance issue.</p>
<p style="text-align: right;">Page 142</p> <p>1 so this is September 8th. I'm looking at an</p> <p>2 employee separation agreement for another person</p> <p>3 dated September 9th.</p> <p>4 So I just want everyone to understand the</p> <p>5 lack of time that passed here --</p> <p>6 MS. DAHL: Yeah.</p> <p>7 DR. LYNCH-WALSH: -- in terms of when they</p> <p>8 were told that they were to get out, and I</p> <p>9 believe one of them was escorted out, and another</p> <p>10 one was circled like a piranha and trotted</p> <p>11 downtown.</p> <p>12 And when they signed these, and I think one</p> <p>13 of them, because they were old enough to retire</p> <p>14 had extra time to look it over, and then they had</p> <p>15 to sign this. So to answer your question, it</p> <p>16 doesn't sound like 4.9 was --</p> <p>17 MR. JABOUIN: Well, the auditors have</p> <p>18 included this in their report that it was</p> <p>19 September 8th and then September 9th and</p> <p>20 September 12th.</p> <p>21 DR. LYNCH-WALSH: Okay. So I just wanted to</p> <p>22 add some clarity as to -- because when they said</p> <p>23 they were threatening the district, if anyone was</p> <p>24 being threatened, it sounds like the three</p> <p>25 employees were being threatened, which I don't</p>	<p style="text-align: right;">Page 144</p> <p>1 DR. LYNCH-WALSH: And just from a</p> <p>2 housekeeping standpoint, you mentioned you didn't</p> <p>3 see the separation agreements. Why weren't those</p> <p>4 included and why wasn't the state statute that</p> <p>5 gets quoted, unless I missed it in here and it</p> <p>6 may be, but I don't think so, which is, what is</p> <p>7 it, 21.425, not included in backup?</p> <p>8 I mean, I would think that those are four</p> <p>9 very relevant things, the three separation</p> <p>10 agreements and the state statute. Because one of</p> <p>11 the biggest things, the most pages in here is the</p> <p>12 district tap dancing around why it's not</p> <p>13 severance, which I've got to applaud, when BCPS</p> <p>14 goes down, they go down hard.</p> <p>15 So far, no other state auditor general</p> <p>16 finding regarding severance, which normally they</p> <p>17 cited other districts because they gave them too</p> <p>18 much severance, no other district ever tried to</p> <p>19 claim hush money wasn't, that it wasn't</p> <p>20 severance. We're the only district that spent,</p> <p>21 and I've got to tell you, it was a great</p> <p>22 masterful job in this letter as to why it's not</p> <p>23 severance, but then what is it, so they don't</p> <p>24 come back and sue us, or, as I once characterized</p> <p>25 it, hush money? Because all the other districts</p>

Page 145

1 that got into trouble, they're like, oh, well, we
2 gave them 20 weeks when it should have been six
3 or our policy allows for six months when it
4 should have been six weeks and they got dinged
5 for -- but they freely admitted it was severance.

6 This is the only district that bypassed 4.9,
7 made them sign like this and then argued with the
8 attorney -- you know, argued to say that it's
9 fine because it's not severance, it's money so
10 that they wouldn't sue us for emotional harm and
11 other things. But, again, why would you not
12 attach the employment agreements and the state
13 statute?

14 MS. FERTIG: Okay.

15 DR. LYNCH-WALSH: That I would like Mr.
16 Jabouin to answer because it seems a really
17 obvious thing to have given but he didn't.

18 MS. FERTIG: Oh, okay. You can provide those
19 backup materials?

20 MR. JABOUIN: Yeah, these were provided to S.
21 Davis. I think they can be provided. I'll
22 check. But I think that they were -- they may
23 have already been made public already.

24 DR. LYNCH-WALSH: They've been public for a
25 long time.

Page 147

1 MR. DE MEO: I have a few questions.

2 MS. FERTIG: Sure.

3 MR. DE MEO: So I'm not sure who can answer
4 this. Did the district, and I'm not sure that
5 this should be aired in public, but I'll ask, did
6 the district determine that a settlement was
7 expedient as opposed to fighting their wrongful
8 termination claims?

9 MS. FERTIG: Can I ask you to clarify "did
10 the district"? Do you mean did the
11 administration or did the school board?

12 DR. LYNCH-WALSH: The school board had no
13 knowledge. They never brought this to the school
14 board.

15 MS. FERTIG: No, I think he's trying to get
16 these answers on the record.

17 DR. LYNCH-WALSH: Yeah, no, I understand why
18 he's asking.

19 MR. DE MEO: So who -- somebody sat down and
20 made a determination that we should offer this
21 money to these people because they've asserted
22 some claims, I guess wrongful termination claims,
23 and when you do a settlement sometimes an
24 insurance company will tell you, look, there may
25 be no merit to these claims but for 150 or

Page 146

1 MS. FERTIG: Okay. So let me just ask this
2 question. Was the insurance claim submitted to
3 you?

4 MS. LEWIS: We only have the checks that were
5 issued from.

6 MS. CARTER-LYNCH: From the insurance
7 company?

8 MS. LEWIS: From the insurance company.

9 MS. FERTIG: And the school board's
10 self-insured?

11 MS. LEWIS: Yes, I believe so. I'm not sure.

12 MS. CARTER-LYNCH: You guys are self-insured;
13 right?

14 MS. BATISTA: Yes, we are.

15 MS. CARTER-LYNCH: Okay. So there was no
16 backup? That's what we're asking for; right?

17 MS. FERTIG: We're asking to --

18 MS. CARTER-LYNCH: I want to see what the --
19 what initiated the insurance claim. How can you
20 get an insurance check without an insurance
21 claim? So I haven't seen the claim.

22 MS. LEWIS: They did submit a claim. I'll go
23 back to Mr. Mackey and ask him for the
24 documentation that was, that was submitted to him
25 in order for the insurance company to process it.

Page 148

1 \$200,000 you're better off settling, it will cost
2 much more to litigate. And if you don't take
3 this settlement, then the insurance company, if
4 you lose, they don't pay you.

5 So what I'm trying to find out is, was there
6 that process? I'm sure there was that process
7 where somebody said, yeah, either these claims
8 are meritless, but it doesn't make sense to move
9 forward because of the cost to fight it or there
10 was merit and this is -- this is a good
11 settlement, is that -- is that anywhere
12 documented?

13 MS. BATISTA: If I may?

14 MS. FERTIG: Yes.

15 MS. BATISTA: So my understanding in the
16 conversations that I had with Dr. Cartwright, it
17 was that type of a thought process that was
18 utilized. And I think the -- to Dr.
19 Lynch-Walsh's point, I think the separation
20 agreements are extremely germane to this whole
21 process. Because I think it is important to note
22 that they -- all three employees waived many,
23 many, many rights that they would have had. So
24 when -- when any individual but an employee
25 waives rights that they normally would have, the

Page 149

1 district or the employer or whoever they're doing
2 the agreement with has to pay something in
3 consideration. So the consideration for those
4 waivers were the payments that they received.

5 You know, you can -- you can turn it into
6 something else, but the reality is that they are
7 giving up the right to apply to the district
8 again; they're giving up the right to potentially
9 speak under the first amendment and disparage the
10 district; they're giving up their rights under
11 Title 7; the Florida Civil Rights Act; the
12 Americans with Disabilities Act; the Family
13 Medical Leave Act; Equal Pay; Chapter 448; the
14 Constitution of the state and the United States;
15 executive orders; common-law. And so it's a
16 pretty robust waiver of many rights, including
17 indemnifying the district, the results of the
18 indemnification clause in the agreement.

19 MR. DE MEO: Okay. If -- go ahead.

20 MS. FERTIG: Can I just break in? So what
21 you're saying is, the rationale for an insurance
22 payment would be that they would have persevered
23 on a wrongful termination -- if they had sued the
24 district for wrongful termination they would have
25 persevered and that's why the insurance paid? Am

Page 151

1 employment agreement as a condition of employment
2 that if they are removed by some action by the
3 state or the county or any authority over the
4 school district that removes people by name, that
5 there will be no separation -- or severance pay
6 or that they acknowledge, as, you know, like
7 liquidated damages that the district is free and
8 clear. Is that what your recommendation is?

9 MS. LEWIS: Well, the recommendation now that
10 the district -- I'm sorry, our recommendation
11 based on the experience that the district had was
12 potentially, you know, look at having some sort
13 of policy in terms of how to deal with, whether
14 it included putting it in a contract agreement or
15 a separate policy, for instance, like 4.9. I
16 mean, it would be something that would build over
17 time considering this is something that's fairly
18 new to the district and it's not day-to-day
19 operations.

20 MR. DE MEO: I think that's a good idea. I
21 also want to --

22 MS. FERTIG: Can we -- can I just suggest
23 that we go through the recommendations. Are we
24 finished with the first part of this? Because --

25 DR. LYNCH-WALSH: What's the first part?

Page 150

1 I understanding that?

2 MS. BATISTA: Right. So there was a decision
3 made by -- by --

4 MR. DE MEO: Or the settlement amount would
5 be less than the cost to litigate. That doesn't
6 mean there was merit, but in a wrongful
7 termination, I mean, they probably gave up a lot
8 for a little.

9 Does the separation agreement provide for
10 severance pay?

11 MS. BATISTA: No.

12 MR. DE MEO: No? Okay. And the
13 recommendation -- you know, the auditors did a
14 nice job on the report. I agree with Dr.
15 Lynch-Walsh though, it would have been very
16 helpful to have those documents she mentioned,
17 the separation agreement, the law. And -- and I
18 have a question for you. Did the state, and I
19 don't recall, name these individuals?

20 MS. LEWIS: In the report, yes, they did.

21 MR. DE MEO: They did.

22 MS. LEWIS: Correct.

23 MR. DE MEO: And your recommendation to --
24 seems to say that maybe the district, and I think
25 it's probably a good idea, should provide in any

Page 152

1 MS. FERTIG: The first part is the
2 Introduction which is where we found out they
3 paid by insurance.

4 DR. LYNCH-WALSH: The Executive Summary I
5 have a couple more highlights here.

6 MS. FERTIG: Do you mind if we wait on your
7 next question?

8 MR. DE MEO: Well, this is related to the
9 insurance, too.

10 MS. FERTIG: Okay. Because there's -- I
11 think there are going to be a lot of questions on
12 the non-disparagement.

13 MR. DE MEO: Oh, yeah. No, I'm not going
14 there. Well, to follow up on the insurance, does
15 the state have any culpability with regard to
16 these claims? In other words, can we go back to
17 the state, because they recommended it, and say,
18 look, this is a cost that we had as a result.
19 Does anybody know the answer to that or is that
20 suicide?

21 MS. CARTER-LYNCH: That's suicide. And I'm
22 still on what's the -- where is the paper trail?

23 MS. DAHL: Yep.

24 MS. CARTER-LYNCH: That's my question.

25 MS. FERTIG: Now we know there is one, so I

<p style="text-align: right;">Page 153</p> <p>1 guess we'll be able to get that.</p> <p>2 MS. CARTER-LYNCH: Okay. I would like to see</p> <p>3 the paper trail, because I'm trying to make sure</p> <p>4 that even though we can say all day long that</p> <p>5 they gave up this, they gave up that, you can sue</p> <p>6 anybody for anything, so it doesn't matter what</p> <p>7 they gave up. But I just want to make sure that</p> <p>8 we're covered as a district in everything that</p> <p>9 we've done. And they only made recommendations.</p> <p>10 We actually carried out the act.</p> <p>11 MS. FERTIG: So is there -- so I guess you're</p> <p>12 adding that to the list of documents that we</p> <p>13 would like to have provided.</p> <p>14 MS. CARTER-LYNCH: Yes.</p> <p>15 MS. FERTIG: Okay. Dr. Lynch-Walsh?</p> <p>16 DR. LYNCH-WALSH: Okay. So in the Executive</p> <p>17 Summary I'm going to have to add some</p> <p>18 clarification so we don't go down wrong roads</p> <p>19 here.</p> <p>20 All right. So around the middle of I, the</p> <p>21 letter from FLDOE addressed to Dr. Cartwright had</p> <p>22 more than just the three names. But just to be</p> <p>23 clear, the person -- so key members of the prior</p> <p>24 superintendent's leadership team, staff directly</p> <p>25 named in the grand jury report and procurement</p>	<p style="text-align: right;">Page 155</p> <p>1 MS. LEWIS: Based on our understanding it was</p> <p>2 negotiated. And as we said in our report, we</p> <p>3 didn't have any privy to how that number was</p> <p>4 derived.</p> <p>5 DR. LYNCH-WALSH: Okay. But you could speak</p> <p>6 -- would negotiated, who was in negotiations with</p> <p>7 the three individuals?</p> <p>8 MR. AZZARITO: I was in negotiation with two</p> <p>9 of them, Moquin and Morgan.</p> <p>10 DR. LYNCH-WALSH: I'm sorry?</p> <p>11 MR. AZZARITO: Moquin and Morgan.</p> <p>12 DR. LYNCH-WALSH: Okay. And there was no</p> <p>13 negotiation with Watkins.</p> <p>14 MS. AZZARITO: I did not speak with Dr.</p> <p>15 Watkins.</p> <p>16 DR. LYNCH-WALSH: Who did?</p> <p>17 MS. BATISTA: I believe Dr. Doyle did the</p> <p>18 negotiations with Mr. Watkins.</p> <p>19 MR. JABOUIN: Dr. Doyle is not in today.</p> <p>20 DR. LYNCH-WALSH: That's just -- I just can't</p> <p>21 even. So we sent the Deputy Superintendent of</p> <p>22 Teaching and Learning to -- who, as far as I</p> <p>23 know, has zero law, legal acumen, expertise, to</p> <p>24 negotiate --</p> <p>25 MR. JABOUIN: Dr. Doyle represented to me</p>
<p style="text-align: right;">Page 154</p> <p>1 staff, the procurement staff person was above</p> <p>2 that, apparently Cartwright put into the Office</p> <p>3 of Safe Schools here and that got removed because</p> <p>4 that person is not named in the grand jury report</p> <p>5 because that person is a whistleblower for the</p> <p>6 grand jury report. So the three people were</p> <p>7 compromised to not remove the fourth person that</p> <p>8 is named in the grand jury report who remains</p> <p>9 employed here. So just to be clear, on II it</p> <p>10 gets to the single payment check and the auditors</p> <p>11 write, it is our understanding single payments</p> <p>12 were not subject to specific formulas or</p> <p>13 components that had a defined value that was</p> <p>14 negotiated and agreed upon by the parties. As a</p> <p>15 result we were not able to perform a</p> <p>16 recalculation for these amounts and were not</p> <p>17 privy to the negotiations.</p> <p>18 Okay. But you know the guy who negotiated,</p> <p>19 the Executive Director of HR is available;</p> <p>20 correct?</p> <p>21 MS. LEWIS: Yes, and we spoke with him.</p> <p>22 DR. LYNCH-WALSH: Okay. So how did they</p> <p>23 arrive at the different amounts above and beyond</p> <p>24 accrued vacation and in the case of Ron Morgan</p> <p>25 sick time?</p>	<p style="text-align: right;">Page 156</p> <p>1 when I asked her questions that she did not</p> <p>2 negotiate, that she had some instructions that</p> <p>3 she followed on that end.</p> <p>4 DR. LYNCH-WALSH: Who gave her the</p> <p>5 instructions?</p> <p>6 MR. JABOUIN: That was her -- I asked her the</p> <p>7 question and --</p> <p>8 DR. LYNCH-WALSH: Who gave her the</p> <p>9 instructions?</p> <p>10 MR. JABOUIN: I'm not aware of who gave her</p> <p>11 the instructions, but I asked her if she</p> <p>12 negotiated.</p> <p>13 DR. LYNCH-WALSH: Okay.</p> <p>14 MS. FERTIG: I just want to get on the record</p> <p>15 that Ms. Batista has said that it was not her.</p> <p>16 But she said that down there, I just -- and it</p> <p>17 wasn't you, so somebody else.</p> <p>18 DR. LYNCH-WALSH: I'm very concerned that we</p> <p>19 don't have an understanding of, because as to</p> <p>20 your point earlier, they gave up a lot and got</p> <p>21 very little in return. But, also, to point out</p> <p>22 again, that this was all done within the space of</p> <p>23 like 24 hours, which is, from my perspective,</p> <p>24 what we call under duress.</p> <p>25 MS. FERTIG: Can I just -- can I just ask,</p>

<p style="text-align: right;">Page 157</p> <p>1 because I thought of it while someone was asking 2 that last question, who were the two individuals 3 that signed within 24 hours and who was the one 4 that signed on the 12th. 5 MS. CARTER-LYNCH: Moquin signed on the 12th. 6 MR. AZZARITO: On the 12th was Morgan. Mr. 7 Morgan signed on the 12th because I met him at 8 Benefits. He was retiring. 9 MS. FERTIG: Okay. And the other two 10 individuals had 24 hours, basically. 11 DR. LYNCH-WALSH: Just to be clear, because 12 of his age, Morgan was legally able -- 13 MS. FERTIG: Able to retire. 14 DR. LYNCH-WALSH: No, no, not the retirement, 15 the time. Because it is a law, and correct me if 16 I'm wrong, but because of his age he was allowed 17 more time to decide. But it was still 18 essentially a duress-esque situation. 19 MS. AZZARITO: Mr. Morgan asked in an email 20 to get more time to talk to legal counsel? 21 DR. LYNCH-WALSH: Right. But he's allowed to 22 because of his age. 23 MR. AZZARITO: It wasn't because of his age. 24 He asked. I mean, it might be, but he asked and 25 I said, okay.</p>	<p style="text-align: right;">Page 159</p> <p>1 between September 12th and December 2nd, 2022. 2 This as a point of negotiation was accepted and 3 agreed to by the district. And that relates and 4 I am going to pick up Scott's list here. 5 MS. FERTIG: Well, if we could -- could I ask 6 -- could I ask that we do this finding, by 7 finding, recommendation by recommendation? 8 DR. LYNCH-WALSH: Well, I'm still on the 9 Executive Summary. 10 MS. FERTIG: I know. I just, there's a 11 specific non-finding on this and I thought that 12 might be a good place. 13 DR. LYNCH-WALSH: Okay. So I can come back 14 to that. 15 In their recommendations it mentioned, again, 16 including a non-disclosure clause, which is in 17 direct conflict with the statute. And I'm kind 18 of curious why auditors would recommend something 19 that is prohibited by statute. 20 And then finally -- no, I think that's all on 21 the Executive Summary. And we're going to 22 definitely need more time. 23 MS. FERTIG: Okay. So I'm going to just now 24 start on page 4, if everybody wants to, with Task 25 1, request documentation to gain an</p>
<p style="text-align: right;">Page 158</p> <p>1 DR. LYNCH-WALSH: All right. So can I 2 continue? Because I still have the floor. 3 MS. BATISTA: If I may, Dr. Lynch-Walsh, 4 would you like an explanation on the age issue? 5 DR. LYNCH-WALSH: Sure. 6 MS. BATISTA: So all three employees were 7 above the age of 40, so, therefore, all of them 8 were entitled to additional time under the Age 9 Discrimination Act. And, in fact, all three -- 10 well, at least two of the agreements contain 11 language that allows them to, even though it was 12 a very short period of time in which they 13 considered and signed these agreements, there is 14 language in the agreements that states that if 15 they wish to revoke the agreement they have seven 16 days to revoke or seven days to consider and 21 17 days to revoke. They do not have to use the 18 entire period of time but they did sign those 19 agreements that contained that language. 20 DR. LYNCH-WALSH: Okay Roman numeral III, the 21 use of sick time to extend an employee's date of 22 departure is not specifically addressed in the 23 districts policies or state law. Mr. Moquin in 24 his letter of resignation indicated that he will 25 utilize his sick time for any and all workdays</p>	<p style="text-align: right;">Page 160</p> <p>1 understanding, the circumstances and decisions 2 made relative to the payment. And are there 3 comments on that page? There's no finding; no 4 recommendation; no management response. 5 DR. LYNCH-WALSH: I think we actually just 6 discussed that. 7 MS. FERTIG: At length; yeah. 8 DR. LYNCH-WALSH: So, but there's no finding 9 and no recommendation. 10 So what I just recounted here about the 11 nature and timing, were you aware that, in fact, 12 Mr. Morgan had been given a letter, I don't know 13 if the other two were, stating that he was under 14 investigation? 15 MS. LEWIS: No, we did not. 16 MS. FERTIG: You did not receive that backup 17 material? 18 MS. LEWIS: Correct. 19 MS. FERTIG: Thank you. 20 DR. LYNCH-WALSH: Okay. And so was anything 21 that I just related to you -- because it says 22 request documentation to gain an understanding of 23 the circumstances and decisions made relative to 24 the payment. Yeah, so I don't know if the thing 25 that's shocking is that there's no finding, no</p>

Page 161	Page 163
<p>1 recommendation, no management response.</p> <p>2 MS. STRAUSS: Yeah, and to that, I would like</p> <p>3 to go to Mr. Travis's final question. Since</p> <p>4 there was no finding, no recommendation, no</p> <p>5 management discussion, how much were you all paid</p> <p>6 for this audit?</p> <p>7 MS. LEWIS: Our fee was \$45,000.</p> <p>8 MS. STRAUSS: \$45,000. How many hours did</p> <p>9 this take you.</p> <p>10 MS. LEWIS: I would have to go back into our</p> <p>11 system, but it did take some time simply because</p> <p>12 of the research and having to speak with folks</p> <p>13 and understanding all of the documentation.</p> <p>14 MS. STRAUSS: And how many staff were working</p> <p>15 on this audit?</p> <p>16 MS. LEWIS: Two.</p> <p>17 MS. STRAUSS: Two. Hmm. Okay.</p> <p>18 MS. FERTIG: Okay. So do you want to</p> <p>19 continue with your documentation? So that's a</p> <p>20 document you did not have on this.</p> <p>21 MS. LEWIS: Right.</p> <p>22 MS. FERTIG: You did not have the document</p> <p>23 that she said about the --</p> <p>24 MS. LEWIS: No, we didn't.</p> <p>25 DR. LYNCH-WALSH: You didn't ask if the</p>	<p>1 that if you were asking them for everything that</p> <p>2 could help you?</p> <p>3 MS. LEWIS: I believe so.</p> <p>4 DR. LYNCH-WALSH: So is that a finding that</p> <p>5 they withheld that? I mean, maybe because I</p> <p>6 glossed over the insurance --</p> <p>7 MS. FERTIG: Well, let's stick to --</p> <p>8 DR. LYNCH-WALSH: So we'll get to that. So</p> <p>9 if nobody has anything on Task 1, my questions</p> <p>10 start after that, unless --</p> <p>11 MS. FERTIG: All right. Well we're going to</p> <p>12 number 2 now, which is -- hang on. I just wanted</p> <p>13 to write down "documentation", so when we get to</p> <p>14 the end of this we can make a list.</p> <p>15 Okay. Task 2, conduct interviews, gather</p> <p>16 requisite information from departments and</p> <p>17 district personnel who have required</p> <p>18 documentation, knowledge of policies, procedures,</p> <p>19 rules and references to federal and state laws.</p> <p>20 Departments/Sections including but not limited to</p> <p>21 Human Resources & Equity, Payroll and Accounting.</p> <p>22 And there are no findings, no recommendations, no</p> <p>23 management response.</p> <p>24 Any comments on this one? On Task 2.</p> <p>25 MS. CARTER-LYNCH: It appears to me -- it</p>
Page 162	Page 164
<p>1 district for any -- like everyone here is asking</p> <p>2 for paper trails and you didn't ask about what</p> <p>3 evidence that they were threatening to sue the</p> <p>4 district or anything that the district had spoken</p> <p>5 to them about?</p> <p>6 MS. LEWIS: We weren't aware of any of those</p> <p>7 discussions. We dealt primarily with HR, the --</p> <p>8 it's the accounting department that does the</p> <p>9 payroll, Mr. Jabouin.</p> <p>10 DR. LYNCH-WALSH: Okay. So you guys were</p> <p>11 construing this to strictly mean the payment not</p> <p>12 the way by which they got to the payment? For</p> <p>13 Task 1.</p> <p>14 MS. LEWIS: For Task 1 in our conversations</p> <p>15 we asked for everything that could help us in</p> <p>16 terms of understanding the whole situation and</p> <p>17 then from the DOE letter how we got to the</p> <p>18 amounts that were paid, the agreements, and,</p> <p>19 again, it wasn't until very late in the process</p> <p>20 that we realized that claim was put in when we</p> <p>21 asked for copies of the checks that were written</p> <p>22 to each employee.</p> <p>23 DR. LYNCH-WALSH: So then shouldn't they --</p> <p>24 you said you realized late in the process that a</p> <p>25 claim was put in. Shouldn't they have told you</p>	<p>1 appears to me that a lot of their information</p> <p>2 that we're getting from the audit is based on the</p> <p>3 fact that they didn't have the information.</p> <p>4 That's what it appears to me. Because I think,</p> <p>5 had they been given everything that they were</p> <p>6 asked for, they could have probably done a more</p> <p>7 comprehensive audit on these different tasks.</p> <p>8 MS. FERTIG: Well, let's follow through the</p> <p>9 rest of it and let's see what recommendations we</p> <p>10 might have.</p> <p>11 So we have nothing on Number 2.</p> <p>12 Number 3 we have, based on the board BB-1</p> <p>13 Item of December 13th, 2022 regular meeting</p> <p>14 agenda, prepare a request for a legal opinion</p> <p>15 from either the Florida Auditor General or the</p> <p>16 Florida Attorney General regarding the separation</p> <p>17 agreements that were recently negotiated and</p> <p>18 executed by district administration. The opinion</p> <p>19 should provide a determination if the three</p> <p>20 agreements collectively were in compliance with</p> <p>21 state law.</p> <p>22 I have a couple comments on this but I'll</p> <p>23 defer to anybody else that wants to go ahead and</p> <p>24 ask them. There were no findings, no</p> <p>25 recommendations, no management response.</p>

Page 165

1 So does anybody have a comment on this
2 section?

3 DR. LYNCH-WALSH: I just want to make sure I
4 make the comment on the right section because
5 later on there is an observation about maybe they
6 should have requested the opinion before doing
7 the action. It's sort of like maybe they should
8 know that water is wet. But SDA contacted the
9 Florida Auditor General's office about requesting
10 an opinion, we spoke with blah-blah-blah. In his
11 reply to one of our emails he indicated that
12 while section 11.45 Florida Statutes authorizes
13 the Auditor General to perform audits of state
14 and local governments, the Auditor General is not
15 authorized to issue legal opinions. He declined
16 to answer.

17 So how -- so this is the task where you're
18 looking at whether they were in compliance with
19 state law with the separation agreement. I guess
20 there is a lot of commingling, so it's hard for
21 me to -- because the thing about state law says
22 you cannot prohibit people from speaking, Florida
23 Statute 215.425. And yet there's no finding.
24 Because, again, there's no finding, no
25 recommendation, no management response.

Page 167

1 response to the request for opinion.

2 DR. LYNCH-WALSH: No, no. But that's one of
3 the tasks that is part of the scope of this
4 engagement. You were to -- because based on the
5 Board Item BB-1 prepare a request for a legal
6 opinion. The opinion should provide a
7 determination if the three agreements
8 collectively were in compliance with state law.
9 This is a task that you were -- that you did as
10 part of the engagement?

11 MS. LEWIS: That's correct. And based on our
12 observations the Attorney General would not opine
13 based on the actions already being completed in
14 the sense that the agreements were executed and
15 the payments were already made.

16 MR. MAYERSOHN: So I think what Dr.
17 Lynch-Walsh is asking, why wouldn't that be a
18 recommendation moving forward, is that you
19 can't -- I mean, again, the attorney is saying
20 that's -- that's their protocol, they're not
21 going to give you an opinion on something that
22 happened already. So why wouldn't the
23 recommendation be that in the future, if the
24 district is looking for to audit or to make
25 recommendations, they do that prior to creating

Page 166

1 MS. FERTIG: This is specifically on the
2 Auditor General and the Attorney General, so my
3 question is, first of all, they said -- my
4 understanding, they didn't -- it was -- since the
5 district had already taken the --

6 DR. LYNCH-WALSH: Action.

7 MS. FERTIG: -- action, they were not going
8 to give you advice on whether it could be taken
9 or not, but the other part of that question is,
10 did they indicate in any way that they were
11 investigating the actions of the district in
12 making those payments?

13 MS. LEWIS: No, they did not.

14 MS. FERTIG: Okay. And that would be true
15 with both Auditor General and -- in the Auditor
16 General's report are they going to be doing any
17 further investigation of this?

18 MS. LEWIS: Based on our discussions with
19 them at the time; no.

20 MS. FERTIG: Okay. Thank you. Yes?

21 DR. LYNCH-WALSH: Okay. So you guys agreed
22 to do Task 3. So does that mean you were unaware
23 that the Florida Attorney General does not opine
24 on actions already taken?

25 MS. LEWIS: That's what was stated in their

Page 168

1 an action; would that be a recommendation based
2 upon what you were provided?

3 MS. LEWIS: I can agree with that.

4 MS. FERTIG: Well, that's on Task 3, that you
5 would --

6 MR. MAYERSOHN: So would you include that in
7 the audit? Would you amend your audit to include
8 that in there?

9 MS. LEWIS: Yes, we can.

10 MS. FERTIG: Okay. That's on Task 3.

11 MR. JABOUIN: Don't you have something on
12 that subject?

13 DR. LYNCH-WALSH: It's on page 18 as an
14 observation, but it doesn't make it to the level
15 of a finding or a recommendation, which you have
16 fixed. But I'm just saying, it isn't that they
17 don't know that they should have done it before,
18 but they just didn't put it where it should have
19 been.

20 MS. LEWIS: Well, on page 18 of the report I
21 think we had already spoken about this where we
22 recommended that a policy be implemented by the
23 board.

24 DR. LYNCH-WALSH: But that's in response to
25 Task 6 as opposed to -- essentially, understand

<p style="text-align: right;">Page 169</p> <p>1 that what -- what happened in Task 3 is you kind 2 of engaged in asking for an opinion after they 3 already did something instead of -- and so, 4 basically, it's like you were led down the garden 5 path that you could actually get an opinion on a 6 past action. 7 MS. FERTIG: So what you're saying -- so what 8 Mr. Mayersohn said and I think you're echoing is 9 that perhaps it could have been indicated, that, 10 and then made a recommendation to seek an opinion 11 prior to action in the future. 12 DR. LYNCH-WALSH: Well, I'm going beyond that 13 to say, as auditors, I'm not clear on why they 14 didn't have an understanding that the Auditor 15 General -- the Florida Attorney General is 16 unlikely to opine on something you already did 17 because usually they're looking for guidance on 18 something rather than a justification of your 19 past action. Which that gets into in their 20 letter itself. So I'm good with Task 3. I'm 21 good with Task 3. 22 MS. FERTIG: Okay. Mr. Mayersohn, and I'm 23 keeping track of these, and maybe not doing a 24 great job, I was going to suggest one motion at 25 the end, but we can do them finding by finding if</p>	<p style="text-align: right;">Page 171</p> <p>1 person is what I think. 2 MS. FERTIG: Well, I would disagree with 3 that. 4 MR. MAYERSOHN: I would suggest, again, that 5 the attorney would weigh in on that. I mean, he 6 or she would be the one that would have that 7 information, that experience, that knowledge. 8 And there are times that the board may or may not 9 overrule that, but I would -- the superintendent 10 may not understand the legal ramifications. 11 MS. FERTIG: And plus, aren't we trying to 12 prevent some of these things from happening in 13 the future so we just have a clear recommendation 14 that under anybody, 20 years from now, if they 15 want an opinion, they seek it before they take 16 the action rather than after they take the 17 action. 18 MS. CARTER-LYNCH: And it shouldn't matter 19 who the superintendent is. 20 MR. DE MEO: You know, I think there's some 21 confusion here. First Dr. Cartwright was cited 22 for not acting and then it looks like with some 23 haste she acted; okay. So that's number one. 24 How do you seek an advisory legal opinion on 25 something from the state, you know, it's going to</p>
<p style="text-align: right;">Page 170</p> <p>1 you want to. What's the preference? Do you want 2 to go ahead and make a motion on that? 3 MR. MAYERSOHN: I will. 4 MS. FERTIG: Okay. So you're asking -- go 5 ahead. 6 MR. MAYERSOHN: So I'm asking the auditors to 7 make a recommendation that, again -- 8 DR. LYNCH-WALSH: Have a finding first and 9 then a recommendation. 10 MR. MAYERSOHN: Well, a finding that, again, 11 what was clarified is that the Attorney General 12 doesn't opine on items that have occurred, that 13 if the district is looking in the future to have 14 the Attorney General opine, that it should be 15 prior to performing an action. 16 MR. JABOUIN: I just want to make a point, 17 Mr. Mayersohn. So, obviously the former 18 superintendent is not here at this meeting and a 19 lot of the things that occurred happened under 20 the direction of the former superintendent. So 21 in this type of a finding, who would respond to 22 it? Like somebody here at the district would 23 probably say that they would consider it in the 24 future, but had the former superintendent been 25 here that would be the expectation from that</p>	<p style="text-align: right;">Page 172</p> <p>1 take months, when you have a sense of urgency? I 2 think this recommendation also points out that 3 they should get legal counsel either from within 4 the district or outside counsel to opine on the 5 proposed settlement. I think that would be 6 sufficient. I don't know why you would go to the 7 state for such an opinion in any case. But if 8 that wasn't followed I do have some concern about 9 that. Why wouldn't you seek counsel's advice on 10 the proposed settlement? Are we saying there was 11 no consultation with legal counsel with regard to 12 these agreements? 13 MS. CARTER-LYNCH: Can I interrupt everybody 14 for a second? I have to leave. I don't have a 15 choice. Can I -- can I call in to continue 16 listening? 17 MS. FERTIG: Do we have a quorum? 18 MR. JABOUIN: We do. I believe that we have 19 room in the dialing number. Ms. Marquardt can 20 give you that number. 21 MS. CARTER-LYNCH: Okay. That would be 22 great. 23 MR. DE MEO: So is -- is -- I'll follow up. 24 Was legal counsel, either internal, I don't 25 know if Ms. Batista can answer that, or external</p>

<p style="text-align: right;">Page 173</p> <p>1 legal counsel consulted with regard to these 2 settlement agreements? 3 MS. LEWIS: My understanding is that it was 4 done internally. 5 MR. DE MEO: So legal counsel of some sort 6 was consulted. 7 MS. LEWIS: That's correct. 8 MS. FERTIG: Let's just hear it from Ms. 9 Batista; if you don't mind. 10 MR. DE MEO: Sure. 11 MS. BATISTA: So, yes, the answer is yes. At 12 some point I did consult and I looked at the 13 agreements; yes. 14 MS. FERTIG: But you weren't involved in the 15 initial discussions? 16 MS. BATISTA: I wasn't involved in any of the 17 negotiations or discussions that I know the 18 superintendent did have before Mr. Azzarito 19 became involved, I know she did have discussions 20 with the employees. I -- I was not involved in 21 any of those discussions. I was involved in 22 ultimately reviewing Mr. Morgan's and Mr. 23 Moquin's agreements. 24 MR. DE MEO: So I don't understand what the 25 big concern here is. I'm not even sure I</p>	<p style="text-align: right;">Page 175</p> <p>1 you're not going to get an opinion. 2 MS. FERTIG: So we have 20 minutes left, so 3 I'm going to just -- can we vote this up or down, 4 is that okay, and then move to the next thing? 5 And this is on Task 3. 6 Do you all need us to repeat the motion, 7 which is simply that you would ask for the 8 opinion before the action? 9 DR. LYNCH-WALSH: Well, I think it was to 10 amend. 11 MS. FERTIG: It's to amend the report to 12 include that as a recommendation. 13 Yes, ma'am. 14 MS. LEWIS: I want to bring to your 15 attention, again, on page 18 we have it as an 16 observation and a recommendation that the board 17 contemplate, in hindsight, the district's 18 administration should have considered requesting 19 an independent opinion from the Office of 20 Attorney General or Special, slash, outside 21 counsel, as well as notify the district board 22 members prior to the execution of the agreements. 23 Our recommendation was that the board should 24 contemplate establishing a policy or policies for 25 the administration to create and implement</p>
<p style="text-align: right;">Page 174</p> <p>1 understand the recommendation. 2 DR. LYNCH-WALSH: There was no 3 recommendation. 4 MR. DE MEO: It was to consult, I thought to 5 consult -- 6 MS. FERTIG: Well, Mr. Mayersohn's made a 7 motion that in the future if they are going to 8 seek the Attorney General or the -- now that 9 that's been pointed out to the district, in the 10 future if they're going to seek an opinion from 11 either the Attorney General or the Auditor 12 General that they seek that opinion before they 13 take action. It doesn't mean they have to seek 14 an opinion, it just means that if they do seek it 15 they should be in compliance with what we now 16 know to be the case. 17 MR. MAYERSOHN: I mean, there are times that 18 a board may turn around in consultation with 19 their own attorney and decide that they're going 20 to go forward but they want to seek action from 21 a -- whether it's the state attorney or whomever 22 it may be, with the understanding -- this would 23 kind of put that understanding to the board in 24 saying that, well, if you perform the action 25 you're seeking -- your opinion is not going --</p>	<p style="text-align: right;">Page 176</p> <p>1 procedures to address occurrences similar to the 2 Florida Supreme Court Case SC19-240 now that the 3 district has had that experience. The policy 4 should require administration to create a process 5 memo to document, in general terms, the 6 methodology and rationale used in the negotiation 7 of settlement terms. 8 MS. FERTIG: So I guess the question is, 9 could that have been put on -- on -- on number 3? 10 MS. LEWIS: Initially, we had it as a 11 finding, but after some discussion, we decided to 12 put it in a separate section. 13 MS. FERTIG: After discussion -- 14 DR. LYNCH-WALSH: Discussion with whom? 15 MS. LEWIS: Internally with the -- internally 16 with the firm as well as Mr. Jabouin. 17 DR. LYNCH-WALSH: Oh, there it is. 18 MS. STRAUSS: There we go. 19 MS. FERTIG: Can we just take -- can we just 20 take that section and move that to Task 3? So 21 can that be your new motion; withdraw your other 22 motion? 23 MR. MAYERSOHN: So I'm withdrawing my 20 24 other million motions. 25 DR. LYNCH-WALSH: Well, then you can repeat,</p>

Page 177	Page 179
<p>1 it says -- you can use the same language.</p> <p>2 MR. MAYERSOHN: Right. I would like to take</p> <p>3 the additional observation on page 18 and move it</p> <p>4 to Task 3.</p> <p>5 DR. LYNCH-WALSH: 3 as a finding --</p> <p>6 MR. MAYERSOHN: Correct.</p> <p>7 DR. LYNCH-WALSH: -- and repeat the</p> <p>8 recommendation.</p> <p>9 MR. MAYERSOHN: Correct.</p> <p>10 MS. FERTIG: Okay.</p> <p>11 DR. LYNCH-WALSH: Second.</p> <p>12 MS. FERTIG: All in favor?</p> <p>13 COMMITTEE MEMBERS: Aye.</p> <p>14 MS. FERTIG: Opposed?</p> <p>15 (No response.)</p> <p>16 MS. FERTIG: Okay. Great. We're on Task 4,</p> <p>17 gain an understanding of personnel/position</p> <p>18 status and contract requirement related to</p> <p>19 employer group, example ESMAB --</p> <p>20 DR. LYNCH-WALSH: ESMAB.</p> <p>21 MS. FERTIG: I'm sorry. Calculate and</p> <p>22 conclude if the contract -- I think we're about</p> <p>23 to lose our quorum. Are we about to lose our</p> <p>24 quorum?</p> <p>25 MS. STRAUSS: And I'm leaving.</p>	<p>1 included in the separation agreement. Okay. Can</p> <p>2 you explain why that was a finding when it's</p> <p>3 specifically prohibited in Statute 215.425.</p> <p>4 MS. LEWIS: Based on the General Counsel's</p> <p>5 office 215.425 did not apply to this situation in</p> <p>6 terms of severance. 215.425 specifically</p> <p>7 addresses severance.</p> <p>8 DR. LYNCH-WALSH: It also covers vacation</p> <p>9 pay.</p> <p>10 MS. LEWIS: And, again, there was no -- we</p> <p>11 found no policies, we found no state laws, we</p> <p>12 found nothing other than 1001, which covers</p> <p>13 schools that limits or determines that it cannot</p> <p>14 be a part of an agreement with a negotiated</p> <p>15 contract.</p> <p>16 DR. LYNCH-WALSH: There's a conflict here.</p> <p>17 MS. FERTIG: So you're saying this was not</p> <p>18 severance, this was an insurance settlement is</p> <p>19 what you're saying?</p> <p>20 MS. LEWIS: I'm not saying that. I'm saying</p> <p>21 that an insurance settlement based upon the</p> <p>22 General Counsel's writing and opinions to me and</p> <p>23 us, that that section does not apply because this</p> <p>24 is not being characterized as severance.</p> <p>25 MS. FERTIG: Right. Okay. Thank you.</p>
Page 178	Page 180
<p>1 MR. JABOUIN: Six out of 11 is still quorum.</p> <p>2 MS. FERTIG: Okay. Calculate and conclude if</p> <p>3 the contract portion of the payouts relating to</p> <p>4 separation are mathematically correct in</p> <p>5 accordance with federal and state laws. And on</p> <p>6 this particular one they do have findings. It</p> <p>7 was noted that a non-disclosure clause was not</p> <p>8 included. And while this is not necessary in</p> <p>9 this situation the district should consider the</p> <p>10 use of it.</p> <p>11 Okay. And then we did get responses. The</p> <p>12 district will take this recommendation into</p> <p>13 consideration from Human Resource and Equity and</p> <p>14 from legal. I think they're raising some</p> <p>15 questions about it in terms of Florida statute.</p> <p>16 So, yes, go ahead.</p> <p>17 DR. LYNCH-WALSH: Okay. So, this is where we</p> <p>18 have a problem, a couple of -- and I'm just</p> <p>19 trying to keep all these tasks straight, because</p> <p>20 we have vacation, so this one was about vacation</p> <p>21 and the non-disclosure. So blah-blah-blah-blah.</p> <p>22 I thought you said "non-disclosure".</p> <p>23 MS. FERTIG: Yeah.</p> <p>24 DR. LYNCH-WALSH: Oh, okay. Finding, it was</p> <p>25 noted that a non-disclosure clause was not</p>	<p>1 MR. DE MEO: So does the counsel agree?</p> <p>2 MS. BATISTA: So I absolutely agree that the</p> <p>3 agreements, the separation agreements, are not</p> <p>4 severance pay, and, therefore, they do not invoke</p> <p>5 215.425.</p> <p>6 MR. DE MEO: Can I follow up with that?</p> <p>7 MS. BATISTA: Uh-huh.</p> <p>8 MR. DE MEO: Isn't it generally desirable to</p> <p>9 have non-disclosure and non-disparagement as part</p> <p>10 of any separation agreement or almost part of</p> <p>11 anything?</p> <p>12 MS. FERTIG: We're going to take a</p> <p>13 five-minute pause. I'm sorry. Go ahead.</p> <p>14 I just had a request to adjourn for five</p> <p>15 minutes.</p> <p>16 (A brief recess was taken.)</p> <p>17 MS. FERTIG: Okay. Are we ready to go back</p> <p>18 on?</p> <p>19 Okay. We're going to start again. Is my</p> <p>20 microphone working? Can you not hear me?</p> <p>21 MR. TURSO: I can hear you but your mike is</p> <p>22 not on.</p> <p>23 MS. FERTIG: Okay. Here we are.</p> <p>24 We are reconvening now. Thank you.</p> <p>25 So we were on separation pay, number 5, are</p>

<p style="text-align: right;">Page 181</p> <p>1 we good with that?</p> <p>2 DR. LYNCH-WALSH: Four.</p> <p>3 MS. FERTIG: Determine if it was timely and</p> <p>4 in accordance with established rules. And on</p> <p>5 this one there seemed to be concern, I'm going to</p> <p>6 summarize because we're running out of time, with</p> <p>7 the fact that the check was delivered one day</p> <p>8 early, but I felt like there were -- I personally</p> <p>9 felt like the explanation was sufficient on this.</p> <p>10 Just, you know, you put it in overnight mail and</p> <p>11 who knows when it will get there anymore, like</p> <p>12 five or six weeks later.</p> <p>13 Anyways, okay, yes. Did you want to go back</p> <p>14 to 4?</p> <p>15 DR. LYNCH-WALSH: No, no, no, on 5 I find it</p> <p>16 interesting, the fact that he got it, what was it</p> <p>17 a day early or something?</p> <p>18 MS. FERTIG: Yeah.</p> <p>19 DR. LYNCH-WALSH: Is a finding --</p> <p>20 MS. FERTIG: Yeah.</p> <p>21 DR. LYNCH-WALSH: -- but then on 6 --</p> <p>22 MS. FERTIG: Which we're going to now.</p> <p>23 DR. LYNCH-WALSH: Right. Is not a finding.</p> <p>24 MS. FERTIG: Any other comments on 5?</p> <p>25 (No response.)</p>	<p style="text-align: right;">Page 183</p> <p>1 MS. FERTIG: We just only have a couple --</p> <p>2 DR. LYNCH-WALSH: Yeah, I know.</p> <p>3 MS. FERTIG: -- so get to the point. Thank</p> <p>4 you.</p> <p>5 DR. LYNCH-WALSH: All right. So sick leave,</p> <p>6 I get all the tap dancing, but what I'm having</p> <p>7 trouble trying to get around is that Policy 4400</p> <p>8 says that for sick leave for more than three</p> <p>9 consecutive days requires the attending</p> <p>10 physician's medical statement verifying the</p> <p>11 illness or situation of the individual involved.</p> <p>12 In the case of Mr. Moquin a medical statement was</p> <p>13 not provided by a physician. The use of sick</p> <p>14 time after the resignation date was a negotiated</p> <p>15 item that is part of the single payment section</p> <p>16 of the separation agreement.</p> <p>17 Okay. There's no getting around it, there is</p> <p>18 a policy that they did not comply with, and</p> <p>19 that's not even a finding here.</p> <p>20 MS. LEWIS: Again, based on the separation</p> <p>21 agreement not being subject to Florida Statute</p> <p>22 215 --</p> <p>23 MS. FERTIG: Can I just add to that question</p> <p>24 so she can answer it all at one time? Was the</p> <p>25 sick leave paid out of another account or was it</p>
<p style="text-align: right;">Page 182</p> <p>1 MS. FERTIG: Okay. We're going to go to</p> <p>2 number 6. Investigate whether the use of sick</p> <p>3 time can be used to extend the last day of</p> <p>4 separation in light of other documents, i.e.,</p> <p>5 resignation, retirement and termination.</p> <p>6 Okay. There's no finding, no recommendation,</p> <p>7 no management response.</p> <p>8 Dr. Lynch-Walsh did you say you had a</p> <p>9 comment?</p> <p>10 DR. LYNCH-WALSH: Yeah, I have practically</p> <p>11 the whole page highlighted.</p> <p>12 MS. FERTIG: Okay.</p> <p>13 DR. LYNCH-WALSH: So, just to back up,</p> <p>14 because this entire argument hinges upon the</p> <p>15 assertion that none of this is severance. It's</p> <p>16 all about so they don't -- they gave up their</p> <p>17 rights so they don't sue the district and nothing</p> <p>18 we gave them was severance. So I now have the</p> <p>19 question, and, yes, they were named in the grand</p> <p>20 jury, but so was somebody else who has not been</p> <p>21 terminated, and this was all about, you know, a</p> <p>22 certain mutually separated superintendent keeping</p> <p>23 her job and so she threw three to the wolves, and</p> <p>24 -- as quickly as she could, and that's why, yes,</p> <p>25 she acted quickly, but she did have time.</p>	<p style="text-align: right;">Page 184</p> <p>1 paid out of insurance dollars?</p> <p>2 MS. LEWIS: Everything was -- well, you know</p> <p>3 what, I'm not sure. I'm not sure about that.</p> <p>4 But going back to Task 5 pretty quickly, the task</p> <p>5 required whether the payments were made timely,</p> <p>6 so that's why that was a finding because of the</p> <p>7 task.</p> <p>8 MS. FERTIG: Okay. But on this one you're</p> <p>9 questioning why a policy wasn't followed in</p> <p>10 getting a note past three days and then also was</p> <p>11 this all paid out of the insurance fund or was it</p> <p>12 paid out of -- was the district sick leave paid</p> <p>13 out of district funds?</p> <p>14 MS. LEWIS: The single payments were paid</p> <p>15 from insurance. This other payment, we presume,</p> <p>16 and I can double-check with -- with the</p> <p>17 accounting department as to whether it was from</p> <p>18 general funds.</p> <p>19 DR. LYNCH-WALSH: Okay. I want to restate my</p> <p>20 question because I want to make sure I'm getting</p> <p>21 an answer. The policy requires after three --</p> <p>22 for more than three consecutive days that you get</p> <p>23 a note verifying the illness. This was like two</p> <p>24 months' worth of sick leave that was used. How</p> <p>25 is that not a Policy 4400 violation for which</p>

Page 185	Page 187
<p>1 there should have been a finding and a 2 recommendation? Please help me out. 3 MS. LEWIS: Because it was tied to the 4 separation agreement. 5 DR. LYNCH-WALSH: It doesn't matter. He's 6 using sick leave. 7 MR. DE MEO: I took this to -- I read it 8 to -- it says it was negotiated. Therefore, it's 9 not pursuant to any policy. It's like maybe you 10 guys put too much in there and it gives the 11 impression that this policy was violated. I 12 certainly -- I had to read it several times, but 13 if it were negotiated it's not subject to any 14 policy. That's the way I read it. 15 MS. FERTIG: And that, I think, raises a 16 question, an interesting question of whether or 17 not you can negotiate away policies. 18 DR. LYNCH-WALSH: And negotiate say sick 19 leave after you leave. Because nobody else, you 20 use it -- I mean, maybe I'm misunderstanding. Is 21 sick time not something you use it or lose it 22 around here? 23 DR. WANZA: No. 24 DR. LYNCH-WALSH: No, you what? 25 DR. WANZA: So let me state for the record, I</p>	<p>1 5 on page 12 does it not show that he got paid 2 for sick hours? 3 MS. FERTIG: I thought I saw that. But I 4 thought the question was whether you had to have 5 a doctor's note to justify that or whether 6 they're allowed to negotiate it? I think that's 7 the question. 8 DR. LYNCH-WALSH: Okay. But this is very 9 screwy. Because the issue is whether sick time 10 can be used. So there's two issues. They used 11 sick time to extend the last day of separation. 12 So he stopped being the chief of staff on 13 September 9th but his date of separation is 14 December 2nd. This, as a negotiated item, was 15 necessary because a payout of approved sick 16 leave, under the existing circumstances, is not 17 permissible under SBBC's policies. 18 So is that why I don't see it on the this 19 table because they couldn't pay him out? And I 20 guess then my question is, why is it not 21 permissible? 22 Further, despite not being subject to Florida 23 Statute 215.425, a negotiated payment of sick 24 leave, especially in excess of six weeks, gave 25 way to questions as to applicability, which was</p>
Page 186	Page 188
<p>1 have nothing to do with any of this. I'm only 2 answering the question about sick leave. I'm 3 only answering the question about sick leave. 4 Your sick leave rolls and you can cash it in 5 when you retire and you use it as you need it or 6 you can use it as you need it. 7 DR. LYNCH-WALSH: The retire I get. I saw 8 that. Mr. Morgan retired. I get that. 9 DR. WANZA: It is vacation earning employees 10 that on June 30th of each calendar year, if you 11 are over the cap of hours, you lose those hours. 12 So right now, I'll use myself as an example, we 13 can only have 480-something or 60-something on 14 June 30th, because I'm going to go 62.5 days that 15 you can have annually. Right now I have 557 16 hours of vacation time because I never take off. 17 So whatever I don't use over that cap, on June 18 30th I essentially lose, vacation only. That's 19 the extent of anything I know about any of this. 20 MS. FERTIG: Dr. Wanza, do you want to have a 21 negotiated agreement? 22 DR. LYNCH-WALSH: So the sick leave that he 23 got is the accrued sick hours? 24 MS. BATISTA: That is correct. 25 DR. LYNCH-WALSH: Okay. So then why on Table</p>	<p>1 one of the initial reasons for the request to 2 obtain an opinion. 3 Okay. So we're getting conflicting messages, 4 because either he -- it says here that he would 5 utilize his accrued sick leave for any and all 6 work days from September 9th to December 2nd. So 7 I need now clarification, because in the table 8 you're saying he did not receive sick time, 9 because the real issue is that they extended his 10 separation date and used his -- 11 MS. FERTIG: And they utilized sick days to 12 get there. 13 Okay. So, I'm sorry, I take away my question 14 about who paid for it. Now we know. 15 DR. LYNCH-WALSH: Right, they paid for it in 16 time, and so since he was still an employee, 17 that's where the doctor's note becomes necessary, 18 and, yes, he might have negotiated that, but 19 you're literally saying that they can't do a 20 payout of accrued sick leave under the 21 circumstances. I don't know what the 22 circumstances are because you don't explain that 23 and -- what were the circumstances? Why could he 24 get the accrued sick leave. 25 MS. LEWIS: Accrued sick leave, unless you're</p>

Page 189

1 a part of a bargaining unit like Morgan and he
2 retired, that allowed him to get paid out for
3 sick leave.

4 MS. FERTIG: Okay. Because he's in ESMAB he
5 doesn't get the accrued sick time. Okay. That's
6 an important distinction and is that correct?

7 MS. BATISTA: That is correct unless he
8 terminates employment, then he would be entitled
9 to all the sick leave that is accrued through
10 retirement.

11 DR. LYNCH-WALSH: Okay. Even if you're
12 ESMAB, if you retire you get your accrued sick
13 leave?

14 MS. BATISTA: Yes.

15 DR. LYNCH-WALSH: Okay. But --

16 MS. FERTIG: Do you want to make a motion on
17 this? Because we're running out of time.

18 DR. LYNCH-WALSH: To expand time?

19 MS. FERTIG: To do a motion -- well, our
20 problem is the room. So if we're going to do
21 something with this, if you want to make a
22 motion, there's no finding, no recommendation, no
23 management response, are you suggesting anything
24 be added into this on Task 6?

25 DR. LYNCH-WALSH: That they review and come

Page 191

1 last two things in this report. Does anyone want
2 to comment on the final observation or the final
3 recommendation? And then I think I'll go back to
4 my notes, but I think we're about ready to vote.

5 MR. JABOUIN: I just want to confirm the list
6 of documents with the committee. It's the paper
7 trail for the insurance payments that was asked
8 for Ms. Carter-Lynch, the separation agreements,
9 also the investigation letter. So those are the
10 three documents that I have.

11 Okay. Thank you.

12 MS. FERTIG: Okay. I think -- I think here
13 on the observation, the district should consider
14 revising existing policies and create one in
15 absence of any to address similar occurrences in
16 the future goes to the point that we made on
17 the -- on the Attorney General and all. We've
18 moved that.

19 The district should have considered
20 requesting an opinion. We've got that.

21 And I know we say this was a unique
22 situation, but perhaps the potential for creating
23 a policy is noted in here. Any comment on any of
24 those? And then I think we move this
25 recommendation to where we felt it belonged more

Page 190

1 up with a finding and a recommendation and a
2 management response. Because they're essentially
3 saying he couldn't get it. They don't answer the
4 question. And then there's an observation. I
5 don't understand how they don't have a finding, a
6 recommendation, or a management response.
7 Because he went clearly more than three
8 consecutive days and they're saying that it
9 didn't apply because it was negotiated, but I
10 don't think you can, like you said, negotiate
11 your way out of adherence to policy.

12 MS. FERTIG: Okay. So --

13 DR. LYNCH-WALSH: Make a motion that they go
14 back and review and amend --

15 MS. FERTIG: Task 6.

16 DR. LYNCH-WALSH: -- Task 6.

17 MS. FERTIG: Okay. Is there a second?

18 MS. DAHL: I'll second it.

19 MS. FERTIG: Okay. Any further discussion?
20 (No response.)

21 MS. FERTIG: All in favor?

22 COMMITTEE MEMBERS: Aye.

23 MS. FERTIG: Opposed?

24 (No response.)

25 MS. FERTIG: Okay. Now we're down to the

Page 192

1 and where you originally did, too.

2 So are there any further comments and are we
3 ready for a motion?

4 DR. LYNCH-WALSH: Hold on. So the Auditor
5 General wouldn't opine on it, but are they going
6 to conduct their own audit of the separation
7 agreements and payments?

8 MS. FERTIG: And she had already answered, I
9 asked that a while ago, and she said that when
10 they talked to them they did not see that they
11 were going to.

12 DR. LYNCH-WALSH: Okay.

13 MS. FERTIG: I'm not putting words in your
14 mouth.

15 MS. LEWIS: That's right. That's right.

16 DR. LYNCH-WALSH: Okay. Did the OIG, are
17 they satisfied with the results or have they not
18 been -- have they not gotten this audit yet?

19 MR. JABOUIN: They do have the audit but they
20 have not responded to me yet.

21 DR. LYNCH-WALSH: No response yet.

22 MS. FERTIG: And, also, Ms. Lewis said when
23 they contacted them they also did not get a
24 feeling on what they were going to do with it.

25 Okay. Anything else?

Page 193	Page 195
<p>1 DR. LYNCH-WALSH: Yes, so getting back --</p> <p>2 because, again, this all hinges upon it being</p> <p>3 severance or not severance and the sick leave</p> <p>4 kind of smells like severance because he wasn't</p> <p>5 actually here. I think we may have to refer it</p> <p>6 back to the Auditor General. You know, sometimes</p> <p>7 you've got to prod them. Because when you look</p> <p>8 at all the severance rules, the settlement may</p> <p>9 not -- it's a settlement of an employment</p> <p>10 dispute. This sure sounded like an employment</p> <p>11 dispute, but somehow none of it is severance.</p> <p>12 And I guess my final question is, were they</p> <p>13 not entitled to severance or is that not in</p> <p>14 policy either? Is there no policy governing</p> <p>15 severance around here?</p> <p>16 MS. BATISTA: That is correct. There is no</p> <p>17 policy governing severance. So they would not</p> <p>18 have been entitled to severance.</p> <p>19 DR. LYNCH-WALSH: Does anyone get severance</p> <p>20 when they leave?</p> <p>21 MS. BATISTA: Only if you have negotiated</p> <p>22 agreements with the board, which would mean that</p> <p>23 it would be the three direct reports, there is a</p> <p>24 provision in the agreement with the direct</p> <p>25 reports to the board for severance provisions.</p>	<p>1 investigation letter. We did have a motion to</p> <p>2 amend the report to make the observation on page</p> <p>3 18 a finding and then to review whether or not</p> <p>4 the sick leave issue on Task 6 would be a</p> <p>5 finding, and then a policy on severance, and then</p> <p>6 the last comment that was added was to refer the</p> <p>7 matter to the Auditor General for audit.</p> <p>8 MS. FERTIG: But that did not receive a</p> <p>9 second. The rest of them the board had agreed</p> <p>10 on. That last one we did not.</p> <p>11 MR. JABOUIN: That last one was pending, so I</p> <p>12 included that.</p> <p>13 MS. FERTIG: Yeah, we didn't -- there was no</p> <p>14 motion on that. The rest of them there were.</p> <p>15 Is everybody good with this? Yes?</p> <p>16 DR. LYNCH-WALSH: Well, we have the -- you've</p> <p>17 got everything.</p> <p>18 Because the Task 6 reference was a little --</p> <p>19 was a little stronger than that came across just</p> <p>20 now, so -- but we have a transcription.</p> <p>21 MS. FERTIG: Yeah, we do.</p> <p>22 Okay. So there's a motion to dismiss -- to</p> <p>23 dismiss -- to transmit with all of the</p> <p>24 recommendations that the audit committee has</p> <p>25 made.</p>
Page 194	Page 196
<p>1 MS. FERTIG: And I think this goes to what</p> <p>2 they have recommended on that final observation,</p> <p>3 which is that a policy be created to deal with</p> <p>4 this.</p> <p>5 DR. LYNCH-WALSH: So I would like to move</p> <p>6 that we refer this matter to the Auditor General</p> <p>7 to conduct their own -- to conduct an audit of</p> <p>8 the separation agreements and payments.</p> <p>9 MS. FERTIG: Okay. Any second on that?</p> <p>10 (No response.)</p> <p>11 MS. FERTIG: Okay. So is there a motion to</p> <p>12 transmit.</p> <p>13 MR. MAYERSOHN: Motion to transmit as --</p> <p>14 MS. FERTIG: With all of the recommendations</p> <p>15 made; okay. And we don't have to spell those out</p> <p>16 in the motion, you can pick them up.</p> <p>17 MR. JABOUIN: I do have them, unless you'd</p> <p>18 like me to read them.</p> <p>19 MS. FERTIG: Okay.</p> <p>20 MR. JABOUIN: Okay.</p> <p>21 DR. LYNCH-WALSH: Okay, you want him to read</p> <p>22 them?</p> <p>23 MR. JABOUIN: That's providing the documents</p> <p>24 which are the paper trail and the insurance</p> <p>25 payments, the separation agreements and the</p>	<p>1 Is there a second? Yes.</p> <p>2 MR. TURSO: Second.</p> <p>3 MS. FERTIG: Okay. And now we are ready to</p> <p>4 vote. All in favor?</p> <p>5 DR. LYNCH-WALSH: I just want to say that</p> <p>6 this audit, for me, left Recordex and Lenovo in</p> <p>7 the dust in terms of the stench.</p> <p>8 MS. FERTIG: Okay. All in favor again?</p> <p>9 COMMITTEE MEMBERS: Aye.</p> <p>10 MS. FERTIG: Opposed? Okay. Unanimous.</p> <p>11 DR. LYNCH-WALSH: You know what, no, I</p> <p>12 oppose.</p> <p>13 MS. FERTIG: Okay. So there is one nay,</p> <p>14 which is Dr. Lynch-Walsh and the rest of us are,</p> <p>15 yes, let's get this to the board.</p> <p>16 And thank you very much.</p> <p>17 MR. TURSO: Are you dismissing or --</p> <p>18 MS. FERTIG: No, I was thanking them. We're</p> <p>19 on to the next thing.</p> <p>20 MR. TURSO: Oh, okay. Thank you.</p> <p>21 MS. FERTIG: So we have finished down to</p> <p>22 Number 16, which you wanted deferred, Dr.</p> <p>23 Lynch-Walsh, until the next meeting. I think we</p> <p>24 did that.</p> <p>25 And we have the Chief Auditor's report. Can</p>


<p style="text-align: right;">Page 197</p> <p>1 that hold or can you send it to us in writing?</p> <p>2 MR. JABOUIN: I can discuss it at the next</p> <p>3 meeting.</p> <p>4 MS. FERTIG: Okay. Is there anything in the</p> <p>5 written report that anybody wants to talk about?</p> <p>6 DR. LYNCH-WALSH: Which written report?</p> <p>7 MS. FERTIG: On the Chief Auditor's Comments.</p> <p>8 DR. LYNCH-WALSH: No, I haven't read them.</p> <p>9 But on the Policy 3202, that they need to --</p> <p>10 the Chief Auditor needs to review the minutes</p> <p>11 from the June 2nd, 2022 meeting to ensure that</p> <p>12 what -- that the discussion and the motion that</p> <p>13 resulted from it.</p> <p>14 MR. JABOUIN: That was done.</p> <p>15 DR. LYNCH-WALSH: No.</p> <p>16 MR. JABOUIN: Yes, it was.</p> <p>17 MS. FERTIG: All right. Well, let's not get</p> <p>18 into the back and forth because we're not doing</p> <p>19 it today anyway.</p> <p>20 DR. LYNCH-WALSH: No, no, no, so that we get,</p> <p>21 they need to review the motion.</p> <p>22 MR. JABOUIN: Done. Done.</p> <p>23 DR. LYNCH-WALSH: Because that is not what we</p> <p>24 --</p> <p>25 MR. JABOUIN: Done.</p>	<p style="text-align: right;">Page 199</p> <p>1 looking at things that could conceivably have a</p> <p>2 much larger consequential impact on our community</p> <p>3 and on our schools? I mean, I'll give you one</p> <p>4 example, I recently watched a school board</p> <p>5 meeting and they gleaned over a 10 million, \$10</p> <p>6 million contract that was going to a roofing</p> <p>7 company and it went by so fast -- faster than the</p> <p>8 Brightline. It just zoomed right by. Nobody's</p> <p>9 looking. And how did we determine, as this</p> <p>10 committee, that, no, we're going to look at these</p> <p>11 three people that got severance? Again, not</p> <p>12 marginalizing it, but how did we get to this</p> <p>13 where we're allocating so much time for this but</p> <p>14 not that?</p> <p>15 MS. FERTIG: I think those are great</p> <p>16 questions. So, first of all, I'm going to tell</p> <p>17 you how important the audit plan for next year</p> <p>18 is, because we do have input on that. On the why</p> <p>19 did we have an audit from -- from Davis &</p> <p>20 Associates? Because the board asked for it. And</p> <p>21 when it's done it has to come through us as an</p> <p>22 audit committee. Why did we have an audit on the</p> <p>23 individual schools? Because it's required.</p> <p>24 So I would tell -- and I would just tell you</p> <p>25 that when I first started this committee you</p>
<p style="text-align: right;">Page 198</p> <p>1 MS. FERTIG: We're down to Audit Committee</p> <p>2 Member Comments, anybody?</p> <p>3 MR. TURSO: Yeah, I have a comment.</p> <p>4 As one of the newer appointees, all the other</p> <p>5 new ones aren't here and the room is looking</p> <p>6 sparser and sparser. I'd like that to be noted,</p> <p>7 sadly.</p> <p>8 I have a question, and I am in no way</p> <p>9 minimalizing or trivializing any of the things</p> <p>10 that we discussed today, obviously, internal</p> <p>11 funds to a school are important, obviously</p> <p>12 determining how we part ways with people who may</p> <p>13 or may not be in the best interest of the</p> <p>14 district are most certainly important, however,</p> <p>15 when I look at the budget for Broward County</p> <p>16 Public Schools overall, which, obviously,</p> <p>17 everybody knows here is in the billions, my</p> <p>18 question is, how do we arrive at dedicating the</p> <p>19 time and resources? We have Dr. Wanza, we have a</p> <p>20 board of very involved administrators, parents,</p> <p>21 community members, how -- and maybe this is just</p> <p>22 a formality that I'm not cognizant of, but how do</p> <p>23 we arrive at determining, yeah, we're going to</p> <p>24 look at the 14,000 and the 40,000 and the \$38,000</p> <p>25 line items, for lack of a better word, instead of</p>	<p style="text-align: right;">Page 200</p> <p>1 can't even imagine what those reports looked</p> <p>2 like. I mean, it was millions of dollars. But</p> <p>3 through the focus of the audit department and the</p> <p>4 audit committee, through our focus those reports</p> <p>5 become really almost -- we almost never had an</p> <p>6 exception. Today was the exception to no</p> <p>7 exceptions and it was the first time in a long</p> <p>8 time I've seen that. So sometimes just by</p> <p>9 reviewing it you prevent it from happening and</p> <p>10 they can put procedures in place. Mr. De Meo has</p> <p>11 been here a long time, too. Actually, all of us</p> <p>12 have. We're all getting old. So a lot of these</p> <p>13 things are required and they have to be done.</p> <p>14 And there's a reason. That's so we stop the --</p> <p>15 you know, we make sure people are complying. And</p> <p>16 other things we can suggest, so what you're</p> <p>17 suggesting about roofing --</p> <p>18 MR. TURSO: Well, I'm not specifically</p> <p>19 stating -- I don't want the roofing association</p> <p>20 to come at me, but --</p> <p>21 MS. FERTIG: But that's a really good</p> <p>22 question.</p> <p>23 MR. TURSO: But my question is, so it's</p> <p>24 interesting that you say these things are</p> <p>25 required, so I guess maybe I'm being a little</p>

Page 201	Page 203
<p>1 cynical when I say, if we're being directed to 2 look at things that are -- again, I'm not 3 marginalizing them, I'm just saying they're not 4 as -- you know, if we could find a way to look at 5 the budget and look at things where we're 6 spending millions and millions versus complaining 7 about how whether or not maybe we did or didn't 8 do a severance, but we're not calling it a 9 severance --</p> <p>10 MR. JABOUIN: Mr. Turso, I guess the key 11 thing is, the board members are the ones who 12 determine what gets audited.</p> <p>13 MR. TURSO: The board members. Ah, okay, now 14 I'm learning.</p> <p>15 DR. LYNCH-WALSH: No, no, no, don't get that 16 excited.</p> <p>17 MR. TURSO: No, I'm not.</p> <p>18 DR. LYNCH-WALSH: No, that's not exactly -- 19 that's a misleading statement.</p> <p>20 MR. JABOUIN: Ultimately --</p> <p>21 MS. FERTIG: Well, they vote on the final. 22 We have input.</p> <p>23 DR. LYNCH-WALSH: I'm trying to -- and, yes, 24 and you already said it, Mary. So, Peter, the 25 audit plan, which we deferred to June today, and</p>	<p>1 made, like vending machines is a popular one that 2 comes out of the Chief Auditor's office and gets 3 put on an audit plan. So it's on us to strongly 4 agree, disagree, vote, make a motion on, if we 5 want something prioritized or not. And then we 6 can also make requests for additional reviews or 7 audits and you do a motion and then the board 8 approves it after the fact.</p> <p>9 However, the board does not have to approve. 10 If we pass a motion in here to look at something, 11 that is supposed to happen.</p> <p>12 MR. JABOUIN: So an individual board member 13 cannot request an item to be added. It has to be 14 done --</p> <p>15 DR. LYNCH-WALSH: Nobody said that.</p> <p>16 MR. JABOUIN: It's actually documented in the 17 procedures on that end. So an individual board 18 member cannot, themselves, approach me and say, 19 go audit this. It requires a public workshop in 20 order to get to that.</p> <p>21 MR. DE MEO: I think Mr. Turso has made a 22 point. I think that we -- we have limited time 23 and resources and we should try to focus on -- 24 and allocate our time according to the impact of 25 those items.</p>
Page 202	Page 204
<p>1 if you haven't been sent the bylaws and policies 2 for the Chief Auditor's office and the bylaws for 3 this committee you need to be sent that because 4 all of that stuff you just mentioned is under our 5 purview, but doesn't always make it into the 6 audit plan. The audit plan is supposed to be 7 approved by the audit committee and then goes to 8 the board. So they had it at a workshop, we've 9 discussed it, we made suggestions, you need to 10 talk to your appointing board member, and then 11 we're going to discuss it in June and then 12 they'll approve it in July.</p> <p>13 MR. TURSO: Well, that's conflicting, though, 14 hang on a second.</p> <p>15 DR. LYNCH-WALSH: What's conflicting?</p> <p>16 MR. TURSO: I was told that we're required to 17 audit those things, but you're also saying that 18 we get to decide, so I guess what I'm asking you 19 --</p> <p>20 DR. LYNCH-WALSH: Additional things. You 21 can't knock off -- I mean, obviously, you can't 22 knock off things that are required.</p> <p>23 MR. TURSO: Sure, you have to do the required 24 ones.</p> <p>25 DR. LYNCH-WALSH: However, the choices being</p>	<p>1 MR. TURSO: That's exactly what I was trying 2 to say and you said it with much more brevity.</p> <p>3 MR. DE MEO: We tend to get involved in 4 minutia --</p> <p>5 MR. TURSO: Correct.</p> <p>6 MR. DE MEO: -- myself included and 7 micromanagement, when our role is, not only the 8 dollars, but the internal control over the 9 dollars, which sometimes we don't spend enough 10 time on. But it's easy to get that impression in 11 a few meetings. Unfortunately, for example, the 12 audits of the -- and we raised this last time, 13 \$14 million of accounts over 265 schools is not 14 considered material for auditing purposes. It is 15 not even audited by our auditors. Yet we spend 16 hours and days and weeks and these guys because 17 there's a state law that requires it. So some of 18 this, you know, it takes some patience.</p> <p>19 MR. JABOUIN: If it wasn't a state law we 20 would probably just identify the key schools to 21 go ahead and take a look at. Typically, we even 22 have historical findings and so forth. So there 23 could be a school with a very low balance, no 24 history of issues and so forth, but the law 25 requires us to do it.</p>

Page 205

1 But we actually have to leave.
 2 MS. FERTIG: Let me say one last thing to
 3 you. You can dream and you can ask for anything.
 4 That's what we're telling you.
 5 MR. TURSO: So I'm going to leave my comments
 6 with that. Perhaps I stepped into it in the
 7 middle of these quote/unquote required audits and
 8 moving forward --
 9 MS. FERTIG: And, listen, I want you to leave
 10 with some hope. We've done audits on roofing and
 11 construction --
 12 MR. TURSO: No, guys, please don't -- I'm
 13 using that as an example.
 14 MS. FERTIG: We have brought forward ideas
 15 and that's what I guess we're all saying to you.
 16 Some things are required. But we have this audit
 17 plan and if we have an area that we feel really
 18 needs to be looked at, it's up to us to
 19 articulate that at this meeting and get the
 20 consent of it. And we're glad you're here.
 21 MR. DE MEO: And we need a perspective like
 22 yours. We really do.
 23 MS. DAHL: Yeah, we need new people.
 24 DR. LYNCH-WALSH: And just as an FYI, the
 25 Chief Auditor's evaluation was due to the board

Page 207

1 REPORTER'S CERTIFICATE
 2 STATE OF FLORIDA
 3 COUNTY OF BROWARD
 4 I, Timothy R. Bass, Court Reporter and Notary
 5 Public in and for the State of Florida at Large,
 6 hereby certify that I was authorized to and did
 7 stenographically report the foregoing proceedings, and
 8 that the transcript is a true and complete record of
 9 my stenographic notes thereof.
 10 Dated this 29th day of May, 2023, Fort
 11 Lauderdale, Broward County, Florida.
 12 
 13
 14 TIMOTHY R. BASS
 15 Court Reporter
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25



Page 206

1 in May and they will be evaluating his
 2 performance. So make sure you talk to the board.
 3 MR. TURSO: Thank you.
 4 MR. MAYERSOHN: Motion to adjourn.
 5 MS. FERTIG: Can we have a motion to adjourn?
 6 MR. MAYERSOHN: Motion to adjourn.
 7 MR. TURSO: Second.
 8 MS. FERTIG: All in favor?
 9 COMMITTEE MEMBERS: Aye.
 10 MS. FERTIG: See you next month.
 11 (Meeting was adjourned at 1:19 p.m.)
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25

A				
A.M 1:16	acting 2:14,19 5:18	124:8	148:20 158:10,13	annually 186:15
ability 48:8,11 84:18	6:1 32:4 171:22	administrator 70:21	158:14,19 162:18	answer 23:20 39:16
85:12 97:14 128:16	action 94:22 97:2	97:10	164:17,20 167:7,14	43:20 44:3 46:1
able 15:22 66:21	135:7 136:7 151:2	administrators 103:9	172:12 173:2,13,23	78:24 92:18 107:10
78:20 79:21 97:10	165:7 166:6,7	103:25 198:20	175:22 180:3,3	120:22 121:24
121:12 136:12	168:1 169:6,11,19	admitted 145:5	191:8 192:7 193:22	139:2 142:15
153:1 154:15	170:15 171:16,17	adopt 8:19,21	194:8,25	145:16 147:3
157:12,13	174:13,20,24 175:8	adopted 9:10 137:3	Ah 201:13	152:19 165:16
absence 98:20 102:3	actions 130:4 166:11	advances 14:11	ahead 7:24 31:4 48:2	172:25 173:11
191:15	166:24 167:13	advantage 59:19	48:2 56:16 63:4	183:24 184:21
absences 96:4 98:12	activities 14:1 28:19	advice 166:8 172:9	67:12 114:19,21	190:3
absent 96:1	75:10 96:11 140:24	advised 140:18	116:8 119:19	answered 40:3 128:6
absolute 17:2	activity 15:5 28:22	advisories 119:22	149:19 164:23	192:8
absolutely 86:9 102:7	actual 88:24	advisory 118:5 120:4	170:2,5 178:16	answering 186:2,3
180:2	acumen 155:23	121:1,10 171:24	180:13 204:21	answers 72:25
absolutes 55:14,16	Adamson's 33:11	afford 55:7	aired 147:5	147:16
accepted 159:2	add 72:16 75:25 89:1	afternoon 127:10	Alan 2:17 5:24	Anthony 2:3 4:17
access 39:10,17 96:23	89:2 90:1,11 115:5	133:18	Ali 2:8 5:13 34:11	anybody 8:21 26:21
97:2	126:8 142:22	age 157:12,16,22,23	align 47:15	29:17 45:15 63:24
accessed 33:15	143:19 153:17	158:4,7,8	allegations 141:5	69:8 91:4 116:22
accomplish 35:22	183:23	agenda 6:7,13,15,15	Allegiance 4:6	131:18,19 152:19
36:2,5	added 189:24 195:6	6:22 7:10 8:8,19,22	allocate 203:24	153:6 164:23 165:1
account 35:14 53:19	203:13	9:2,3,10 12:11,25	allocating 199:13	171:14 197:5 198:2
53:20,22 54:15,15	adding 153:12	13:1,5,15,18,19	allow 28:17 42:1	anymore 44:24 45:1
102:23 111:13	addition 46:22 65:21	17:20 19:11 26:14	53:19 63:13 64:9,9	90:23 109:18
183:25	70:11 79:13 88:8	164:14	128:22	181:11
accountability	additional 13:19	ago 11:20 47:4 48:9	allowed 44:23 157:16	anyway 197:19
107:23	25:13 87:7 99:7,9	48:25 61:25 79:3	157:21 187:6 189:2	anyways 103:10
accountant 34:25	158:8 177:3 202:20	192:9	allows 41:21 145:3	114:18 128:10
35:24 39:2	203:6	agree 18:3 54:11	158:11	181:13
accountants 36:8	address 15:22 34:5	58:17 69:17 73:23	Alvarez 3:6 127:16	AP 109:23
87:21 88:16	56:4 88:14 119:25	114:13 150:14	127:16	apologies 32:7
accounting 27:22	176:1 191:15	168:3 180:1,2	amazed 86:20	apologize 128:25
28:16 34:19 35:3,4	addressed 153:21	203:4	amend 89:7 168:7	app 50:23 52:18
35:25 36:25 41:7	158:22	agreed 154:14 159:3	175:10,11 190:14	53:15,20 54:13,22
45:15 87:14,15	addresses 179:7	166:21 195:9	195:2	62:15 63:2,13 64:9
93:16 162:8 163:21	addressing 59:8	agreement 58:18	amended 9:4	apparently 60:22
184:17	adequate 27:16	101:17,22 105:4,13	amendment 52:10	116:6 154:2
accounts 27:17 31:15	adherence 190:11	105:16,20 113:7	86:4 149:9	appear 116:20
35:20 37:2 51:18	adjourn 180:14	128:17,18 132:12	Americans 149:12	143:14
66:25 80:22 204:13	206:4,5,6	135:1,9,13 136:21	amount 67:25 109:11	appears 113:23
accrued 154:24	adjourned 206:11	142:2 149:2,18	150:4	128:22 163:25
186:23 188:5,20,24	adjust 111:20	150:9,17 151:1,14	amounts 154:16,23	164:1,4
188:25 189:5,9,12	adjustments 93:15	158:15 165:19	162:18	append 73:24
accurate 44:9 96:5	100:17 110:13	179:1,14 180:10	Analyst 2:21	appendix 18:20,20
100:14	administration 1:11	183:16,21 185:4	and/or 89:24	18:23 20:12,14,15
acknowledge 151:6	134:7 147:11	186:21 193:24	Anderson 37:8	applaud 144:13
act 149:11,12,13	164:18 175:18,25	agreements 106:13	Andrew 5:4	applicability 187:25
153:10 158:9	176:4	126:15 128:15,20	Andrews 1:23	applicable 55:5
acted 171:23 182:25	administrative 11:19	129:22 134:12	Ann 2:9 5:14	60:23
	12:16 99:7	135:10,17,18,20	Annette 3:2 127:10	apply 75:11,12,13
	administratively	144:3,10 145:12	131:2	112:14 149:7 179:5

179:23 190:9 appointees 198:4 appointing 202:10 appreciate 70:21 appreciation 12:5 133:10 approach 203:18 appropriate 21:11,18 35:21 53:25 89:21 130:10 appropriately 33:3 33:15 approval 6:7 10:12 50:10 102:5 115:7 140:20 approve 8:24 9:1,3 9:13,16,24 10:14 10:17 113:8 114:3 116:1,2 126:4,5,6 202:12 203:9 approved 43:12 50:13 110:19 114:23 187:15 202:7 approves 203:8 approving 9:21 10:5 10:24 11:2 apps 52:13 55:9 April 8:25 9:25 10:13 10:14,18 13:8,17 13:22 18:11 27:15 118:23 Arcese 2:8 5:13,13 17:20 72:19 96:19 archaic 99:24 106:14 area 33:23 35:21 78:10 92:16 96:24 118:3 120:3 121:1 121:10 131:9 205:17 areas 12:6 55:6 89:20 131:8 argue 38:20 argued 145:7,8 argument 182:14 Arlotta 2:8 93:4,4,13 94:9,14 armored 43:2 45:21 46:11 arrested 141:22,23 arrival 27:15,19 arrive 154:23 198:18	198:23 arrived 27:15 articulate 205:19 articulated 31:9 ascertain 136:12 aside 61:8 asked 22:18 25:19 77:20 85:3 88:7 97:19 119:3 156:1 156:6,11 157:19,24 157:24 162:15,21 164:6 191:7 192:9 199:20 askew 93:11 asking 12:12 22:22 35:2 37:25 43:23 44:10,19 51:19,21 85:11 119:10 120:25 133:14 135:8 146:16,17 147:18 157:1 162:1 163:1 167:17 169:2 170:4,6 202:18 asserted 147:21 assertion 182:15 assessment 21:16 assigned 80:17 assistance 108:14 assistants 101:4 associate 2:19 6:1 32:25 107:21 Associates 3:2,2 127:11,13 130:7,24 199:20 association 200:19 assuming 46:5 55:25 135:18 athletic 31:15 34:1 57:9,18 athletics 16:23,24 28:5 59:16,17 attach 65:7 145:12 attached 20:17 23:5 24:11 65:16 135:17 attachment 111:15 attend 57:10 140:24 attendance 2:1 11:25 attended 72:20 attending 183:9 attention 136:25 175:15 attorney 145:8	164:16 166:2,23 167:12,19 169:15 170:11,14 171:5 174:8,11,19,21 175:20 191:17 attributes 69:15 82:18 audit 1:4 2:8 5:13 6:17,21 8:2 9:22 10:6,18 13:2,7,16 13:20 15:19 17:8 17:10 19:21 20:16 20:17 21:14,15,16 23:13,13 26:12 27:9,24 36:21 37:6 37:9,11,12 39:20 40:18 43:22 71:2 72:10 77:10 81:9,9 81:17 82:16 83:6,9 91:18 92:8,12,14 92:18 110:16 113:8 113:11 117:20,23 123:24 125:18,19 126:14,15,18 127:4 128:24 129:13,20 129:21 130:1,7 131:9 134:16 136:4 161:6,15 164:2,7 167:24 168:7,7 192:6,18,19 194:7 195:7,24 196:6 198:1 199:17,19,22 199:22 200:3,4 201:25 202:6,6,7 202:17 203:3,19 205:16 audited 19:4,25 20:22 22:1,3 26:3 27:5 110:23 201:12 204:15 auditing 18:18 204:14 auditor 2:6,7,10 5:12 5:15 7:20 11:19 20:7 34:24 41:17 43:20 85:18 88:4 88:14 93:5 127:24 128:1 129:18 144:15 164:15 165:9,13,14 166:2 166:15,15 169:14 174:11 192:4 193:6	194:6 195:7 197:10 auditor's 21:8 43:21 113:7 127:3 196:25 197:7 202:2 203:2 205:25 auditors 44:8,14 128:11 129:6 130:24 131:25 142:17 150:13 154:10 159:18 169:13 170:6 204:15 audits 2:9,9 13:19,23 13:25 14:3,5 16:13 17:6 21:7 22:10,21 22:23,24 24:12 25:16 33:20 41:1 69:3,6 70:6 82:19 92:6 129:4 130:25 165:13 203:7 204:12 205:7,10 August 86:13 118:18 118:24 121:22 123:13,20,21 author 36:11 authority 151:3 authorization 28:24 97:23 authorized 165:15 207:6 authorizes 165:12 automated 102:4 automatically 98:19 102:5,15 automating 61:9,21 62:3,11 102:3 automating-- 61:9 available 32:19 33:2 33:5 39:14,23 85:2 154:19 Avenue 1:12,23 avoiding 44:25 aware 44:1 77:2,2 93:2 102:25 126:11 141:18 156:10 160:11 162:6 aye 8:15 9:7,23 10:7 10:8 11:15 49:16 64:21 65:13 66:12 90:16 91:25 113:1 116:10 117:15 124:6,22 125:14	126:22 177:13 190:22 196:9 206:9 Azzarito 2:20 139:2 139:4,5,6,20 140:2 140:6,12,16,21 141:7,8 155:8,11 155:14 157:6,19,23 173:18 <hr/> B B 2:11 back 7:5 18:24,25 21:1 24:24 25:9 26:13 45:24 49:20 55:23 59:16,22,24 64:25 70:17 71:13 76:12,12,13 77:21 81:5 82:22 83:5 85:22 86:8 100:17 100:20 110:16 111:13 113:17 120:14,23,25 131:13 143:6,9,13 144:24 146:23 152:16 159:13 161:10 180:17 181:13 182:13 184:4 190:14 191:3 193:1,6 197:18 background 45:15 backlog 26:4,5 backup 144:7 145:19 146:16 160:16 backwards 95:17 bad 77:9 106:16 badge 101:1 141:2 badges 101:4 balance 20:6 27:4,8 31:15,23 32:2 33:9 33:16 35:15 204:23 balances 14:4,6,8,19 14:23 16:24 33:4 ball 66:18 bank 14:12 42:2,3,7 42:11 44:22,24 45:2 51:17 56:10 68:10 71:18,22,22 102:23 barely 57:1 bargaining 101:17 101:22 103:4 104:24 105:4,13,16
--	---	---	--	---

105:20 106:13 189:1 based 42:19 43:21 57:3 61:22 84:15 111:24 151:11 155:1 164:2,12 166:18 167:4,11,13 168:1 179:4,21 183:20 basic 21:23 basically 20:1 110:22 112:13 135:3 157:10 169:4 basing 43:6 basis 30:10 72:24 80:18 128:21 136:16 Bass 1:22,22 3:3 61:23 133:5,6,6 207:4,14 Batista 2:13 127:8,25 133:17,18 134:22 136:5 137:10,14,20 138:2,15,19 146:14 148:13,15 150:2,11 155:17 156:15 158:3,6 172:25 173:9,11,16 180:2 180:7 186:24 189:7 189:14 193:16,21 Bayview 53:18 BB-1 164:12 167:5 BCPS 71:22 141:3 144:13 Beach 57:20 BECON 4:23 bed 136:18 beginning 25:9 40:13 45:22 75:3 109:6 131:15 136:12 begins 18:7 begs 26:2 behavior 99:25 behavioral 21:16 belabor 67:1 believe 28:25 39:22 46:25 52:3 69:17 81:7 127:18 138:15 139:9 142:9 146:11 155:17 163:3 172:18 belonged 191:25	beneficial 33:19,21 benefits 32:15 157:8 Bennett 18:7 best 13:14 46:25 84:7 112:6,10 114:6 134:22 198:13 bet 64:16 better 6:11 34:8 38:18 60:16,17,21 72:12 73:10 86:9 133:14 148:1 198:25 beyond 37:22 62:13 154:23 169:12 big 41:7,9 106:14 116:6 173:25 biggest 144:11 billions 198:17 bit 41:18 80:9 93:25 132:19 blah-blah-blah 18:22 141:2 165:10 blah-blah-blah-blah 178:21 blanket 73:24 blocked 28:23 board 1:2,11 6:20 15:15 24:18 50:10 58:22 66:9 68:22 73:13 113:8 121:25 123:10,17 126:4 140:20,23 141:16 147:11,12,14 164:12 167:5 168:23 171:8 174:18,23 175:16 175:21,23 193:22 193:25 195:9 196:15 198:20 199:4,20 201:11,13 202:8,10 203:7,9 203:12,17 205:25 206:2 board's 146:9 Bob 106:24 boil 84:22,23 book 38:15 41:25 42:21 47:16 66:22 67:23 69:25 75:14 bookkeeper 14:13 18:22 20:15 23:1 23:11,16 24:8	25:18 27:6 67:19 68:1,8 70:23 73:7 78:8,8 79:6,15,18 81:12,13 83:24,25 84:14 87:25 95:11 97:9 108:13 114:2 bookkeeper's 58:24 bookkeepers 29:19 38:17 70:8 72:3 78:16,17 79:5,19 80:5,10 bookkeeping 41:10 books 14:15 17:1 33:25 35:4 66:24 67:4,14 68:4 70:6 70:12,14,22 71:17 80:11 booth 57:22 bottom 7:9 35:13 36:3 39:8 94:17 134:9 Boyd 37:8 brain 90:7 brand 80:5 break 72:24 118:20 149:20 breakdown 24:22 breaking 35:5 breeds 41:13 brevity 204:2 brief 48:6 113:21 180:16 briefly 41:5 92:22 Brightline 199:8 bring 40:2 42:6 54:4 99:16 110:16 118:16 120:21 175:14 brings 138:10 Brinks 57:4 broad 83:11 brother 106:15 brought 55:2 56:4 147:13 205:14 Broward 1:2 16:9 127:4 140:25 198:15 207:3,11 BSC 18:21 20:15 22:19 23:2,11,15 23:21 24:8 25:19 27:17 28:7,7 30:7 33:12 41:10 79:5	79:16 81:12 buck 62:20 bucks 52:16 58:12,13 62:20 budding 80:21 budget 33:6,8 80:23 122:6 123:12,13 198:15 201:5 budget/payroll 80:16 build 151:16 building 55:9 71:19 bullet 36:4 50:3 bulletin 34:21 39:9 40:16 43:11,25 47:3 49:13 60:25 87:22 bulletins 35:3 37:21 38:5,12,25 39:11 42:4 46:21 47:15 49:10 73:14,19 79:9 84:23 94:18 burden 41:7,9 46:9 business 2:21 6:3 9:11 10:25 11:3 13:24,25 15:10,12 16:2 24:15 27:13 29:9 34:17 35:10 35:17,19,25 37:25 40:13 41:13 42:17 43:24 44:5 71:8 84:1,22 87:8 108:9 businesses 6:19 busy 128:4 buy 57:25 buying 59:3 bylaws 202:1,2 bypassed 145:6	campus 32:16 canceled 13:17,22 cap 186:11,17 captured 104:9 car 43:3 45:21 46:11 cards 48:23 care 11:20 16:10 103:18 109:14 career 51:15 carried 153:10 carries 10:11 11:18 49:19 64:24 91:7 113:4 116:13 125:17 Carter 76:18 Carter-Lynch 2:2 4:13,14 9:5,24 10:16 30:16 48:4 51:8 64:3,14 75:25 76:4,11 77:19,25 81:24 90:17,25 91:3,12,21 115:3 117:13 143:3,5,11 143:22 146:6,12,15 146:18 152:21,24 153:2,14 157:5 163:25 171:18 172:13,21 191:8 Cartwright 134:4 138:1,6,20 148:16 153:21 154:2 171:21 case 53:15 93:9 127:7 133:25 134:13,14 135:14,14 154:24 172:7 174:16 176:2 183:12 case-by-case 128:21 cases 111:19 128:21 cash 14:11 40:9,13 41:13 45:22 46:16 46:20,24 47:5 48:18,20 50:20,21 51:1,4,16,18,18 53:13,14,15,20 54:1,3 55:7 56:1 57:1,4,9,17,18 58:8 61:21 62:3 63:2,14 71:20 73:14 186:4 cash-free 54:25 58:10 cause 85:10 136:17
---	--	--	---	---

caused 16:18	chart 18:23 19:13,14	137:11 138:3,12,12	collectively 164:20	191:6 195:24 196:9
CCC 55:20	23:21 24:5 25:22	138:23 147:9	167:8	198:1 199:10,22,25
center 1:11 2:21 6:4	26:7 33:21 34:2	clarity 142:22	come 24:24 55:23	200:4 202:3,7
13:24 14:1 15:10	66:20,21 67:7	class 110:8	56:12 59:24 60:20	206:9
15:12 16:2,18,20	69:10 71:7	Classes 34:21	63:1 68:24 76:13	common 15:19
27:14 34:18 35:10	check 4:11 14:7 25:3	clause 149:18 159:16	77:21 79:11 81:4	113:25
35:17,20 36:1	102:22 109:24	178:7,25	85:22 86:8 91:1,3	common-law 149:15
37:25 71:8 78:15	117:21 121:7	clean 24:17	111:23 143:13	communicate 29:22
84:1 87:8	145:22 146:20	clear 8:2,4 11:3 16:4	144:24 159:13	132:1
central 73:1 118:3	154:10 181:7	18:12 23:20 30:6	189:25 199:21	communication 6:20
120:3 121:1,10	checked 113:7	30:17 37:19 38:14	200:20	132:17
certain 28:18 45:2	118:10 126:10	44:2 66:6 79:9	comes 80:4 88:18	Communications
48:18 100:3 182:22	checking 61:11	87:25 93:18 137:25	102:2 106:4 203:2	128:1
certainly 32:6 51:5	checks 41:14 48:9,21	151:8 153:23 154:9	coming 13:3 16:17	communities 55:3
56:24 62:19 106:18	50:4 59:5 107:22	157:11 169:13	47:8 48:17,18 92:7	community 55:6
109:19 185:12	146:4 162:21	171:13	103:17 131:13	198:21 199:2
198:14	chief 2:6,7,14,15,15	cleared 14:6	comment 6:12 16:7	company 52:15
certificate 12:7 73:15	2:16,16 5:12,14,18	clearly 21:8 23:5	17:4,12,21 37:17	57:11 102:13 146:7
96:4 98:12,19	5:20 7:20 11:19	36:17,19 60:10	41:4 59:15 66:19	146:8,25 147:24
102:3 133:10 207:1	21:8 32:4 34:23	83:7 190:7	68:12 69:8 71:14	148:3 199:7
certificates 12:5	41:17 85:18 87:10	clerical 99:6,11 100:4	79:23 112:2 113:21	compare 22:19
certification 95:16	88:4 93:5 115:14	103:8 105:2	125:23 131:7,12	Compensatory 97:23
95:21	127:24,25 187:12	Clerk 2:11	165:1,4 182:9	complain 128:3
certify 207:6	196:25 197:7,10	click 74:21,22 114:3	191:2,23 195:6	complaining 201:6
chair 2:2 6:14,24	202:2 203:2 205:25	client's 102:15	198:3	complete 24:20 54:25
11:23 12:16 13:3	child's 67:24	clip 38:7	commenting 15:3	57:23 207:8
15:16,24 16:3	children 122:15	clock 100:25 101:5,5	comments 8:3 9:19	completed 20:6
19:23 22:8 23:19	choice 141:6 172:15	101:8 105:24 106:4	13:3,9 16:8 24:25	22:12 23:1 111:9,9
30:4 49:8 108:20	choices 202:25	106:5,15,15 113:20	60:24 66:16 78:6	111:12 167:13
119:3 133:2	choose 55:6 126:17	clocking 101:13	131:9 135:19 143:2	completely 45:12,15
chairing 118:17	chose 135:8	107:5,5	160:3 163:24	compliance 7:4
chairs 132:25	circled 142:10	clocks 102:19	164:22 181:24	164:20 165:18
challenge 28:17 29:2	circumstances 160:1	close 29:9 48:25 96:2	192:2 197:7 198:2	167:8 174:15
103:10	160:23 187:16	closed 37:10	205:5	compliant 46:21
challenges 60:2,11	188:21,22,23	closing 50:5	commingling 56:22	complicated 77:6
103:4 108:13	cited 141:23 144:17	Clubs 34:21	165:20	comply 183:18
change 41:16 44:2,11	171:21	clue 143:18	commitment 122:23	complying 200:15
44:14,17,18,20	Civil 149:11	code 33:7	committed 43:2	components 97:6
121:8	claim 42:16 132:6,9,9	codified 105:19	committee 1:4 2:1	154:13
changed 40:15 47:1	133:16 143:21	coding 33:2,13	6:17,21 8:3,15 9:7	compose 131:22
changes 14:21 47:2	144:19 146:2,19,21	cognizant 198:22	9:22,23 10:6,8,18	comprehensive 38:7
93:6 137:6	146:21,22 162:20	collaborated 71:2	11:15 12:6,8,13	58:23 164:7
changing 43:8,9	162:25	collaboratively 62:4	13:2 15:25 18:18	comprehensively
50:23	claims 133:20,22	collect 71:20	19:21 21:14 26:12	59:8,11
chapter 34:20 38:15	135:11 147:8,22,22	collected 68:5,7	27:3 49:16 64:21	compromised 154:7
47:16 149:13	147:25 148:7	collections 43:12	65:13 66:12 90:16	computer 79:25
characterized 144:24	152:16	61:12,21 62:3	91:25 92:14 113:1	conceivably 199:1
179:24	clamping 93:17	63:14 73:15	116:10 117:15,20	concept 62:13
charge 42:24 62:19	clarification 153:18	collective 23:7	117:23 119:3,13	concepts 38:1
85:17 87:5 109:23	188:7	101:16,21 103:3	124:6 125:14,24	conceptually 39:5
charged 141:23	clarified 170:11	104:24 105:4,12,15	126:22 131:4	concern 68:9 80:4
charging 58:13	clarify 41:23 55:13	105:20 106:12	177:13 190:22	110:24 111:25

120:10 172:8 173:25 181:5 concerned 31:18 44:13 68:6 110:12 156:18 concerns 136:19 conclude 177:22 178:2 concludes 12:15 concur 45:14 condition 151:1 conditions 105:13 conduct 10:25 112:5 112:9,9 129:20 163:15 192:6 194:7 194:7 conducted 11:4 confer 41:17 confidential 95:4,7 95:19 103:8 configuration 115:16 confirm 34:14 191:5 conflict 12:2 32:6 118:2 119:25,25 121:14 159:17 179:16 conflicting 40:21 188:3 202:13,15 conflicts 119:11,14 confused 18:19 19:3 39:7 confusion 171:21 congratulate 13:4 connect 74:11 consecutive 183:9 184:22 190:8 consent 205:20 consequential 199:2 consider 85:20 99:8 128:12 129:6,10 158:16 170:23 178:9 191:13 consideration 149:3 149:3 178:13 considered 101:9 128:21 129:23 158:13 175:18 191:19 204:14 considering 151:17 consolidated 15:15 constant 81:8 95:25 constantly 60:20	Constitution 149:14 constraints 26:16 construction 205:11 construed 105:17 construing 162:11 consult 87:18 173:12 174:4,5 consultation 172:11 174:18 consulted 173:1,6 Consulting 3:6 127:17 consuming 109:25 contact 30:11 94:12 94:21 97:3 contacted 129:24 141:4 165:8 192:23 contain 158:10 contained 158:19 contemplate 175:17 175:24 contend 75:19 contents 18:6,21 continually 72:6 continue 158:2 161:19 172:15 continued 80:19 continues 21:12 71:4 continuing 48:15 contract 98:18 109:20 126:5,9 128:17,18 151:14 177:18,22 178:3 179:15 199:6 contracted 98:11 contractor 27:20 100:9 103:13 contractors 100:8 103:16,16 contractually 113:9 control 28:11 36:23 36:24 101:7 113:25 114:1 204:8 controls 27:16 28:1 53:21 60:18 70:13 conversation 31:24 33:1 56:5,14 60:7 88:19,23 90:14 106:20 112:23 139:8 conversations 108:12 139:10 148:16	162:14 Conway 2:9 5:14,14 34:10,12 37:16,18 38:5 39:13 40:22 41:25 42:10,20 43:10 44:16,20 45:7 COPA 103:7 COPAs 103:24 copies 130:8,9 162:21 copious 85:15 copy 58:4 corporate 95:14 correct 30:12,20 72:5 87:12 89:12 93:13 102:7 132:3 136:5 138:2 140:2 150:22 154:20 157:15 160:18 167:11 173:7 177:6,9 178:4 186:24 189:6 189:7 193:16 204:5 correctly 83:4 cost 16:18,20 28:14 28:15 34:19 45:24 46:4,4,8,9 62:7 63:19,20 64:10 78:15 148:1,9 150:5 152:18 costly 45:23 57:5 costs 62:19 82:4 counsel 2:13 127:25 157:20 172:3,4,11 172:24 173:1,5 175:21 180:1 counsel's 172:9 179:4 179:22 count 68:1 country 107:7 county 1:2 16:10 127:4 140:25 151:3 198:15 207:3,11 couple 23:6 30:24 32:10,17 54:24 69:21 73:12 94:3 108:16 132:21 152:5 164:22 178:18 183:1 course 26:9 court 1:21 3:3 127:6 135:15 176:2 207:4 207:14	cover 90:3 covered 27:25 90:2 153:8 covers 179:8,12 COVID 70:5 CPA 87:13 89:12 127:17 cram 121:22 crazy 52:13 create 28:20 62:18 74:15 87:1 175:25 176:4 191:14 created 68:15 194:3 creating 54:12,21 63:12 64:8 167:25 191:22 credit 48:22 crew 86:24 criminal 15:2 critical 35:25 123:24 critically 92:6 culpability 152:15 cumulative 20:23 22:15 curious 107:6,10 159:18 current 17:19 42:13 47:21 49:12 100:2 currently 49:1 102:12 custodian 105:2 cut 22:17 51:5 cutoff 45:1 cynical 201:1	damages 151:7 dancing 144:12 183:6 dangerous 93:16 data 55:24 56:2,24 68:18 date 20:13 119:18 123:6 158:21 183:14 187:13 188:10 dated 18:3 40:8 134:3 142:3 207:10 dates 21:1 26:13 117:20,24 118:2,24 119:4,4,6,6 120:23 121:7,12 dating 18:24 David 2:20 139:5 141:7 David's 104:25 Davis 3:2,2 127:11 127:12 128:2 130:6 130:24 145:21 199:19 day 40:10,10 42:24 47:12 53:10 54:1 74:2 95:18,19 96:13 104:6 109:15 129:8,8 134:13 153:4 181:7,17 182:3 187:11 207:10 day-to-day 151:18 days 40:13 41:12 42:1,6,7,11,17 45:3 45:5,10,14,23 54:1 57:19 67:22 100:7 129:14,15 134:14 158:16,16,17 183:9 184:10,22 186:14 188:6,11 190:8 204:16 de 2:3 4:17,18 23:18 23:19 24:1 30:4,6 30:10,13 41:3,5,22 48:6 62:14 63:11 63:15 65:4 69:11 69:13,19 71:5 73:23 74:12,20 83:12,15,16 85:17 86:6,9,14,18 89:1,6 90:5 91:20 92:22
---	--	--	--	--

93:9,15,22 113:21 114:9,12,14 115:2 115:5,18 116:4 124:4 125:4 147:1 147:3,19 149:19 150:4,12,21,23 151:20 152:8,13 171:20 172:23 173:5,10,24 174:4 180:1,6,8 185:7 200:10 203:21 204:3,6 205:21 deal 21:7 88:21 134:18 151:13 194:3 dealt 47:5 162:7 decades 131:1 December 120:15 159:1 164:13 187:14 188:6 decide 32:20 114:15 138:10 157:17 174:19 202:18 decided 176:11 decision 124:11 134:23 150:2 decisions 134:8 160:1 160:23 declined 165:15 dedicated 96:13 dedicating 198:18 deduct 98:20 deems 97:10 defender 55:20 defer 7:9 118:11 119:10,24 124:1,3 126:20 131:20 164:23 deferred 18:11 196:22 201:25 deferring 56:15 124:19 deficit 28:23 30:11 31:14 defined 154:13 definitely 70:25 159:22 degree 95:16 degreed 34:25 delegate 46:23 deleted 8:22 delivered 6:17 181:7	delivery 6:18 31:25 department 50:15 129:25 134:3 135:5 162:8 184:17 200:3 departments 13:21 34:22 163:16 Departments/Secti... 163:20 departure 158:22 depending 82:23 depends 94:15 deposit 33:25 37:4 43:11 46:24 48:8 48:12 depositing 14:13 45:18 59:12 71:21 deposits 14:15,16,16 39:8 40:5,6,13 41:8 45:22 46:20 48:11 56:8,23 57:1 59:4 60:16 61:10,12,21 62:12 deputy 2:13,14 5:16 87:9 89:20 155:21 derived 155:4 describe 19:20 118:6 description 83:23 desirable 180:8 desires 62:17 despite 84:5,6 187:22 detail 79:10 determination 147:20 164:19 167:7 determine 27:17 147:6 181:3 199:9 201:12 determines 179:13 determining 198:12 198:23 develop 27:22 developer 29:8 development 28:15 29:7 30:23 79:4 dialing 172:19 dictated 58:6 different 17:9 24:3 42:19,20,21 43:16 56:18 58:20 59:2,6 67:8 76:6,24 77:25 93:23 97:6,6,8 104:6 154:23 164:7	differently 93:25 difficult 19:17 73:7 dinged 145:4 direct 50:15 89:13 159:17 193:23,24 directed 37:23 139:12 140:22 201:1 directing 133:14 direction 21:9 170:20 directions 58:21 directly 27:19 29:23 153:24 director 2:8,20,21 5:13 6:3 15:12 27:13 34:18 35:19 96:17 107:22 108:4 139:6 154:19 Disabilities 149:12 disadvantage 45:12 97:19 disagree 123:1 171:2 203:4 disappear 70:18 discern 92:23 Discrimination 158:9 discuss 126:7 128:17 197:2 202:11 discussed 15:14,17 15:18 31:19 91:8 97:13 107:2 108:7 113:11 124:8 160:6 198:10 202:9 discussing 59:11 76:2 76:5 discussion 10:3,19 11:12 23:15 48:5 49:5,23 64:18 88:24 116:3 118:9 128:7 131:17,25 132:7 161:5 176:11 176:13,14 190:19 197:12 discussions 162:7 166:18 173:15,17 173:19,21 dismiss 195:22,23 dismissing 196:17 disparage 149:9 dispute 193:10,11 dissing 97:17 distinction 189:6	distribute 130:9,15 130:16 distributed 14:20 distribution 14:11 district 2:12 5:11 15:1 19:1 28:7 30:22 31:20 32:18 34:6 35:21 40:7 41:6 48:19 50:25 52:12,17 54:11,12 54:20,25 55:1,11 57:12 61:8,20 62:2 62:18 63:10 64:1,8 70:4 71:24 79:6 94:23 95:23 96:8 112:4 118:19 122:14 128:12,19 129:13,24 130:6 133:23 134:6 135:12 136:24 137:1,12,16 142:23 144:12,18,20 145:6 147:4,6,10 149:1,7 149:10,17,24 150:24 151:4,7,10 151:11,18 153:8 159:3 162:1,4,4 163:17 164:18 166:5,11 167:24 170:13,22 172:4 174:9 175:21 176:3 178:9,12 182:17 184:12,13 191:13 191:19 198:14 district's 175:17 district-sponsored 54:13,22 districts 107:6 112:15 144:17,25 158:23 divided 42:5 Doctor 54:8 doctor's 129:12,16 187:5 188:17 document 49:4,5 74:16,20 76:24 136:21 161:20,22 176:5 documentation 146:24 159:25 160:22 161:13,19 163:13,18	documented 148:12 203:16 documents 6:23 69:18 73:25 74:4 93:7 150:16 153:12 182:4 191:6,10 194:23 DOE 162:17 doing 15:19 16:13 19:14 35:9 39:6 40:5 43:16 44:4 47:13 73:2,9 74:22 77:17 78:9 86:21 90:21 91:15 97:18 98:14 100:17 107:8 112:16 114:15 119:16 139:5 149:1 165:6 166:16 169:23 197:18 dollars 46:18 184:1 200:2 204:8,9 door 96:3 doors 47:8 dots 74:11 double 45:24 double-check 184:16 download 62:17 downtown 142:11 Doyle 68:15 155:17 155:19,25 Dr 2:4,14,16,18,19 4:24 5:1,18,22 6:1 6:25 7:2,11,15,19 7:25 8:9 9:18 10:23 11:10 12:1,1,3 17:12,14,22,25 18:8,10,15 19:12 19:23 20:3,11 21:1 21:22 22:7,24 23:3 24:10 25:23 26:1 26:18,23 31:2,5,12 31:13 32:3,5 33:11 34:7,8 36:7,13 37:15,19 38:19 39:15,21,24 41:2 41:20,23 42:8,12 42:25 43:15,19 44:6,13,18 45:9 46:3 47:20 48:1 49:11,25 50:17 51:20,25 52:8,24 53:2,7,11,23 54:7,9
---	--	--	--	--

54:17,18 55:15,19 56:4,22 57:7,13,18 57:25 59:7,15,21 60:3,5 61:7,15,18 62:10,22 63:2,9,12 63:14,17,19,20,21 63:23,25 64:1,6,16 67:5 68:15,15 71:11 72:2 73:11 73:12,22 75:8,16 75:22 78:4 80:14 83:14,15,17,20 86:19 87:3,13 89:1 89:2,4,8,10,10,15 90:3,8,8,9,10,11,24 94:2,3,10,16,24,25 95:1,2,5,9,10,13,22 97:12 98:1,2,4,5,13 98:21,23,25 99:3,5 99:11,14 102:2,9 105:3,8,12 106:2 106:21 107:1,19 108:1,3 110:25 112:1,3,20 113:5 113:16 114:20 115:9,13,13 116:5 116:14,16,24 117:2 117:8,25 118:1,8 119:18,21 120:18 121:4 122:5 123:1 123:7,15,22 124:2 124:21 125:3,5,12 125:21 126:4,12 127:1 131:21 132:20,25 133:3,6 133:11 134:4 137:8 137:9,18,25 138:1 138:1,3,4,5,6,17,20 138:23 139:3,17,23 140:4,8,14,17,22 141:25 142:7,21 144:1 145:15,24 147:12,17 148:16 148:18 150:14 151:25 152:4 153:15,16,21 154:22 155:5,10,12 155:14,16,17,19,20 155:25 156:4,8,13 156:18 157:11,14 157:21 158:1,3,5 158:20 159:8,13	160:5,8,20 161:25 162:10,23 163:4,8 165:3 166:6,21 167:2,16 168:13,24 169:12 170:8 171:21 174:2 175:9 176:14,17,25 177:5 177:7,11,20 178:17 178:24 179:8,16 181:2,15,19,21,23 182:8,10,13 183:2 183:5 184:19 185:5 185:18,23,24,25 186:7,9,20,22,25 187:8 188:15 189:11,15,18,25 190:13,16 192:4,12 192:16,21 193:1,19 194:5,21 195:16 196:5,11,14,22 197:6,8,15,20,23 198:19 201:15,18 201:23 202:15,20 202:25 203:15 205:24 dream 205:3 drilled 41:7 driven 50:23 due 15:1 37:6 50:5 205:25 dumb 76:25 dumbing 76:20 duration 140:19 duress 138:10 156:24 duress-esque 157:18 dust 196:7 Dynamics 27:21	134:3 135:5 Education's 129:25 educator 88:19 effect 40:23 42:18 43:6,7,13 effective 36:10,10 40:24 42:14 84:11 85:4,5,7 87:17 97:21 140:20 effectively 84:18 efficient 104:20 efforts 84:7 eight 13:5 97:8 either 22:2 40:1 49:11 73:17 77:5 114:16 122:15 128:7 148:7 164:15 172:3,24 174:11 188:4 193:14 elaborate 39:19 electronic 55:4 61:10 100:3 112:4,12,19 112:20 electronically 75:18 elementary 14:24 16:25 17:10 18:7 46:15 53:18 57:1 67:9,11,16 elements 67:8 ELENA 2:10 eliminate 53:10,11 54:5 102:1 eliminating 99:17 102:8 email 35:18 130:8,15 157:19 emailed 127:24 emails 165:11 emotional 145:10 employed 18:22 20:15 105:5 154:9 employee 99:6 106:9 106:10 127:5 136:1 136:2 142:2 148:24 162:22 188:16 employee's 158:21 employees 44:23 98:4,9,10 99:9 100:3 101:13,16 103:7,14 104:11,12 104:14 105:10 106:7 127:6 132:2	132:13 133:17,23 134:10,12,18 135:9 136:14 137:12,23 141:21 142:25 148:22 158:6 173:20 186:9 employer 149:1 177:19 employment 105:14 105:18 113:7 137:17 145:12 151:1,1 189:8 193:9,10 empty 132:22 ended 71:21 ends 77:14 enforcement 15:6 engaged 169:2 engagement 167:4,10 ensure 31:25 45:22 60:15 79:9,20 107:17 108:21 114:22 197:11 ensuring 96:5,13 108:18 enter 135:9,13 140:23 entering 35:14 entire 51:15 69:2 158:18 182:14 entities 129:22 entitled 141:5 158:8 189:8 193:13,18 entries 96:14 envelopes 17:1 67:13 67:20,21 68:4 80:11 Equal 149:13 equity 2:20 31:20 163:21 178:13 ERIC 2:21 ERP 27:21 errant 14:16 error-free 80:24 errors 85:19 Erum 2:15 5:20 Erum's 89:12 escorted 142:9 ESMAB 177:19,20 189:4,12 especially 19:6 80:4 100:22 187:24	essentially 40:17 62:2 157:18 168:25 186:18 190:2 established 136:24 181:4 establishing 175:24 evaluating 206:1 evaluation 74:3 205:25 evening 121:5,13 event 35:14 events 57:9,19,24 58:5 60:18 everybody 6:9 26:9 31:8 50:21 68:21 77:9 87:6 88:2 90:2 98:15 107:8 118:11 118:16 120:13 138:4 159:24 172:13 195:15 198:17 everybody's 13:6 52:6 84:7 121:11 136:25 evidence 136:16 162:3 evolution 100:7 evolved 134:21 exactly 25:1 39:15 74:12 109:9 201:18 204:1 examination 84:12 87:4 examine 85:18 example 98:17 101:20 177:19 186:12 199:4 204:11 205:13 Excel 24:23 excellent 62:21 exception 25:18 34:4 36:22 37:11 99:15 113:24 200:6,6 exceptions 16:12 20:16 22:20,25 23:14 24:8 27:25 33:22 36:22 37:14 71:8 80:24 81:18 82:23 85:19,21 88:11 98:11,21 200:7 excess 104:11 187:24
---	--	---	--	---

excited 201:16	Facilitron 50:7,9,14	fees 61:13,15	124:13,15,18,23,25	76:7
exclusions 100:16	facility 50:6,13	felt 181:8,9 191:25	125:7,11,13,15,17	filed 135:14
excuse 129:16	facing 29:2	Fertig 2:2 4:3,8,19,20	125:25 126:19,23	filling 97:24
excused 5:4	fact 15:1 47:14 92:15	6:5 7:7,13,17,22	126:25 127:2,18	final 96:9 161:3
executed 70:14	110:18 136:17	8:6,11,14,16,18 9:1	130:12,20 131:5,23	191:2,2 193:12
134:12 164:18	137:7 158:9 160:11	9:6,8,10,16,19,21	132:4,11 133:1,5,8	194:2 201:21
167:14	164:3 181:7,16	10:2,5,9,11,17,21	133:12 134:2	finalized 6:14
execution 175:22	203:8	11:12,14,16,18	135:16,22 136:22	finally 130:5 159:20
executive 2:10,20	facto 83:15,16	12:7,17,21 13:1,11	138:21 141:11	finance 35:25
68:22 139:6 149:15	factor 82:5 84:16	16:4 17:5,18,23	143:4,9,19,23	financial 2:15,15
152:4 153:16	factoring 82:3,3	18:3,13 21:3 22:9	145:14,18 146:1,9	5:20 14:15 32:15
154:19 159:9,21	factors 25:22 84:17	22:16,25 23:9 24:4	146:17 147:2,9,15	34:19 46:9 87:10
exempt 103:8	101:25	24:24 25:15,25	148:14 149:20	find 18:1 73:13 77:9
Exhibit 23:21	failed 134:7	26:6,21 27:1 29:4	151:22 152:1,6,10	94:11 107:6 128:25
exist 72:6	failure 35:8	29:17 30:5,14,24	152:25 153:11,15	130:5 148:5 181:15
existing 187:16	fair 75:14	31:3,7,14 32:9	156:14,25 157:9,13	201:4
191:14	fairly 151:17	33:17 34:13 36:6	159:5,10,23 160:7	finding 93:20 129:6
expand 189:18	faith 86:23	36:11,14 37:16	160:16,19 161:18	129:10 144:16
expectation 106:5	falls 121:6	39:18 41:3 43:18	161:22 163:7,11	159:6,7 160:3,8,25
170:25	families 51:15 52:5	44:4 45:4,8 46:1,4	164:8 166:1,7,14	161:4 163:4 165:23
expectations 79:11	55:3	47:18,24 48:2,5	166:20 168:4,10	165:24 168:15
expected 20:7	family 62:7 63:21,24	49:2,7,15,17,19	169:7,22 170:4	169:25,25 170:8,10
expecting 84:14	149:12	50:11 51:6,9 53:2,6	171:2,11 172:17	170:21 176:11
expedient 147:7	Fan 54:15,17	54:8 55:12,17 56:5	173:8,14 174:6	177:5 178:24 179:2
expenditures 33:2	far 39:1,3 75:18	56:20 58:15 60:25	175:2,11 176:8,13	181:19,23 182:6
experience 151:11	82:16 84:4 139:20	61:6,12 62:8,11,24	176:19 177:10,12	183:19 184:6 185:1
171:7 176:3	140:13 141:8,9	63:3 64:5,12,17,20	177:14,16,21 178:2	189:22 190:1,5
experienced 79:18,19	144:15 155:22	64:22,24 65:2,5,10	178:23 179:17,25	195:3,5
expertise 155:23	fashion 15:15 80:20	65:20,24 66:5,13	180:12,17,23 181:3	findings 23:7 35:7
explain 19:10 27:2,5	fast 199:7	66:15 67:6 68:11	181:18,20,22,24	37:6 41:1 51:2
27:12 38:1,2 68:14	faster 199:7	69:4 71:6 73:11	182:1,12 183:1,3	72:21 93:25 100:16
134:22 179:2	favor 8:14 9:6,21	74:25 75:15,20,23	183:23 184:8	131:15 135:23
188:22	10:2,5,21 11:14	76:3,16 78:4 79:1	185:15 186:20	140:10 163:22
explaining 38:2	49:7,15 64:20 65:5	80:14 81:1,11,16	187:3 188:11 189:4	164:24 178:6
129:1	65:12 66:11 90:15	81:20,23 82:7	189:16,19 190:12	204:22
explanation 33:18	91:24 112:25 116:9	85:14,25 86:5,10	190:15,17,19,21,23	fine 31:3 104:16
158:4 181:9	117:14 124:5,22	86:13 88:13 89:24	190:25 191:12	122:14 145:9
extend 158:21 182:3	125:13 126:21	90:13 91:1,4,7,15	192:8,13,22 194:1	fingerprint 104:3
187:11	177:12 190:21	91:22 92:1,3,20	194:9,11,14,19	fingerprinting
extended 122:11	196:4,8 206:8	94:2 99:19 101:11	195:8,13,21 196:3	104:17
188:9	Fay 131:3	106:17,24 107:3	196:8,10,13,18,21	finish 23:17 124:18
extent 62:16 120:1	Faye 3:2 127:12	109:4 110:7,14	197:4,7,17 198:1	finished 12:19
186:19	feasible 52:4 113:22	111:18 112:15,18	199:15 200:21	151:24 196:21
external 84:17	February 8:25 9:12	112:22,25 113:2,4	201:21 205:2,9,14	fired 45:18
172:25	9:17,22 118:23	113:13,19 114:13	206:5,8,10	firm 127:17 176:16
extra 142:14	federal 163:19 178:5	114:19,22 115:1,8	Fertig's 60:11	first 9:11 10:23 18:16
extract 42:14	fee 54:14 62:19 161:7	115:19,24 116:8,11	fidelity 73:6 107:18	19:12,23 27:24
extremely 148:20	feedback 79:2 85:5	116:13,17 117:10	108:23	32:4,17 35:16
	feel 51:12 83:10	117:12,14,16,18	field 75:15,16 79:17	37:13 60:4 61:24
	106:14 118:20	118:15 119:8 120:5	fight 148:9	75:19 81:4 83:22
F	205:17	121:24 122:4,8	fighting 137:15 147:7	106:22 120:8
facilities 123:2	feeling 192:24	123:5,21,25 124:5	figure 51:23 72:5,13	121:24 128:10
140:23				

149:9 151:24,25 152:1 166:3 170:8 171:21 199:16,25 200:7 fiscal 19:19 20:6,8,16 20:17 29:14 117:24 125:18 five 40:13 41:12 42:1 42:11,17 45:5,10 45:14,23 54:19 55:25 57:21 180:14 181:12 five-minute 180:13 fix 69:7 71:10 76:9 77:22,23 fixed 168:16 FL 1:23 FLDOE 153:21 Fleming 2:18 5:22,23 12:1,1,4 33:11 flexibility 46:19 121:11 flip 45:19 112:8 floor 1:23 13:11 63:6 115:4 158:2 Florida 1:12 34:20 47:16 127:7,22 128:13 134:3 149:11 164:15,16 165:9,12,22 166:23 169:15 176:2 178:15 183:21 187:22 207:2,5,11 flow 38:16 56:2 focus 17:11 96:3,4,5 96:13 200:3,4 203:23 focuses 24:3 focusing 24:1 folks 161:12 follow 56:17 60:21 108:20 136:23 137:3 152:14 164:8 172:23 180:6 follow-up 23:14 24:6 24:7 25:1 28:9 56:13 60:9 134:5 followed 36:23 108:23 110:24 143:14,16 156:3 172:8 184:9 following 4:1 35:16	43:25 77:3 food 46:12 98:9 104:9 football 52:17 54:19 54:19 59:3 75:9 Force 123:2 foregoing 207:7 forget 80:3 100:19 forgot 61:23 form 75:5 97:22,23 99:4 116:4 formal 79:4 formality 198:22 formally 77:15 former 16:9 70:20 132:2 170:17,20,24 forms 53:16 formulas 154:12 Fort 1:12,23 207:10 forth 19:1 59:12 76:12,12 197:18 204:22,24 forum 8:4 forward 8:1 15:23 101:10 133:21 148:9 167:18 174:20 205:8,14 forwards 95:17 found 16:13 85:21 94:16 110:15 134:6 152:2 179:11,11,12 four 41:12 48:25 53:19 57:21 117:3 134:13 144:8 181:2 fourth 154:7 fraction 20:20 frame 86:7 frantic 58:2 free 43:4 55:7 81:9 151:7 freely 145:5 frequency 57:3 frequently 85:3 Friday 6:19 44:22 friend 52:14 friendly 52:10 86:3 front 18:2 45:13 68:1 109:14 frustrated 131:11 full 93:12 full-time 79:7 functions 63:16,18	64:10 140:24 fund 38:9 59:20 184:11 funding 59:17 fundraising 28:18,21 funds 2:9 13:7,15,18 13:23 19:4 22:1 24:12 32:18 33:3,5 33:6,8,9,14,16 34:1 49:20 66:23 72:11 72:11 83:9 91:18 93:24 184:13,18 198:11 further 18:19 31:16 130:4 166:17 187:22 190:19 192:2 future 28:10 36:21 42:18 50:8 167:23 169:11 170:13,24 171:13 174:7,10 191:16 FYI 205:24	generally 42:2,4 75:17 87:19 94:14 95:5,11 123:9 180:8 generated 111:24 gentleman 127:14 gentlemen 89:8 Geofencing 102:16 102:17 germane 148:20 getting 18:17 45:6,10 62:1 84:9 85:5 99:9 107:2 109:12 113:10 119:19 127:2 164:2 183:17 184:10,20 188:3 193:1 200:12 give 6:11 7:14 24:25 42:10 68:18 69:2 82:2 87:22 96:19 101:3,4 117:21 166:8 167:21 172:20 199:3 given 12:8 22:21 57:2 96:23 145:17 160:12 164:5 gives 38:9 185:10 giving 29:8 52:21 78:16 88:5 149:7,8 149:10 glad 205:20 gleaned 199:5 global 18:17 108:16 glossed 163:6 go 7:24 13:6 15:25 17:16 18:5,6 20:9 25:9 28:17 31:2,4,5 39:1 43:13 48:2,2 50:14,18 51:22 52:16,20,22 54:15 54:15,17 55:7 56:16 59:22 66:22 67:12 71:13 72:2 73:1 76:6 77:10 78:8 80:9,18 81:5 81:10 82:10,22,25 95:22 96:11 100:20 106:22,23,24 109:23 111:13 114:19,21 116:8 120:25 122:11 134:8,11 135:2,3	136:9 143:9 144:14 146:22 149:19 151:23 152:16 153:18 161:3,10 164:23 170:2,4 172:6 174:20 176:18 178:16 180:13,17 181:13 182:1 186:14 190:13 191:3 203:19 204:21 goal 83:8 goes 19:7 20:18 54:14 62:12 82:16 84:5 111:6 121:17 144:14 191:16 194:1 202:7 going 4:3 6:6,7 7:23 13:6,9 15:23 25:7 26:6 31:24 33:24 35:1 36:9 39:3 41:15,24 42:18 44:21 45:14,25 49:2 52:7 53:22 55:4 58:16,20 59:4 59:16 60:13 66:5 70:17 72:12,18,22 72:23 76:12 77:17 78:18 83:18 87:24 90:19 99:6,16 100:9,17 101:10,18 102:9 104:3,5 106:4,5,6 107:14 107:15 110:4,9,10 111:2 113:13 114:18 116:4 122:16 123:7 131:14,23 134:19 136:11 143:9,12 152:11,13 153:17 159:4,21,23 163:11 166:7,16 167:21 169:12,24 171:25 174:7,10,19,25 175:1,3 180:12,19 181:5,22 182:1 184:4 186:14 189:20 192:5,11,24 198:23 199:6,10,16 202:11 205:5 gonna 133:13 good 4:10 5:22 32:3
--	---	--	---	--

41:14 53:21 61:7 74:8 78:13 86:24 97:7,15 125:5 127:10 131:13 133:18,18 148:10 150:25 151:20 159:12 169:20,21 181:1 195:15 200:21 gotten 42:25 62:25 128:2 192:18 governing 193:14,17 government 129:22 132:16 governments 165:14 governs 128:13 grade 79:20 grand 138:7 140:11 153:25 154:4,6,8 182:19 gravitating 116:22 great 27:20,22 38:9 38:11 60:12 65:20 66:15 69:1,4 79:2 79:10 144:21 169:24 172:22 177:16 199:15 groundwork 138:24 group 3:6 104:25 109:23 127:17 177:19 grouping 93:25 groups 80:18 103:3,6 grown 48:24 guaranteed 136:11 guess 99:15 107:13 108:19 124:8 133:19 134:15,15 147:22 153:1,11 165:19 176:8 187:20 193:12 200:25 201:10 202:18 205:15 GUESTS 3:1,4 guidance 169:17 guide 38:8,9 guided 134:7 guidelines 35:4 guy 154:18 guys 38:23 74:1 86:23 146:12 162:10 166:21	185:10 204:16 205:12 <hr/> H half 8:10 109:9,10 110:23 Hallandale 93:21 hand 42:3 50:4 75:3 handle 51:4 108:2 133:16 136:1 137:1 handled 109:13 132:5,8,13 135:25 hands 50:23 106:20 hang 82:24 163:12 202:14 happen 72:9 80:13 203:11 happened 16:21 23:8 67:18 71:23 80:12 108:12 109:8 111:18 138:25 167:22 169:1 170:19 happening 38:20 50:8 52:13 58:24 72:13 76:9 109:2 139:10 171:12 200:9 happens 77:7,8,11 78:14 92:24 happy 105:24 130:9 hard 28:15,21 29:5 30:18 38:23 74:1,2 85:24 144:14 165:20 harder 121:8 harm 145:10 HARPALANI 2:9 haste 171:23 haunt 143:13 head 41:8 hear 81:25 86:24 173:8 180:20,21 heard 55:13 56:22 60:10 84:23 hearing 59:1,4 60:6 heavily 117:1 hello 127:20 help 39:24 51:2 56:19 63:7 66:21 78:8 86:25 87:2 162:15 163:2 185:2	helped 85:8 helpful 24:13 67:7 150:16 helping 78:20 helps 79:15 hi 127:8,9,21 hide 106:1,3 high 16:22 17:8 31:10 46:17 57:2 57:20,21 67:10,15 75:12 79:20 higher-risk 92:15 highlighted 182:11 highlights 152:5 hindsight 175:17 hinges 182:14 193:2 historical 204:22 history 18:24 19:7 105:9 204:24 hit 37:9 Hmm 161:17 hold 17:25 64:3 65:14,15 87:20 121:15 192:4 197:1 holding 44:25 holiday 47:10 holidays 40:11 homes 6:18 Honestly 118:8 hope 80:9 93:17 205:10 hopefully 69:6 71:9 hopes 29:11 horrified 45:16 hospital 101:2 hour 8:10 106:6 hourlies 105:1 hourly 99:9 100:23 104:15 hours 92:25 109:9,11 138:9 156:23 157:3 157:10 161:8 186:11,11,16,23 187:2 204:16 house 37:20 83:25 housekeeping 144:2 HR 94:22 97:2 139:6 154:19 162:7 Human 2:20 163:21 178:13 humble 67:16 husband 102:13	hush 144:19,25 hyperlink 73:25 74:24 <hr/> I I-203 34:21 I-302 73:14 74:14 I-303 39:9 40:8,23,25 42:19 43:11 47:22 49:13 73:20 I-404 73:15 I-Forms 97:4 i.e 182:4 ID 141:2 idea 17:3 62:21 73:17 74:8 75:1 76:19 99:19 150:25 151:20 ideas 205:14 identical 18:2 identification 70:13 identified 69:16 72:4 identifies 17:20 identify 34:5 204:20 identifying 85:9 Ighodaro 4:21 II 154:9 III 2:10 158:20 illness 183:11 184:23 imagine 67:18 200:1 imbedded 74:14 immediate 28:3 135:7 136:7 immediately 27:11 28:13 35:18 140:18 140:20 141:1 impact 15:5 23:8 42:15 199:2 203:24 impactful 72:1 impacting 84:17 impacts 120:11 implement 175:25 implementation 73:6 108:23 implemented 29:6 168:22 implementing 50:25 101:25 important 30:21 92:6 114:1 126:2 133:7 148:21 189:6 198:11,14 199:17	impression 185:11 204:10 improve 71:1 IMT 95:3 include 23:4 33:21 70:6 74:9 88:22 89:8 92:11 116:4 128:16 168:6,7 175:12 included 34:2 65:11 65:17 74:5 94:19 142:18 144:4,7 151:14 178:8 179:1 195:12 204:6 includes 98:13 including 15:16,18 68:17 70:20,21 88:19 149:16 159:16 163:20 inclusive 65:6 increased 46:8 incumbent 107:20 incurring 32:1 indemnification 149:18 indemnifying 149:17 independent 20:14 127:3 175:19 index 24:5 indicate 166:10 indicated 82:10 132:8 134:4 158:24 165:11 169:9 indicating 50:22 individual 57:15 58:6 61:13,15 148:24 183:11 199:23 203:12,17 individuals 26:15 92:16 105:15 139:7 139:15 141:22 150:19 155:7 157:2 157:10 industries 55:10 ineffective 84:6 85:10 inform 140:8 information 2:9,16 2:16 25:17 28:8 40:9,21 56:3 57:6 115:14 163:16 164:1,3 171:7
--	---	---	---	--

informed 134:10 initial 173:15 188:1 Initially 176:10 initials 109:15 initiated 29:11 79:3 139:19,22 140:1,9 146:19 input 199:18 201:22 ins 78:19 insight 69:13 96:20 inspections 70:22 Inspector 130:1 instance 35:4,17 50:3 151:15 instances 69:23 institute 112:19 instructions 38:10 156:2,5,9,11 insurance 132:6,14 133:16 134:16 143:8,17,21,25 146:2,6,8,19,20,20 146:25 147:24 148:3 149:21,25 152:3,9,14 163:6 179:18,21 184:1,11 184:15 191:7 194:24 intact 41:9,19 intended 36:14 intent 75:13 intentionality 108:17 interest 6:22 13:14 113:6 198:13 interested 67:2 interesting 35:12 67:9 69:5 181:16 185:16 200:24 Interim 15:17 internal 2:9 13:7,15 13:18,23 14:11 19:4 20:17 22:1 24:12 33:4,6,9,16 34:11 35:14,20 36:25 38:8 49:20 59:16 60:18 72:10 80:22 83:9 91:18 93:24 101:7 172:24 198:10 204:8 internally 173:4 176:15,15 interpretation 21:25	38:14 interpreting 44:6 interrupt 141:12 172:13 intervention 28:3 interviews 163:15 introduce 13:12,13 92:8 127:9 130:22 introduced 131:2 introduction 92:11 152:2 Invent 74:24 inventory 68:16 72:8 72:11,21 inventorying 72:18 invest 104:21 Investigate 63:11 182:2 investigated 134:11 134:18 investigating 166:11 investigation 14:25 15:2 135:2 136:2 136:13,14 139:1,12 139:18,21,25 140:7 140:9,13,19 141:9 160:14 166:17 191:9 195:1 INVITED 3:1 invoke 180:4 involved 14:10 88:5 122:15 173:14,16 173:19,20,21 183:11 198:20 204:3 involvement 140:10 ironically 130:13 issue 14:3 23:15 26:13 56:23 59:2,6 60:14 71:3 75:10 83:21 88:2 89:22 108:16 109:11 127:23 129:7 137:15 138:13 143:8,17,25 158:4 165:15 187:9 188:9 195:4 issued 36:23 146:5 issues 14:10 15:14,20 17:8,9 18:16 30:1 59:9 67:10,11 68:14,16 71:14,15	72:17 75:19 81:14 87:14,15 101:23 103:4 116:20 120:15 187:10 204:24 issuing 48:21 it'll 13:13 item 6:6 7:3,9 8:23 12:25 13:1,15,18 13:20 19:11,22 20:10 23:15,17 26:14,22 74:10 113:15,15 164:13 167:5 183:15 187:14 203:13 items 6:22 11:22 12:16 13:12 15:4 60:9 69:15 72:1 131:13 170:12 198:25 203:25 Itohan 4:21	197:2,14,16,22,25 201:10,20 203:12 203:16 204:19 Jaclyn 2:5 5:7 January 111:6,6 JENNIFER 2:9 Jermaine 2:18 5:22 jettison 8:10 job 73:10 77:5 78:2 82:2 83:22,23 84:18 85:13 95:3 97:15 105:25 114:15 144:22 150:14 169:24 182:23 jobs 84:14 Joe 102:9 115:13 John 128:1 joined 79:6 joining 127:8 joint 15:11 18:18 Joris 2:7 5:12 JOSIAH 2:16 Judith 2:13 5:16 July 29:12,13,14 30:18,21 40:24 43:13 45:22 46:22 113:8 121:22,25 123:4,6,10,11,17 126:3,5,6,9 202:12 jump 28:13 115:10 June 7:5 12:10 26:7 26:10 86:10,11 119:24 123:16 124:15,15,17 125:8 125:9,22 126:7 186:10,14,17 197:11 201:25 202:11 jury 138:8 140:11 153:25 154:4,6,8 182:20 justification 169:18 justify 187:5 justifying 111:15	keeping 67:19 169:23 182:22 keeps 38:19 52:14 102:21 Kelly 103:20 kept 57:4 key 69:21 141:2 153:23 201:10 204:20 kid 57:13 67:23 kids 50:18,19 52:19 52:20 75:8 kind 8:7 16:10 22:19 31:10 34:3 54:12 54:21 59:7 92:5 106:16,17 110:9 119:19 120:24 128:14 159:17 169:1 174:23 193:4 kindly 12:14 118:6 kinds 135:11 knew 139:20 140:13 141:10 knock 202:21,22 know 16:18,21,23 17:23 23:10,12 24:18 25:19 31:8 32:10,20 33:10 35:23 38:23 39:13 39:25 42:15 43:20 44:8,14,16 45:24 46:6 48:11,12 51:4 53:17,21 54:20 60:16 61:25 62:24 63:10 67:24 68:2 68:21 71:16,17,17 71:23 72:8,9,10,14 73:6,13 74:2,3,6 75:9 76:14 77:15 79:13 80:1,6,19,23 81:4 83:3,12 85:2,5 86:19,21,25 88:20 88:22 95:15,17 96:8,11 97:7,13 100:21,21 107:5,16 108:25 110:19,20 110:22 111:3,11 113:19,22 118:17 119:14,16 120:7,12 121:2,17 122:8,19 123:7,19 128:4 131:11 134:25
---	--	--	---	--

135:1,7,8,14 136:20 137:14,14 137:21 141:19 143:1,24 145:8 149:5 150:13 151:6 151:12 152:19,25 154:18 155:23 159:10 160:12,24 165:8 168:17 171:20,25 172:6,25 173:17,19 174:16 181:10 182:21 183:2 184:2 186:19 188:14,21 191:21 193:6 196:11 200:15 201:4 204:18 knowledge 132:15 147:13 163:18 171:7 known 16:17 27:21 knows 72:17 86:19 86:20 96:2 181:11 198:17 Kronos 98:3,10 99:2 104:18	laws 163:19 178:5 179:11 lawyers 128:20 lay 105:13 138:24 layman's 36:18 laypeople 35:3 38:6 layperson 39:3 layperson's 38:24 leaders 46:23 leadership 28:24 29:23 101:3 153:24 learned 88:20 learning 11:24 16:2 26:15 60:1 84:5 89:19 90:9,10,12 92:17 155:22 201:14 leasing 50:13 leave 7:13 12:3,4 50:6 92:17 97:16 100:12 134:11 149:13 172:14 183:5,8,25 184:12 184:24 185:6,19,19 186:2,3,4,22 187:16,24 188:5,20 188:24,25 189:3,9 189:13 193:3,20 195:4 205:1,5,9 leaves 102:18 leaving 107:1 177:25 led 169:4 left 107:19 175:2 196:6 legal 155:23 157:20 164:14 165:15 167:5 171:10,24 172:3,11,24 173:1 173:5 178:14 legality 129:19 legally 157:12 legislative 18:18 19:21 26:12 length 160:7 Lenovo 196:6 let's 7:22 59:8,10 76:25 104:20,20 111:5 116:8 124:18 163:7 164:8,9 173:8 196:15 197:17 letter 20:14 24:2 26:4	26:5 135:5 136:8 139:12 140:8 141:9 144:22 153:21 158:24 160:12 162:17 169:20 191:9 195:1 letters 18:25 level 32:18 35:10 37:24,25 88:1 89:23 95:5 107:22 168:14 Lewis 3:2 127:10,11 131:2 132:3,7,15 132:24 135:21 146:4,8,11,22 150:20,22 151:9 154:21 155:1 160:15,18 161:7,10 161:16,21,24 162:6 162:14 163:3 166:13,18,25 167:11 168:3,9,20 173:3,7 175:14 176:10,15 179:4,10 179:20 183:20 184:2,14 185:3 188:25 192:15,22 life 74:6 107:25 light 182:4 limit 128:16 limitation 102:10 limitations 101:19 limited 21:17 101:15 163:20 203:22 limits 179:13 line 43:1 143:13 198:25 link 40:1 47:22 49:9 49:12 73:17 74:9 74:11,14,18 75:1 links 40:2 liquidated 151:7 list 18:20,23 19:24 20:8,23 21:23 22:4 22:21,23 23:13 24:7 25:10,16 30:23 66:20 67:6,8 131:19 153:12 159:4 163:14 191:5 listed 28:4 listen 205:9 listening 86:22 138:4	172:16 literally 19:3 89:11 188:19 litigate 148:2 150:5 little 41:18 48:13 58:2 68:6 75:8 80:9 93:25 132:18 137:21 150:8 156:21 195:18,19 200:25 live 54:2 101:25 living 51:18 local 165:14 location 48:12 70:9 94:15 locations 46:10 log 101:1,1 108:5 logic 118:7,9 logs 108:11 long 12:11 46:20 86:12 91:9 95:18 95:20 131:19 136:10 145:25 153:4 200:7,11 longer 26:19 44:21 45:17 47:8 57:19 71:3 longtime 69:14 look 18:2 29:18 31:16 34:3 37:7,8 39:11 50:25 53:25 55:5,9 59:22 60:11 60:18 74:10 78:1 82:13,25 83:5,23 85:19 100:23 106:12,19 107:11 114:16 116:19,24 118:12 119:11 120:25 142:14 147:24 151:12 152:18 193:7 198:15,24 199:10 201:2,4,5 203:10 204:21 lookback 28:11 36:24 37:1 looked 108:15 116:23 118:21,22 135:18 173:12 200:1 205:18 looking 18:10,25 19:5 36:8 39:25	54:11 58:2,10 61:25 74:4 84:4 85:8 88:15,15 94:17 110:23 121:12 142:1 165:18 167:24 169:17 170:13 198:5 199:1,9 looks 93:20 171:22 Lord 61:7 lose 55:21 148:4 177:23,23 185:21 186:11,18 losing 23:6 Loss 73:15 lost 17:1 69:18 70:12 70:13 80:11 143:17 lot 16:23 17:10 33:24 45:20 47:5 51:2 56:6,11 58:20 68:13 71:20 78:19 80:12 86:22,23 87:14 88:16 90:6 90:14 95:24 100:16 106:20 111:23 120:11 150:7 152:11 156:20 164:1 165:20 170:19 200:12 loud 99:20 low 51:14 52:4 204:23 lunchroom 100:4 lying 45:16 Lynch-Walsh 2:4 4:25 5:1 7:1,2,11 7:15,19,25 8:9 9:18 10:23 11:10 17:12 17:14,22,25 18:8 18:10,15 19:12,23 20:3,11 21:1,22 22:7,24 23:3 24:10 25:23 26:1,18,23 31:2,5 34:7,8 36:7 36:13 37:15,19 38:19 39:15,21,24 41:2,20,23 42:8,12 42:25 43:15,19 44:6,13,18 45:9 46:3 47:20 48:1 49:11,25 50:17 51:20,25 52:8,24
---	--	---	---	--

53:11,23 54:7,17 55:15,19 56:22 57:7,13,25 59:7 61:7,15,18 62:10 62:22 63:2,9,12,17 63:20,23 64:1,6,16 67:5 71:11 73:11 73:12,22 75:8,16 75:22 78:5 83:14 83:15,17,20 86:19 87:3,13 89:2,4,10 89:15 90:3,8,10 94:2,3,10,16,25 95:2,9,13 97:12 98:2,5,13,21,23 99:3,11,14 106:22 107:1 112:1,3,20 113:5,16 114:20 116:5,14,16 117:25 118:1,8 119:18,21 120:18 121:4 122:5 123:1,7,15,22 124:2,21 125:3,5 125:12,21 126:4,12 127:1 131:21 132:20 133:3,6,11 137:8,9,18,25 138:3,17,23 139:3 139:17,23 140:4,8 140:14,17,22 141:25 142:7,21 144:1 145:15,24 147:12,17 150:15 151:25 152:4 153:15,16 154:22 155:5,10,12,16,20 156:4,8,13,18 157:11,14,21 158:1 158:3,5,20 159:8 159:13 160:5,8,20 161:25 162:10,23 163:4,8 165:3 166:6,21 167:2,17 168:13,24 169:12 170:8 174:2 175:9 176:14,17,25 177:5 177:7,11,20 178:17 178:24 179:8,16 181:2,15,19,21,23 182:8,10,13 183:2 183:5 184:19 185:5 185:18,24 186:7,22	186:25 187:8 188:15 189:11,15 189:18,25 190:13 190:16 192:4,12,16 192:21 193:1,19 194:5,21 195:16 196:5,11,14,23 197:6,8,15,20,23 201:15,18,23 202:15,20,25 203:15 205:24 Lynch-Walsh's 148:19 M ma'am 175:13 machine 56:9 machines 48:13,14 203:1 Mackey 146:23 Madam 23:19 30:4 mail 181:10 major 101:2 120:4 majority 48:16 76:22 making 50:5 52:6,16 55:11 59:9 75:22 81:20,22 84:2 87:16 93:18 166:12 manage 68:20 managed 27:11 management 15:1 88:2 89:5 90:4 134:1 160:4 161:1 161:5 163:23 164:25 165:25 182:7 189:23 190:2 190:6 manager 2:8,9 35:20 95:8 97:9 mandating 40:9 mandatory 52:9 55:21 manner 8:22 manpower 82:3 manual 75:3 84:24 88:4 110:1,2 manually 97:24 March 8:25 9:25 10:6 14:8 118:23 Margate 14:24 16:16 marginalizing 199:12 201:3	marked 34:17 marketplace 48:23 Marquardt 2:10 172:19 Marte 2:13 5:16,16 56:18,21 57:14 58:11 61:13,17 62:6 63:22 68:10 72:2 74:9,13,24 75:24 87:12 89:12 98:8,16,22 99:2,13 101:11,12,19 102:18,21,25 103:6 103:15,19,22,24 104:4,9,15,18,23 109:19 114:6,10,25 115:12 121:18 122:2 123:9,16 Mary 2:2 4:19 122:5 201:24 MARYLIN 2:13 master 118:12 119:23 masterful 144:22 material 160:17 204:14 materials 145:19 math 19:14 mathematically 178:4 matter 22:7 74:15 92:19 153:6 171:18 185:5 194:6 195:7 matters 11:20 137:2 Mayersohn 2:4 5:2,3 6:25 8:24 9:3,13 10:1,14 26:25 27:2 29:5,13,16 39:18 39:20,22 49:24 53:3 55:23 58:16 59:13,14,22 60:4,6 65:1,8,19 71:12,13 73:5 77:13 83:14 83:16 86:3,7 91:10 106:21,23 107:4,12 107:24 108:2,19 117:11 124:7,11,16 124:20 125:9 133:9 167:16 168:6 169:8 169:22 170:3,6,10 170:17 171:4 174:17 176:23	177:2,6,9 194:13 206:4,6 Mayersohn's 174:6 MBA 89:14 McNicol 14:7,17 17:18,23 65:16,22 66:10 mean 16:21 27:5 30:19 35:1 40:19 46:5 47:20 56:3,8 56:11 59:9 60:25 66:24 69:13 72:7,7 73:5 89:14 90:6 103:13 105:7,21 107:7 116:24 119:17 120:16,20 120:20 121:20,20 122:19,23 138:1,19 141:14 144:8 147:10 150:6,7 151:16 157:24 162:11 163:5 166:22 167:19 171:5 174:13,17 185:20 193:22 199:3 200:2 202:21 means 47:7 55:4 61:11 69:7 174:14 medical 129:16 149:13 183:10,12 Medvin 5:4 meet 28:5 107:16 108:24 120:6 121:5 121:12 139:8 meeting 1:4 4:4 6:23 8:1 10:25 11:3,4,8 12:2,10,13 13:17 13:22 20:24,25 22:14,14 24:11 25:8 26:11 55:24 68:19,24 72:20 86:11 90:18 117:20 117:23 118:3,18,23 119:11 120:3 121:25 122:2,3,22 123:2,6,12,12,13 123:17 124:9,16 125:8,10,22 141:6 164:13 170:18 196:23 197:3,11 199:5 205:19 206:11	meetings 25:5,11 118:2,5,7,13 119:5 123:4 204:11 member 8:3 21:13 46:24 69:24 81:12 198:2 202:10 203:12,18 members 2:1 6:18,21 8:15 9:7,23 10:8 11:15 12:13 15:16 49:16 64:21 65:13 66:12 90:16 91:25 113:1 116:10 117:15 119:14 124:6 125:14 126:22 130:14 153:23 175:22 177:13 190:22 196:9 198:21 201:11,13 206:9 memo 176:5 men 57:21 mention 11:23,23 14:17 69:22 78:7 126:1 mentioned 20:9 26:5 58:11 92:17 138:7 144:2 150:16 159:15 202:4 mentions 39:8 40:4 mentor 78:16 80:10 mentored 81:17 mentoring 80:21 Meo 2:3 4:17,18 23:18,19 24:1 30:4 30:6,10,13 41:3,5 41:22 48:6 62:14 63:11,15 65:4 69:11,13,19 71:5 73:23 74:12,20 85:17 86:6,9,14,18 89:1,6 90:5 91:20 92:22 93:9,15,22 113:21 114:9,12,14 115:2,5,18 116:4 124:4 125:4 147:1 147:3,19 149:19 150:4,12,21,23 151:20 152:8,13 171:20 172:23 173:5,10,24 174:4 180:1,6,8 185:7
--	--	---	--	--

200:10 203:21 204:3,6 205:21 Meredith 2:8 93:4 merit 147:25 148:10 150:6 meritless 148:8 messages 188:3 met 108:6 139:7,9 157:7 methodology 176:6 Miami-Dade 114:8 MICHELE 2:10 micromanage 86:21 87:1 micromanagement 204:7 microphone 180:20 Microsoft 27:20 middle 67:14,15,17 109:6 153:20 205:7 mike 76:3 180:21 mileage 102:22,22 Millennium 93:21 million 47:6,7 48:25 49:1 95:19 176:24 199:5,6 204:13 millions 200:2 201:6 201:6 mind 38:13 56:6,15 76:19 138:10 152:6 173:9 minds 23:7 mine 52:14 Mine's 30:16 minimal 63:19,20 64:10 minimalizing 198:9 minimizes 62:6 minimum 84:2,15 85:13 minimus 83:12 minor 129:7 minute 11:20 61:23 minutes 6:9 8:20,24 9:11,14,17,22,25 10:6,13,15,18,24 11:2,6,9 13:5 49:21 63:1 74:21 92:5 126:13,16 175:2 180:15 197:10 minutia 204:4 Miramar 57:20	miscoded 59:18,24 misleading 201:19 missed 128:24 144:5 missing 14:14 19:5 19:13 25:7 33:24 66:20,22,23,23,23 66:24 67:3,4 mistakes 77:9 99:25 misunderstanding 185:20 mitigate 77:21 modernizing 47:3 modify 115:11 moment 65:14,15 momentarily 37:3 Monday 72:20 96:2,6 96:8,12 120:8 money 33:5 42:2,10 44:23 45:16,20 50:23 51:15 52:21 55:11 68:3,5,7 71:18,21 76:23 82:4 100:21 104:21 144:19,25 145:9 147:21 monitor 30:7 78:21 monitoring 78:22 81:8 85:1,20 monitors 78:23 month 36:25 37:3 40:11 46:17,18 47:12 57:2 102:1 120:7 121:3,9 206:10 month-end 35:15 monthly 27:23 28:2 30:10 months 23:6 129:11 145:3 172:1 months' 184:24 Moquin 129:7 155:9 155:11 157:5 158:23 183:12 Moquin's 173:23 Morgan 154:24 155:9,11 157:6,7 157:12,19 160:12 186:8 189:1 Morgan's 173:22 morning 4:10 5:22 32:3,8 133:19,19 motion 7:5,12,20	8:24 9:13,16 10:11 10:14,17 11:18 41:15,24 45:25 47:19,24 49:3,9,19 50:24 51:6,10 52:3 55:13 56:15,18 59:10 60:8 61:2,3,5 62:9 63:5,6 64:4,5 64:7,24 65:1,6,11 66:8 73:17 75:11 75:20 81:7,21,22 83:19 85:17,23 88:13,25 89:7 90:13 91:5,7,10,17 92:14 99:16 113:4 113:5 114:18,21 115:3 116:13 117:11 124:18 125:17,21 126:12 126:19 169:24 170:2 174:7 175:6 176:21,22 189:16 189:19,22 190:13 192:3 194:11,13,16 195:1,14,22 197:12 197:21 203:4,7,10 206:4,5,6 motions 65:10 66:1,9 82:1 176:24 Motiwala 2:15 5:20 5:20 mousetrap 60:17,17 mouth 57:8 192:14 move 6:9 7:2 8:19,21 9:3,24 16:5 47:21 51:11 52:8 53:9,12 54:25 61:9,10,20 61:20 62:2,2 63:9 63:10,12 64:1,1,8,8 99:17 101:10 103:5 112:3,4,12 113:9 113:17 124:1 125:7 125:9,21 126:12 131:10 132:24 134:24 148:8 175:4 176:20 177:3 191:24 194:5 moved 8:11,19 47:6 48:20 115:25 191:18 moving 7:17 8:1 63:4 115:21 167:18	205:8 multiple 18:25 52:20 70:3 118:13 multitude 70:15 Munnings 3:2 127:12 127:12 131:3 mutually 182:22 <hr/> N <hr/> name 67:24 70:9 115:12 127:15,16 127:21 150:19 151:4 named 134:10 153:25 154:4,8 182:19 names 153:22 naming 115:14 narrative 129:1 Nathalie 2:4 4:24 116:5 nature 35:7 80:25 105:14 108:7 134:25 160:11 nay 196:13 necessarily 67:14 necessary 93:10 178:8 187:15 188:17 necessitated 37:13 need 24:20 34:5 35:9 38:21 40:1 47:24 54:4 56:13 60:8 68:18 72:5 73:3,10 77:6,7,8,16 78:1 83:5,7 84:12,21 85:1 88:2 99:24 100:22 101:16 104:2 110:2 112:8 118:1 119:5 121:9 122:22 126:9 159:22 175:6 186:5 186:6 188:7 197:9 197:21 202:3,9 205:21,23 needed 66:22 68:14 92:17 108:15 135:7 needs 12:3,4 31:23 45:17 58:23 77:11 81:7 85:4 111:14 111:17 114:20 115:16 119:22	197:10 205:18 negated 36:21 negating 40:17 negative 14:3,5,5,23 16:24 27:4,8,18 31:14,23 32:1 33:4 33:9,16 35:15 37:2 82:14,18 neglect 14:18 negotiate 155:24 156:2 185:17,18 187:6 190:10 negotiated 105:19 154:14,18 155:2,6 156:12 164:17 179:14 183:14 185:8,13 186:21 187:14,23 188:18 190:9 193:21 negotiation 155:8,13 159:2 176:6 negotiations 137:22 154:17 155:6,18 173:17 neighboring 79:14 neither 26:20 never 26:3 55:19,20 57:7 77:14 83:9 139:17 147:13 186:16 200:5 new 26:5 29:21 42:9 42:16 43:10,14 78:15,16 80:5 81:12 151:18 176:21 198:5 205:23 newer 198:4 nice 150:14 night 15:16 118:22 nightly 45:18 nine 13:20 113:23 Nobody's 199:8 nodding 52:25 85:14 non 22:18 62:4 non-accountants 37:24 Non-BSC 18:22 20:15 22:18 28:8 30:1 79:5,13 non-business 24:15 non-disclosure 128:11,20 129:2
---	--	---	--	---

135:19 159:16 178:7,21,22,25 180:9 non-disparagement 152:12 180:9 non-fee 61:22 non-finding 159:11 Non-Traditional 2:19 6:2 nonprofessional 105:23 normal 135:25 normally 144:16 148:25 north 2:18 5:23 73:1 Notary 207:4 note 12:14 15:25 71:6 129:12 148:21 184:10,23 187:5 188:17 noted 17:7 55:2 136:23 178:7,25 191:23 198:6 notes 85:15 129:13 191:4 207:9 notice 30:2 118:17 noticed 31:7 noticing 31:10,11 93:2,5 notify 35:18 175:21 novel 105:7 November 120:15 number 6:7 8:12 10:12,12 13:7,15 13:18,20 16:5,6,6 16:12 17:11,13,23 18:6,8,9 19:11 26:25 27:1 45:3 51:17 59:14 64:25 66:3,16 91:8,17 92:4 101:15 104:11 107:4,12,13 117:19 125:18 126:25 127:2,3,7 136:6 155:3 163:12 164:11,12 171:23 172:19,20 176:9 180:25 182:2 196:22 numbers 76:24 numeral 158:20 nutrition 46:13	O objection 105:5 obscures 23:8 observation 18:14 34:23 165:5 168:14 175:16 177:3 190:4 191:2,13 194:2 195:2 observations 117:2,3 167:12 obtain 188:2 obvious 16:22 105:21 110:9 145:17 obviously 58:7 68:13 68:20 74:17 75:8 93:23 94:18 104:1 136:9 170:17 198:10,11,16 202:21 occurred 170:12,19 occurrences 176:1 191:15 occurring 31:17 69:19 October 20:25 70:5 odd 99:19 off-site 12:2 offense 120:21 offer 23:9 52:12 147:20 offerings 31:20 office 2:6,14,15,16 5:14 42:6 54:23 58:24 67:25 78:11 80:17 81:3 93:4 95:7,18 97:9 107:21 108:9 109:14 129:18 130:1 154:2 165:9 175:19 179:5 202:2 203:2 Officer 2:15,15,16,16 5:21 87:11 115:14 128:1 offices 80:19 96:8 officials 134:6 oh 10:2 26:23 27:9 31:1 42:25 65:2 71:12 103:21 104:16 113:16 114:20 116:14	122:2 127:8 145:1 145:18 152:13 176:17 178:24 196:20 OIG 192:16 okay 4:8 6:5,8 7:7,13 7:17,23 8:6,11,14 8:18 9:10,16,19 10:2,11,17 11:10 11:12,18 12:17,21 13:2 16:4,6 17:5,18 17:25 18:15 21:3 21:10 22:16 24:3 24:24 26:6,21 29:4 29:16 30:13,14,24 31:7 33:17 34:10 36:6 37:15,19 38:19 39:24 41:2 42:8 45:8 47:18,24 48:5 49:2,15,19,20 50:17 51:6,9,25 53:12,21 55:12 61:2 62:22 63:9 64:17,20,24 65:12 65:19,20,24 66:5,8 66:15,16,18 69:4,8 73:11 75:6,22,23 76:15,16 77:8 78:4 79:23 81:1,16,20 81:23 82:7,21 83:1 83:17,20 90:13 91:3,4,12,17 92:3 92:20,24 94:2,10 94:16,21 95:9,13 99:3,14,15,21 100:6 103:21 104:16,19 107:3 109:3,4 110:11 112:1,22 113:4,16 115:19,21,24 116:3 116:9,13,14,17 117:9,9,10,12,14 117:18 118:16 123:22 124:18,23 125:2,5,7,11,17 126:19,25 127:18 130:17,20 131:5,11 131:23 132:4 135:22 137:18 138:23 139:17 140:16 141:11 142:21 145:14,18	146:1,15 149:19 150:12 152:10 153:2,15,16 154:18 154:22 155:5,12 156:13 157:9,25 158:20 159:13,23 160:20 161:17,18 162:10 163:15 166:14,20,21 168:10 169:22 170:4 171:23 172:21 175:4 177:10,16 178:2,11 178:17,24 179:1,25 180:17,19,23 181:13 182:1,6,12 183:17 184:8,19 186:25 187:8 188:3 188:13 189:4,5,11 189:15 190:12,17 190:19,25 191:11 191:12 192:12,16 192:25 194:9,11,15 194:19,20,21 195:22 196:3,8,10 196:13,20 197:4 201:13 old 142:13 200:12 omnibus 116:6 on-call 46:14 on-line 39:19 47:7 once 21:7,10 29:10 108:25 113:12 144:24 ones 16:15 19:8 22:11,13,13 23:4 23:14 43:22 93:24 98:5 107:7 141:18 198:5 201:11 202:24 ongoing 15:2 online 6:16 48:23 57:23 74:18 open 8:4 operate 38:11 48:20 122:24 operating 40:25 operations 2:8,13,14 5:17 87:10 134:23 151:19 opine 129:18 166:23 167:12 169:16	170:12,14 172:4 192:5 opinion 21:11 67:16 80:13 109:17 164:14,18 165:6,10 167:1,6,6,21 169:2 169:5,10 171:15,24 172:7 174:10,12,14 174:25 175:1,8,19 188:2 191:20 opinions 165:15 179:22 opportunities 31:21 33:7 55:8 59:18 71:1 opportunity 32:15 99:25 oppose 9:8 196:12 opposed 8:16 10:9 11:16 35:5 49:17 64:22 66:13 91:4 92:1 113:2 116:11 117:16 124:12,23 125:15 126:23 147:7 168:25 177:14 190:23 196:10 option 46:23 52:25 55:18 57:10 58:7 109:22 122:20 options 56:14 58:10 139:14 order 4:4 9:11 15:22 28:25 68:23 146:25 203:20 ordered 130:1 orders 149:15 organization 55:9 84:5 organizations 15:6 original 37:11 62:9 originally 13:16,21 192:1 outcome 76:14 output 97:14 outs 78:19 outside 15:3 85:12 172:4 175:20 outsourced 103:21 outstanding 22:9 overall 198:16 overcome 101:22
---	--	--	--	--

overnight 57:4 181:10	82:9,13,18 83:1 98:16 119:2 129:3 134:16 151:24,25 152:1 166:9 167:3 167:10 179:14 180:9,10 183:15 189:1 198:12	payroll 13:20,25 68:18 80:22 92:4 92:12,15 94:6,11 94:12,21 95:14,20 95:23,23 96:1,5,9 96:21 97:3 98:12 98:13,15,17 99:10 99:17,22 102:6 107:16 108:6,25 110:21 111:5,7,11 112:7,11,12,16,20 113:25 114:2,17,23 116:2 162:9 163:21	94:21 95:2 97:1 100:9 108:9 133:7 142:2 153:23 154:1 154:4,5,7 171:1 personally 81:6 181:8 personnel 15:21 163:17 personnel/position 177:17 persons 132:10 perspective 29:10 156:23 205:21 Peter 2:5 5:9 82:7 201:24 Phillips 2:16 102:2 115:9,13,13 132:25 phone 4:22 51:22 52:19 57:11 102:15 141:3 Phyllis 5:5 physically 100:11 physician 183:13 physician's 183:10 pick 42:24 126:17,18 134:15 159:4 194:16 picked 13:5 138:8 pickup 42:23 47:11 pickups 40:9 45:1 46:13,14 47:10 57:4,5 picture 69:2 100:14 pictures 38:10 piling 118:13 Pioneer 93:21 piranha 142:10 place 27:16 28:1,16 29:12,22 30:18 75:19 79:21 83:8 88:9 104:6,7 159:12 200:10 placed 135:6 Plains 27:21,22 38:9 38:11 79:10 plan 113:8,11 125:19 126:2,15 130:4 199:17 201:25 202:6,6 203:3 205:17 platform 61:22 62:6 play 32:13,20 73:3	141:17 please 9:15 10:6 13:12 44:11 49:8 61:4,5 65:14,15 78:25 124:10 125:24 127:15 139:3 140:17 185:2 205:12 Pledge 4:5,6 plenty 131:21 plus 171:11 pockets 48:19 point 8:18 11:11 15:7 19:18 22:18 32:9 34:3 60:11 70:17 71:17 77:20 81:24 84:8,25 101:15 104:4 116:15 123:23 124:12 139:21 148:19 156:20,21 159:2 170:16 173:12 183:3 191:16 203:22 pointed 174:9 points 56:2 69:21 172:2 policies 73:13 87:1 134:20 141:17 158:23 163:18 175:24 179:11 185:17 187:17 191:14 202:1 policy 75:3 129:13 137:4,6 141:24 143:15,15 145:3 151:13,15 168:22 175:24 176:3 183:7 183:18 184:9,21,25 185:9,11,14 190:11 191:23 193:14,14 193:17 194:3 195:5 197:9 Pompano 57:20 poor 51:3,3 popular 203:1 population 53:13 portion 52:3 178:3 position 79:12 118:25 135:6 positions 101:3 positive 14:8
P				
p.m 1:16 206:11 PA 3:6 packages 6:17 packet 143:2 page 34:10,16 35:11 35:12 36:3,16 37:22 39:7,21 40:7 40:18,20 54:15,16 67:5 94:11,16,17 97:22 134:9 159:24 160:3 168:13,20 175:15 177:3 182:11 187:1 195:2 pages 7:21 19:5,16 20:20 22:2 34:16 34:17 65:16,21,25 66:2,10 144:11 paid 58:25 92:24 98:19 100:21,22 103:19,20 106:6 129:8 149:25 152:3 161:5 162:18 183:25 184:1,11,12 184:12,14 187:1 188:14,15 189:2 painful 42:15 paper 97:25 99:4,17 99:23 101:10,24 102:1,8 111:24 112:5 152:22 153:3 162:2 191:6 194:24 paperwork 143:20 parents 122:14 198:20 parking 71:20 Parkway 14:21 17:19 17:24 65:16,22 66:10 parliamentary 125:1 part 14:1 29:19 73:3	26:22 33:25 83:4 133:20 178:6 particularly 32:11 parties 6:22 154:14 partner 79:14 party 128:17 pass 203:10 passed 7:5,12,21 65:10 66:9 92:14 111:12 142:5 path 169:5 patience 34:7 204:18 patient 58:16 pattern 92:23 93:5,8 patterns 93:1 pause 180:13 pay 58:7 59:1 75:17 79:20 100:18,19 110:13 127:23 129:11 140:18 148:4 149:2,13 150:10 151:5 179:9 180:4,25 187:19 paycheck 54:3,3 paying 57:11,22 59:11 130:6 payment 48:22 50:5 53:16 100:10 111:4 111:8,16 149:22 154:10 160:2,24 162:11,12 183:15 184:15 187:23 payments 48:17 50:14,15 127:5 129:20 132:5 149:4 154:11 166:12 167:15 184:5,14 191:7 192:7 194:8 194:25 payout 187:15 188:20 payouts 128:14 178:3	pays 130:6 pending 140:19 195:11 people 24:13 38:2,20 45:18 53:25 54:2 56:9 76:22 77:22 82:17 85:6 87:5 88:9,12 89:16 90:20,21 95:15,25 96:1 97:17,23 98:14 99:11 100:14 100:21 101:3 106:14 111:1 120:11 121:16 127:9 128:4 138:7 138:22 147:21 151:4 154:6 165:22 198:12 199:11 200:15 205:23 percent 24:14,22 48:10,10 51:5 80:3 perfect 81:9 perform 154:15 165:13 174:24 performance 84:3 85:9 127:4 206:2 performed 130:24,25 performing 170:15 period 42:5 70:8 80:3 111:5,5,11,13 122:8 158:12,18 permissible 187:17 187:21 Perrone's 54:23 persevered 149:22,25 person 44:4 57:16 62:16 78:2 80:17 80:23 81:8 87:13 89:18 94:6,7,13,14	personnel/position 177:17 persons 132:10 perspective 29:10 156:23 205:21 Peter 2:5 5:9 82:7 201:24 Phillips 2:16 102:2 115:9,13,13 132:25 phone 4:22 51:22 52:19 57:11 102:15 141:3 Phyllis 5:5 physically 100:11 physician 183:13 physician's 183:10 pick 42:24 126:17,18 134:15 159:4 194:16 picked 13:5 138:8 pickup 42:23 47:11 pickups 40:9 45:1 46:13,14 47:10 57:4,5 picture 69:2 100:14 pictures 38:10 piling 118:13 Pioneer 93:21 piranha 142:10 place 27:16 28:1,16 29:12,22 30:18 75:19 79:21 83:8 88:9 104:6,7 159:12 200:10 placed 135:6 Plains 27:21,22 38:9 38:11 79:10 plan 113:8,11 125:19 126:2,15 130:4 199:17 201:25 202:6,6 203:3 205:17 platform 61:22 62:6 play 32:13,20 73:3	141:17 please 9:15 10:6 13:12 44:11 49:8 61:4,5 65:14,15 78:25 124:10 125:24 127:15 139:3 140:17 185:2 205:12 Pledge 4:5,6 plenty 131:21 plus 171:11 pockets 48:19 point 8:18 11:11 15:7 19:18 22:18 32:9 34:3 60:11 70:17 71:17 77:20 81:24 84:8,25 101:15 104:4 116:15 123:23 124:12 139:21 148:19 156:20,21 159:2 170:16 173:12 183:3 191:16 203:22 pointed 174:9 points 56:2 69:21 172:2 policies 73:13 87:1 134:20 141:17 158:23 163:18 175:24 179:11 185:17 187:17 191:14 202:1 policy 75:3 129:13 137:4,6 141:24 143:15,15 145:3 151:13,15 168:22 175:24 176:3 183:7 183:18 184:9,21,25 185:9,11,14 190:11 191:23 193:14,14 193:17 194:3 195:5 197:9 Pompano 57:20 poor 51:3,3 popular 203:1 population 53:13 portion 52:3 178:3 position 79:12 118:25 135:6 positions 101:3 positive 14:8

<p>possibility 54:12 120:17 143:6</p> <p>possible 120:1 132:20 139:12</p> <p>possibly 28:22</p> <p>posted 6:16,23</p> <p>posting 102:5</p> <p>postponed 13:8</p> <p>potential 137:16 191:22</p> <p>potentially 120:17 136:5 149:8 151:12</p> <p>power 90:7</p> <p>practical 42:5,23</p> <p>practically 182:10</p> <p>practice 34:21 38:5 38:12,25 39:9,10 40:12,16 42:4 43:11,24 46:21,25 47:3,15 49:10,13 70:15 73:14,18 79:9 84:22 87:22 94:18 114:6</p> <p>practices 112:6,10</p> <p>pre-numbered 14:14 66:23,24,25 67:4</p> <p>preface 76:20</p> <p>preference 170:1</p> <p>preparation 96:10</p> <p>prepare 164:14 167:5</p> <p>preparer 94:7,11</p> <p>preponderance 111:2</p> <p>prequel 76:1</p> <p>present 5:8 20:22 26:10</p> <p>presented 13:17 20:5 20:24</p> <p>presume 48:9 138:21 184:15</p> <p>pretty 16:13,21 56:25 76:21 86:24 149:16 184:4</p> <p>prevent 50:7 171:12 200:9</p> <p>previous 25:5 40:25 74:6 80:16 92:13 107:25 134:7</p> <p>price 29:9</p> <p>primarily 92:13 162:7</p>	<p>principal 16:9 27:7 28:9 30:3 34:18 35:19 43:2 67:17 67:18 69:14 78:21 87:19 89:24 93:10 96:16 107:14 108:12,22,24 110:18 111:17 113:24 114:2,15,23 116:1</p> <p>principal's 16:19 95:6,7,11 98:17,18 115:7</p> <p>principals 16:16 36:17 72:3,20 87:21 88:21 110:19 116:19</p> <p>print 74:19 104:18</p> <p>printed 93:11</p> <p>printing 74:25 75:2</p> <p>prior 34:23 37:12 73:16 75:11 114:25 115:1 153:23 167:25 169:11 170:15 175:22</p> <p>prioritized 203:5</p> <p>priority 30:22</p> <p>PRITYKINA 2:10</p> <p>privy 154:17 155:3</p> <p>probably 13:14 39:3 74:7 97:7 118:11 150:7,25 164:6 170:23 204:20</p> <p>problem 11:2 16:25 31:11 39:6 85:10 178:18 189:20</p> <p>problems 34:5 76:8</p> <p>procedure 125:1</p> <p>procedures 14:13 35:6 37:21,22 38:4 38:21 77:2,3,4,6 84:21 92:4,12 95:24 163:18 176:1 200:10 203:17</p> <p>proceed 130:21 131:4</p> <p>proceedings 4:1 207:7</p> <p>process 2:21 20:10 27:6,12 28:5 29:22 60:15,22,22 80:21 82:11 99:18 112:19</p>	<p>119:15 134:1,24 135:2,25 136:10,24 146:25 148:6,6,17 148:21 162:19,24 176:4</p> <p>processes 89:17 95:23,24 112:11,13 112:21 137:1,3</p> <p>processing 26:18 48:22</p> <p>processor 94:22 97:2 108:6,25</p> <p>processors 96:2</p> <p>procurement 2:21 153:25 154:1</p> <p>prod 193:7</p> <p>professional 21:11 105:10,23,24</p> <p>professionalism 105:9</p> <p>program 34:19 79:4 82:18</p> <p>programs 33:8 122:16</p> <p>progressed 23:24</p> <p>prohibit 165:22</p> <p>prohibited 159:19 179:3</p> <p>project 132:1</p> <p>prolong 90:18</p> <p>promise 126:13</p> <p>properly 27:11 33:13</p> <p>property 72:8,11 100:11 141:3</p> <p>propose 70:19</p> <p>proposed 47:23 49:13 117:20,23 172:5,10</p> <p>proposing 87:3</p> <p>protocol 167:20</p> <p>protocols 76:25</p> <p>prove 68:5</p> <p>provide 31:18,20,21 40:2 73:25 100:9 141:4 145:18 150:9 150:25 164:19 167:6</p> <p>provided 14:22 33:14 49:11,12 73:18 108:14 145:20,21 153:13 168:2 183:13</p>	<p>providing 52:18 194:23</p> <p>provision 44:24 193:24</p> <p>provisions 128:16 193:25</p> <p>provoked 106:20</p> <p>PTA 53:18</p> <p>public 4:11 12:18,21 12:24 39:14,16 127:4,19 130:18 131:7 140:25 141:19 145:23,24 147:5 198:16 203:19 207:5</p> <p>pull 123:5 141:24</p> <p>pulled 70:10 126:10</p> <p>pulls 83:18</p> <p>punching 99:12</p> <p>purchase 57:23 62:15</p> <p>purchaser 63:22,23 64:11</p> <p>purchases 63:17 64:10</p> <p>purposes 63:3,15 85:21 204:14</p> <p>pursuant 141:13,15 185:9</p> <p>purview 85:12 106:18 202:5</p> <p>push 120:14,23</p> <p>put 14:18 25:14 28:1 28:15 29:1,22 30:23 40:1 52:19 57:7 63:6 67:24,25 68:23 76:8 88:9 97:18 102:23 104:19,21 109:15 118:24 119:4 124:3 132:9 136:18 140:14 154:2 162:20,25 168:18 174:23 176:9,12 181:10 185:10 200:10 203:3</p> <p>putting 84:13 151:14 192:13</p>	<p>question 19:12,24 20:12 21:4 23:10 23:20 25:19 26:2 26:22 32:23 39:9 40:3 48:6 68:2 72:25 82:6,8 90:19 100:6 101:12 106:4 107:13 110:8 111:19,21 116:18 128:10,19 129:5,17 132:11 133:15 138:22 142:15 143:5 146:2 150:18 152:7,24 156:7 157:2 161:3 166:3 166:9 176:8 182:19 183:23 184:20 185:16,16 186:2,3 187:4,7,20 188:13 190:4 193:12 198:8 198:18 200:22,23</p> <p>questioning 88:11 184:9</p> <p>questions 15:25 26:16 30:14,24 49:25 56:6,12 78:24 85:3 92:18 92:21 94:4 96:22 127:24 128:6 130:9 130:13 131:4,6 143:2 147:1 152:11 156:1 163:9 178:15 187:25 199:16</p> <p>quick 30:16 33:18 54:10 115:9 116:18</p> <p>quickly 68:12 112:2 138:8 182:24,25 184:4</p> <p>quilt 52:13</p> <p>quite 69:9</p> <p>quorum 122:21 172:17 177:23,24 178:1</p> <p>quote 128:15</p> <p>quote/unquote 205:7</p> <p>quoted 144:5</p> <p>quoting 38:15</p>
R				
<p>R 1:22 207:4,14</p> <p>RADCLIFF 2:11</p> <p>raise 120:10</p>				

raised 56:6,7 137:15 138:13,22 204:12 raises 185:15 raising 178:14 ramifications 77:12 77:12,16 171:10 ran 118:18 rationale 7:14 46:3 149:21 176:6 Raul 3:6 127:16 re-read 61:3 read 29:25 34:25 38:25 68:20 74:18 74:19 134:16 143:23 185:7,12,14 194:18,21 197:8 reader 19:17 readily 85:2 reading 21:24 39:12 45:11 74:10 76:19 107:14 129:4 ready 13:6 53:7 130:20 180:17 191:4 192:3 196:3 real 66:6 68:12 93:8 109:11 112:2 115:9 188:9 reality 149:6 realized 76:21 162:20,24 realizing 33:4 really 16:11 31:18 34:4 42:23 47:3 62:8 66:25 67:13 71:9 74:1 78:12,17 80:7 86:11 90:6 92:4,6 93:16 104:2 104:8 105:7 106:13 122:7 134:15 145:16 200:5,21 205:17,22 reason 28:13 52:11 70:18 72:6 83:11 86:18 87:7 119:2 120:5 136:19 200:14 reasons 55:1 69:22 70:3,16 72:14 73:9 188:1 Rebecca 2:3 4:15 106:25 115:24 Rebecca's 84:25	recalculation 154:16 recall 29:24 150:19 receipt 14:12,14 17:1 33:25 66:22,24 67:3,14,23 68:4 69:18,24,25 70:6 70:12 71:16 receive 47:21 100:10 160:16 188:8 195:8 received 15:8,9,11 50:4 129:10 149:4 receiving 59:5 131:6 recess 123:11 180:16 recited 4:7 recognize 70:25 recommend 34:17 40:5 114:12 128:11 131:3 159:18 recommendation 34:15 40:18 43:21 43:24 60:8,13 65:6 113:22 129:2 150:13,23 151:8,9 151:10 159:7,7 160:4,9 161:1,4 165:25 167:18,23 168:1,15 169:10 170:7,9 171:13 172:2 174:1,3 175:12,16,23 177:8 178:12 182:6 185:2 189:22 190:1,6 191:3,25 recommendations 43:7 65:9 108:21 108:22 131:16 137:6 151:23 153:9 159:15 163:22 164:9,25 167:25 194:14 195:24 recommended 76:9 136:4,14 152:17 168:22 194:2 recommends 128:12 reconciled 96:14 reconciliation 14:12 96:9 reconciling 96:3 reconfigure 102:11 114:11,22 115:25 reconvening 180:24 record 11:5 147:16	156:14 185:25 207:8 Recordex 196:6 recordkeeping 110:18 111:22,23 112:5,12 recounted 160:10 red 28:17 38:15 41:25 42:21 47:16 redistributed 50:16 refer 74:13 75:4,5 193:5 194:6 195:6 reference 24:4 195:18 Referenced 127:6 references 163:19 referred 73:25 reflect 11:6 40:12 reflected 11:8 regard 152:15 172:11 173:1 regarding 92:19 140:10 141:4 144:16 164:16 regards 36:16 99:22 region 2:17,18 32:25 73:1,1,2 80:19 116:22,25 117:1,4 117:8 regional 2:17,18 5:23 5:24 15:13 32:25 72:24 89:25 107:20 regions 116:21 regular 108:4 123:17 164:13 regularly 47:13 regulation 42:22 regulations 42:1 regulatory 119:7 related 47:23 49:14 70:4 127:5 152:8 160:21 177:18 relates 36:20 101:24 159:3 relating 178:3 relationship 46:12 relative 160:2,23 relatively 129:6 release 37:13 released 79:16 relevant 144:9 relook 118:24	relying 44:7 remains 20:12 154:8 remediate 85:20 remediation 85:21 remember 26:14 68:25 70:4 71:18 78:10,11 87:6 reminding 52:15 remove 7:19 40:8 63:4,5 124:3 154:7 removed 28:25 47:9 47:10 151:2 154:3 removes 151:4 removing 120:17 rendered 40:16 rental 50:6 59:1 rentals 50:18 repeat 35:7 175:6 176:25 177:7 repeated 34:15 76:8 repeatedly 31:23 repetition 90:20 reply 165:11 report 14:18,19 15:4 18:16 20:17 21:15 22:12,13 23:5 28:10 35:15 36:24 39:12 73:16 74:5,9 93:11 96:15,18,21 105:6 111:14 114:16,17 127:4 138:8,25 140:11 141:21 142:18 150:14,20 153:25 154:4,6,8 155:2 166:16 168:20 175:11 191:1 195:2 196:25 197:5,6 207:7 report's 19:5 reported 23:23 reporter 1:21,22 3:3 127:22 207:4,14 REPORTER'S 207:1 reporting 1:22 3:3 14:15 23:22 34:20 reports 14:12 15:14 17:15 18:1 20:1 25:4 27:17,23 29:25 40:1 68:14 68:17 87:6,8 114:5 119:7 193:23,25	200:1,4 represent 19:24 representative 140:25 141:6 representatives 11:24 16:1 28:6 represented 155:25 reprint 93:14 reprinting 93:7 request 135:4 159:25 160:22 164:14 167:1,5 180:14 188:1 203:13 requested 6:18 165:6 requesting 24:6 25:16 165:9 175:18 191:20 requests 203:6 require 28:24 103:12 109:21 110:10 176:4 required 44:21 47:9 47:11 73:8,9 79:7 93:14 163:17 184:5 199:23 200:13,25 202:16,22,23 205:7 205:16 requirement 177:18 requirements 83:24 84:2,13,15,20 85:13 requires 183:9 184:21 203:19 204:17,25 requiring 105:15 requisite 163:16 rescind 64:3,5 rescinded 64:6 research 112:13,15 161:12 resign 134:10 135:9 139:14 resignation 158:24 182:5 183:14 resigned 140:21 resolve 119:12 Resource 2:20 178:13 resources 54:21 85:2 163:21 198:19 203:23 respect 12:10 13:23
--	--	---	---	--

14:24 respond 26:17 36:12 44:11 86:14,16,17 170:21 responded 192:20 responds 19:21 response 5:6 8:17 9:9 9:20 10:4,10,20 11:13,17 18:19 27:24 28:12,14 29:8 36:8,15,20,21 37:10 40:6,17 44:7 49:6,18 64:19,23 66:14,17 68:12 70:19 72:12 91:6 92:2 107:14 109:1 112:24 113:3 116:12 117:17 124:24 125:16 126:24 128:3 130:19 133:13 134:12 138:6 160:4 161:1 163:23 164:25 165:25 167:1 168:24 177:15 181:25 182:7 189:23 190:2 190:6,20,24 192:21 194:10 responses 15:8,11,13 28:4 35:23 178:11 responsibilities 14:14 responsibility 14:2 responsible 87:20 89:17,18 rest 51:11 104:23 164:9 195:9,14 196:14 restate 184:19 restricted 21:8,18 result 33:9,15 152:18 154:15 resulted 197:13 results 112:11,18 130:3 136:11 149:17 192:17 retain 94:6 retained 47:14 retire 139:15 142:13 157:13 186:5,7 189:12 retired 121:21 186:8	189:2 retirement 157:14 182:5 189:10 retiring 157:8 retroactive 93:6,15 100:17 110:13 111:4,8,16,17 retroactively 111:20 retros 100:15 return 70:5 156:21 review 7:20 34:18 36:18 59:23 60:13 79:8,10,11 88:8 89:3,9 108:11 189:25 190:14 195:3 197:10,21 reviewed 28:2 35:23 36:16 40:7 87:16 114:4 reviewing 60:15 88:3 88:3,7 129:24 173:22 200:9 reviews 203:6 revising 191:14 revision 40:23 revoke 158:15,16,17 revoting 66:7 RFP 46:10 rid 138:7 riddle 82:9 right 7:17,22 9:13 14:20 15:3 17:19 23:25 30:9 32:10 34:13 45:6,7 54:8 55:25 59:21 63:25 64:17 73:5 78:2 83:3,22 85:23,25 89:7,15 91:7,15 93:12,16 95:25 97:12 99:2 100:12 100:13 102:20,24 103:22,22 104:4,25 110:5 111:18 115:8 116:7 118:4 119:20 121:19 123:25 124:5 125:6 135:16 146:13,16 149:7,8 150:2 153:20 157:21 158:1 161:21 163:11 165:4 177:2 179:25 181:23 183:5	186:12,15 188:15 192:15,15 197:17 199:8 rights 137:17 148:23 148:25 149:10,11 149:16 182:17 risk 132:7 134:1 roads 153:18 Robert 2:4 5:2 robust 149:16 role 80:16 204:7 roles 96:22 roll 4:9,13 rolling 66:18 rolls 186:4 Roman 158:20 Ron 154:24 roofing 199:6 200:17 200:19 205:10 room 1:11 109:24 121:16 133:7 172:19 189:20 198:5 root 85:9 round 22:22 27:24 route 102:3 routine 110:21 routinely 57:2 122:17 rule 43:17 rules 143:14 163:19 181:4 193:8 run 27:17,23 36:24 37:2 96:6,18 111:7 111:14 120:15 running 31:22 181:6 189:17 rushing 8:7 Ruth 2:2 4:13 Ryan 2:21 6:3 27:13	sample 21:10,17 SAP 96:22,24 102:11 114:11,22 115:11 115:19 sat 147:19 satisfied 130:3 192:17 saw 28:4 43:1 94:19 102:2 118:22 129:17 186:7 187:3 saying 6:8 39:18 40:5 55:22 59:8 60:13 70:2 72:4 76:21 77:21 81:3,25 87:24 88:1,8,11 90:11,25 97:18 110:14 115:11 118:10 119:24 121:9 122:20 137:5 138:13 149:21 167:19 168:16 169:7 172:10 174:24 179:17,19 179:20,20 188:8,19 190:3,8 201:3 202:17 205:15 says 20:15 50:3 94:17 102:15 107:14 108:24 114:4 126:9 128:15 140:3 160:21 165:21 177:1 183:8 185:8 188:4 SBBC's 187:17 SC19-240 127:7 176:2 schedule 26:19 49:22 119:23 122:13 scheduled 13:22 118:5 120:2 scholastic 75:14 school 1:2 6:20 14:24 14:25 15:11,20 19:9 25:6 28:6,22 29:23 32:1,14 35:10 37:24 43:14 46:10,19,23 50:18 54:4 56:8 57:12,15 58:1,5,25 61:16 63:15,18 64:10 67:14,15,15,17 68:16,16 71:24	73:13 75:10 79:22 84:1 94:7,22,23,24 94:25 95:5 96:1 97:3 98:15 101:21 108:5 109:6 118:19 121:25 122:12,12 122:17,24 123:20 123:21 134:8 140:23 141:16 143:15 146:9 147:11,12,13 151:4 198:11 199:4 204:23 school's 118:25 school-related 140:24 schools 2:19 13:8,16 13:19,21,24 15:9,9 15:10 16:10,22 17:1,9,11 18:20,23 19:2,3,6,13,15,16 19:25 20:4,6,19,22 20:23 21:24,25 22:19 23:22,23 24:7,17,21 25:10 26:2,3 28:3,7,8,19 28:20 29:18 30:1,7 31:9,10,16,17 32:11,12,13,16,19 33:2,13 34:20 36:1 37:5 41:11 42:24 45:20 46:15,16,17 47:5 48:17 49:21 50:16,22 51:13,14 55:25 56:1 57:1,2 57:16 59:23 60:1 62:16 67:10,11 69:1 70:7 71:7,8 72:19 75:12 76:6 77:1 79:13,16 80:18 82:14 87:20 91:18 94:15 95:10 95:24 96:7 110:23 113:23 127:5 141:1 154:3 179:13 198:16 199:3,23 204:13,20 scope 21:7 24:3 167:3 Scott 3:5 127:21 Scott's 159:4 scraps 97:24 screw 187:9
--	--	--	---	--

SDA 107:1 113:12 123:23 126:14,18 127:3 165:8	174:10,12,13,14,20 seeking 174:25 seen 22:5 25:4,11 72:22 81:14 101:2 129:21 146:21 200:8 SEIFER 2:21 selected 13:7 49:21 91:18 self 88:8 141:21 self-insured 146:10 146:12 send 26:8,8 72:2 197:1 sending 35:2 sends 32:7 senior 88:1 89:4,4 90:3 sense 58:14 90:23 136:6 148:8 167:14 172:1 sent 18:18 155:21 202:1,3 sentence 140:17 Sentinel 3:5 127:22 separate 17:6 151:15 176:12 separated 93:1 137:13 182:22 separately 9:15 separation 127:5,23 128:15 132:12 133:17 134:12 135:1,10 136:21 142:2 143:15 144:3 144:9 148:19 150:9 150:17 151:5 164:16 165:19 178:4 179:1 180:3 180:10,25 182:4 183:16,20 185:4 187:11,13 188:10 191:8 192:6 194:8 194:25 September 20:24 134:4,5,9 140:15 142:1,3,19,19,20 159:1 187:13 188:6 service 1:22 43:3 45:21 46:11,13 54:14 93:1 98:9 104:10	services 2:22 31:25 100:10 session 70:7 122:12 set 17:7,9 57:3,14 61:8 67:10,10 86:7 98:18 100:3 108:10 114:7,11 119:18 121:8 setting 122:18 settled 133:15 135:14 settlement 132:5 133:24,25 135:13 136:20 147:6,23 148:3,11 150:4 172:5,10 173:2 176:7 179:18,21 193:8,9 settlements 133:22 settling 148:1 seven 109:9,10 158:15,16 severance 144:13,16 144:18,20,23 145:5 145:9 150:10 151:5 179:6,7,18,24 180:4 182:15,18 193:3,3,4,8,11,13 193:15,17,18,19,25 195:5 199:11 201:8 201:9 shadowing 79:18 shady 100:18 shalt 138:7 Shaun 128:2 Shaw 5:5 133:1 Shaw's 12:9 sheet 109:13 sheets 14:11 99:23 shocking 160:25 short 80:2 158:12 shove 126:9 show 25:7 109:17 111:14 136:16 187:1 showing 25:23 shown 23:12 shuffled 133:4 sick 129:11,14 154:25 158:21,25 182:2 183:5,8,13 183:25 184:12,24 185:6,18,21 186:2	186:3,4,22,23 187:2,9,11,15,23 188:5,8,11,20,24 188:25 189:3,5,9 189:12 193:3 195:4 side 27:22 45:19 87:19 89:18 sidebar 39:9 sides 37:20 83:25 sift 68:23 sign 67:21 96:17 101:20 105:16 109:21 111:17 116:1 142:15 145:7 158:18 signature 110:21 signed 140:4,11 141:7,8 142:12 157:3,4,5,7 158:13 significant 46:8 83:11 signing 106:9 109:8,8 113:24 signs 67:24 similar 60:2 96:21 135:12 176:1 191:15 simple 38:7 78:3 simpler 77:7 simplified 38:17 simply 161:11 175:7 single 42:23 47:10,12 58:12 106:6 154:10 154:11 183:15 184:14 sit 143:12 sitting 21:13 41:14 41:14 68:7 76:23 situation 19:20 26:12 83:10 104:3 157:18 162:16 178:9 179:5 183:11 191:22 six 97:7 145:2,3,4 178:1 181:12 187:24 sizes 21:10,17 skip 121:21 slash 97:22 175:20 smart 51:22 52:19 smells 193:4 Smiley 15:18 32:5 68:15 138:1,4	Smith 2:21 6:3,3 15:12 27:13,13 29:7,14,21 30:9,12 30:20 32:24 33:12 36:6,15 43:18 44:5 44:11 46:1,7 48:15 50:11,12 56:25 69:11,12,17,21 70:2,25 79:2 82:20 82:22 85:14,18 Smith's 89:13 socioeconomic 51:14 52:5 solid 119:6 solution 45:13 82:12 82:13 solve 82:9 somebody 27:2,8,8 27:12 59:18 60:21 71:19 78:22 89:3 92:25,25 104:2 125:3 130:16 143:18 147:19 148:7 156:17 170:22 182:20 son 57:20 sooner 26:8 sorry 8:6 10:22,22 21:15 23:18 27:10 29:14 31:1 34:10 43:19 51:12 67:12 71:12 89:6 91:13 96:15 110:20 115:10,13 117:3 121:15 124:25 141:12 151:10 155:10 177:21 180:13 188:13 sort 52:6 83:18 95:21 151:12 165:7 173:5 sorts 39:4 souls 51:3,3 sound 142:16 sounded 193:10 sounds 44:1 45:23 58:21 142:24 source 74:5 south 1:23 2:17 5:24 73:1 117:8 127:22 space 119:5 156:22 sparser 198:6,6 speak 27:14 44:7
--	---	--	---	--

53:6 58:17 102:9 122:10 128:8 132:18 149:9 155:5 155:14 161:12 speaker 12:24 127:19 speakers 4:11 12:18 12:22 130:18 speaking 15:19 32:5 42:2 46:7 165:22 speaks 19:2 Spec 2:11 special 28:24 126:8 175:20 specialist 35:17 95:14 specific 18:17 23:12 26:16 34:16 44:24 45:1 80:21 92:23 96:22,24 97:5 154:12 159:11 specifically 37:8 46:7 62:15 158:22 166:1 179:3,6 200:18 spell 194:15 spend 79:7,17 204:9 204:15 spending 201:6 spent 141:18 144:20 spoke 154:21 165:10 spoken 162:4 168:21 sport 32:21 sporting 57:24 58:5 60:18 stadiums 32:16 staff 2:6,12,14 5:11 5:19 14:19 25:3 32:4 35:21 40:5 41:10,10 46:24 47:1 55:23 56:23 69:23 87:7 93:6 97:4 100:4 120:12 133:13,14 153:24 154:1,1 161:14 187:12 staff's 7:16 8:5 40:18 stand 4:5 79:21 standard 34:21 38:5 38:12 39:8,10 40:11 42:3 43:11 46:21 47:2,15 49:9 49:12 70:15 73:14 73:18 79:8 81:2 standards 21:19	standpoint 87:15 144:2 start 6:8 12:12 32:8 52:11 58:8 59:8,10 66:18 109:7 117:22 126:3 131:14,24 159:24 163:10 180:19 started 199:25 starting 58:9 starts 19:7 20:8 21:23 96:6 104:6 123:20,21 state 19:1 24:3 26:4 40:12 41:25 42:17 47:23 49:14 61:5 127:15 128:23 129:25 139:13 144:4,10,15 145:12 149:14 150:18 151:3 152:15,17 158:23 163:19 164:21 165:13,19 165:21 167:8 171:25 172:7 174:21 178:5 179:11 185:25 204:17,19 207:2,5 stated 54:2 132:1 134:5 141:23 166:25 statement 11:7 14:18 14:21 141:4 183:10 183:12 201:19 states 134:2 149:14 158:14 stating 160:13 200:19 statistics 24:21 25:13 status 177:18 statute 40:12,15 41:21 42:17 128:13 144:4,10 145:13 159:17,19 165:23 178:15 179:3 183:21 187:23 statutes 47:17,23 49:14 165:12 statutorily 122:3 123:18 stay 16:5 55:11 steal 101:5	stench 196:7 stenographic 1:22 207:9 stenographically 207:7 step 36:2 53:4,7 step-by-step 38:10 stepped 139:11,11 205:6 steps 35:13,16 stick 163:7 stone 121:8 stood 135:24 stop 28:15,21 29:5 30:18 49:2 57:16 200:14 stopped 187:12 store 47:7 58:1 stores 102:22 story 78:1 straight 17:15 178:19 Stranahan 32:12 59:23 strategies 15:18 Strauss 2:5,17 5:7,8 5:24,24 8:13 11:25 12:3 21:4,6 33:10 53:2,4,8,12,24 55:2 99:21,22 101:13 102:17,20,24 103:1 103:12,17,21,23 104:1,8,13,16,19 105:3,11,21 106:8 110:1,12 112:17,22 119:16,20 121:15 121:19 122:20 123:19 161:2,8,14 161:17 176:18 177:25 streamline 90:22 strictly 162:11 strike 7:3,19,22 8:12 stronger 195:19 strongly 203:3 student's 42:3 students 31:22 57:10 67:21 study 112:6,9,10 stuff 53:20 82:4 86:20 88:9 94:6 120:24 122:7 137:10 202:4	stunned 143:23 stupid 110:2 subject 48:7 64:7 104:23 154:12 168:12 183:21 185:13 187:22 subjected 55:10 submit 98:6,11 146:22 submits 114:2 submitted 7:4 114:17 115:6 116:2 131:6 146:2,24 submitting 114:25 115:1 132:5 133:15 subsequent 37:6 substantiate 143:20 substitute 63:6 substitutes 103:18,19 110:10 Success 101:25 sudden 69:20 100:20 sue 144:24 145:10 153:5 162:3 182:17 sued 149:23 sufficient 172:6 181:9 suggest 88:17 120:16 131:8 151:22 169:24 171:4 200:16 suggesting 38:22 40:17 41:20 87:5 189:23 200:17 suggestion 7:8 78:13 106:19 suggestions 202:9 suicide 152:20,21 Sullivan 128:1 summarize 181:6 summary 68:22 152:4 153:17 159:9 159:21 summer 120:11 121:17 122:16 Sun 3:5 127:22 Sunrise 109:6 superintendent 2:13 2:14,17,18,19 5:17 5:23,25 6:2 15:13 15:17 87:9 89:20 134:24 135:6 136:9	137:24 155:21 170:18,20,24 171:9 171:19 173:18 182:22 superintendent's 107:21 153:24 superintendents 41:6 supervisor 89:13 107:17 supervisor's 89:25 support 2:21 6:4 13:24,25 15:10,12 16:2 24:15,15 27:14 34:18 35:10 35:17,19 36:1 37:25 44:5 62:12 79:15 84:1 87:8 suppose 137:20 supposed 16:19 17:2 29:8 36:2,4 43:13 78:21 117:21 129:9 202:6 203:11 Supreme 127:6 176:2 sup's 32:25 33:1 sure 7:25 11:1 31:7 33:12 34:9 36:13 56:20 59:9 67:20 68:13 71:3 73:7 75:22 78:17 79:1 84:2 86:6 87:16 90:22 107:15 115:18 118:1 130:14 146:11 147:2,3,4 148:6 153:3,7 158:5 165:3 173:10,25 184:3,3,20 193:10 200:15 202:23 206:2 surprised 16:11 suspended 140:18 141:13,15 swift 136:7 switch 121:13 system 28:16 44:5 50:20 57:14,24 100:3 102:4 103:2 103:5 114:7 115:15 115:15,25 122:17 161:11 systemic 71:15 77:14 systems 101:3 115:17
---	--	---	---	--

T				
table 18:5,21 24:20 68:23 132:21 186:25 187:19 188:7	teacher 109:21 110:9 teachers 98:24,25 99:8 101:20 109:7 109:10 teaching 11:24 16:1 26:15 89:19 90:9 90:10,11 92:16 155:22	66:15 71:5 77:24 83:12 91:22,23 92:3 93:19 101:12 117:9 126:11 127:18 130:11,12 130:17 131:5 143:10 160:19 166:20 179:25 180:24 183:3 191:11 196:16,20 206:3	35:8 36:10 38:24 43:3 44:15 47:25 48:24 51:1 53:24 54:9,17 55:8 56:11 56:21,25 58:15,18 58:19 60:10 61:14 62:8,21,25 63:1,6 69:4,6,9,21 71:25 72:14,23 74:17 76:21 77:19 80:1 82:8 83:17 84:12 84:22 85:22,24 87:10 88:13 90:13 94:12,19 95:16 96:20,21 104:24 105:1,8,22 106:2,3 106:17 110:4,15 111:1,19,21,24 114:20 119:9 120:5 120:11 122:13,22 136:6,7,18 142:12 144:6,8 145:21,22 147:15 148:18,19 148:21 150:24 151:20 152:11 159:20 160:5 164:4 167:16 168:21 169:8 171:1,20 172:2,5 175:9 177:22 178:14 185:15 187:6 190:10 191:3,4,12 191:12,24 193:5 194:1 196:23 199:15 203:21,22	62:20 68:17 79:17 81:5 89:20 106:19 113:23 116:21 117:2,3,7 120:2 126:15 127:6 129:14 131:13 132:9,12 134:10 137:12 138:8,17,21 139:8 142:24 144:9 148:22 153:22 154:6 155:7 158:6 158:9 164:19 167:7 182:23 183:8 184:10,21,22 190:7 191:10 193:23 199:11
tabs 26:23 50:1	team 14:20 15:19 25:5 71:2 72:17 92:18 153:24	thank 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thereof 84:16 207:9 thing 7:11 32:9,17 33:19 37:21 51:23 59:2 60:4,6 69:5 71:16 75:6 76:13 77:14,17 78:14 81:2 83:4,23 90:18 90:21 106:16 118:15 121:4 124:7 135:24 136:22 145:17 160:24 165:21 175:4 196:19 201:11 205:2	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
take 11:20 28:22 44:23 53:16 57:18 60:9 67:25 72:1 78:1 122:22 123:10 130:4 135:7 136:7 148:2 161:9,11 171:15,16 172:1 174:13 176:19,20 177:2 178:12 180:12 186:16 188:13 204:21	technological 54:21 technologies 48:16 100:24 technology 2:9 50:18 50:25 84:16 87:18 100:7 102:14	things 15:21 16:15 16:16,19 17:3 32:10,17 33:7,13 39:4 47:13 54:10 58:4,25 59:12,14 60:20 61:16 69:9 71:23 72:4,9 75:17 76:20 77:4 79:3 80:11,12,24 83:12 85:11 95:19 97:24 105:14 107:4 108:3 108:7 110:15 122:18 135:23 136:3 144:9,11 145:11 170:19 171:12 191:1 198:9 199:1 200:13,16,24 201:2,5 202:17,20 202:22 205:16	thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4 thousands 46:18 threat 21:16 threatened 142:24,25 threatening 133:23 137:11 142:23 162:3 three 16:11 41:12 42:6 52:16 58:13	Thursday 1:15 6:16 120:7 121:2,6 ticket 57:22,23 58:12 59:3 ticketing 60:19 tied 185:3 tight 28:11 101:14 tighten 41:18 70:19 TIM 3:3 time 4:8 6:6,11 7:16 8:4,5,10 10:24 13:14 15:24 25:2 26:15 28:21 32:4 37:9 41:21 42:5 46:13 52:16,22 54:14 57:13 61:19 61:24 69:1 70:8 74:13 75:1 80:3 82:1,2 86:7,15 90:21 91:9 94:19 96:14,17,20 97:23 98:6,8 99:7,23 100:25 101:5,7 104:7 109:6,13,14 109:24 111:7,10,14 113:6 114:24 117:21 118:5 120:3 120:21 122:4,9,11 123:23 126:7 128:5 130:11 136:10
taken 35:13,16 59:19 71:18 166:5,8,24 180:16	tell 7:24 36:9 41:13 51:23 53:17 77:22 85:7,22 86:22 92:8 116:25 123:5 144:21 147:24 199:16,24,24	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
takes 16:10 56:9 136:10 204:18	telling 39:1,2 60:21 139:25 205:4	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
talk 26:11 77:10 92:9 111:4 157:20 197:5 202:10 206:2	tells 77:4	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
talked 72:7 80:7 108:8 116:5 139:16 192:10	temporary 28:23	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
talking 21:14 45:20 52:2 53:23 55:14 55:15,17 58:19 62:14 75:2 76:23 81:11 88:16 103:15 137:6 143:16	tend 38:14 76:19 204:3	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
talks 40:6	termination 136:15 138:14,22 147:8,22 149:23,24 150:7 182:5	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
tantamount 135:12	terminology 82:15	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
tap 144:12 183:6	terms 24:22 36:19 138:24 142:7 151:13 162:16 176:5,7 178:15 179:6 196:7	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
target 30:20	terrible 76:22	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
task 88:2 123:2 159:24 162:13,14 163:9,15,24 165:17 166:22 167:9 168:4 168:10,25 169:1,20 169:21 175:5 176:20 177:4,16 184:4,4,7 189:24 190:15,16 195:4,18	thank 4:3,8,24 6:5,25 9:6 12:6,15 13:1,3 16:3 21:6 30:13 33:17 34:7 47:18 51:11 52:2 54:6,9 65:2,15,23,25 66:2	think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
tasks 164:7 167:3 178:19		think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
taxpayer 105:22,22		think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9
taxpayers 28:14		think 10:23 22:22 23:14 25:15,15 26:6 30:2 31:12,19 32:23 33:19,20	thinking 133:3 third 120:7 121:2,6 thou 138:6 thought 45:16 55:13 59:7 62:14 67:7 78:12 94:19 108:15 116:15 148:17 157:1 159:11 174:4 178:22 187:3,4	three-week 123:11 threw 182:23 throw 24:23 thumb 104:18 thumbprint 101:14 103:2 107:9

140:12 141:25 142:5,14 145:25 151:17 154:25 157:15,17,20 158:8 158:12,18,21,25 159:22 161:11 166:19 181:6 182:3 182:25 183:14,24 185:21 186:16 187:9,11 188:8,16 189:5,17,18 198:19 199:13 200:7,8,11 203:22,24 204:10 204:12 timed 13:5 timekeeping 112:6 112:10,16,21 timeline 37:9 timely 181:3 184:5 times 25:20 82:22 108:6,10 117:23 120:2 122:18 171:8 174:17 185:12 timing 16:1 37:7,13 40:4 160:11 Timothy 1:22 207:4 207:14 title 89:25 149:11 today 7:4 13:4 19:25 81:15 120:19 128:7 155:19 197:19 198:10 200:6 201:25 today's 60:23 61:1 told 12:23 25:6 139:1 139:17,20 142:8 162:25 202:16 tomorrow 29:9 119:17 tons 52:21 tool 60:1 tools 100:8 Toomer 2:19 6:1,1 12:1 top 6:10 8:20 30:22 30:23 36:4 101:2 118:14 total 22:15 totality 24:14 totally 17:9 touched 83:21 84:21 track 92:5 98:6	102:21 169:23 tracks 100:11,12 trail 152:22 153:3 191:7 194:24 trails 162:2 trained 95:20 training 79:4,25 80:6 82:11,25 83:1 84:4 84:6,8,10,20,25 85:11,19 87:16 88:3,10,12 95:23 96:25 97:1,14,15 97:20 trainings 97:5,8 transactions 47:6 96:23 97:11 transcript 207:8 transcription 195:20 transfer 97:4 transit 14:16 transmission 65:18 transmit 65:1,6 91:11,17 117:11 194:12,13 195:23 transmitted 113:15 113:16 transmitting 66:1,8 117:18 transport 46:24 transportation 98:10 104:10 Travis 3:5 12:25 127:19,20,21 Travis's 161:3 treasurer 53:18 54:23 58:9 treasury 50:15 trend 24:18 tried 144:18 triggered 136:3 Trimerge 3:6 127:17 trips 75:15,16 trivializing 198:9 trotted 142:10 trouble 41:13 145:1 183:7 true 22:2,2 98:23 166:14 207:8 truly 87:23 Trust 64:14 try 72:23 76:7 121:22 123:10 203:23	trying 8:9 17:14 20:11 21:20 30:15 43:4,8,20 54:24 90:17 94:10 106:3 113:17 131:22 138:11,11,12 141:15,16 143:7 147:15 148:5 153:3 171:11 178:19 183:7 201:23 204:1 turn 28:8 76:3 87:24 141:1 149:5 174:18 turned 30:3 Turso 2:5 5:9,10 52:23 76:16,18 77:24 78:3 82:8,21 82:24 86:2 116:17 116:18 117:1,6,9 124:14 180:21 196:2,17,20 198:3 200:18,23 201:10 201:13,17 202:13 202:16,23 203:21 204:1,5 205:5,12 206:3,7 twice 45:21 57:5 two 16:8 17:6,15 19:16 20:20 22:1 29:1 33:20 42:7 49:25 52:20 54:10 59:14 73:18 77:4 89:8,15 90:5 91:23 107:4,13 112:8 119:11 129:11 132:25 134:13 139:7,9 155:8 157:2,9 158:10 160:13 161:16,17 184:23 187:10 191:1 two-year 14:2 95:16 tying 44:2 type 83:12 84:3 136:21 148:17 170:21 types 97:8 100:23 129:4,21 typically 20:21 79:20 95:6 96:9,12 99:5 120:6 132:16 134:17 137:2 204:21	<hr/> U <hr/> Uh-huh 31:13 95:1 105:11 180:7 ultimately 87:9 89:16 89:18 173:22 201:20 unanimous 91:14 196:10 unaware 44:15 166:22 unbelievable 41:22 61:1 uncovered 27:10 under-enrolled 31:17 32:13 understand 19:18 23:4,20 27:7 35:6,9 36:19 38:1,17 39:5 42:12 46:15 52:18 53:9 78:18 80:7 82:1 87:23 94:5 100:2,18 106:10 110:14 118:8 119:8 119:9 133:12,21 135:16 141:16 142:4 143:7 147:17 168:25 171:10 173:24 174:1 190:5 understandability 38:13 understanding 36:18 38:21 52:18 57:8 58:23 67:1 123:3 148:15 150:1 154:11 155:1 156:19 160:1,22 161:13 162:16 166:4 169:14 173:3 174:22,23 177:17 understood 138:20 underway 141:10 unfortunately 122:24 204:11 unhappy 16:12 union 110:6 unique 191:21 unit 89:22 189:1 United 3:3 149:14 units 89:21 universal 75:21 universally 76:21	unusual 134:17 updated 40:8 49:13 65:21,24 66:2,10 upgrade 48:15 urgency 136:6 172:1 usage 79:10 use 14:10 51:24 53:14,14 62:17 63:15,17 83:2 103:13 112:9,11,18 158:17,21 177:1 178:10 182:2 183:13 185:20,21 186:5,6,12,17 user's 38:9 uses 102:13 usually 129:3 169:17 utilize 45:21 48:13 158:25 188:5 utilized 148:18 188:11 utilizing 43:2 <hr/> V <hr/> vacation 119:1 122:11,17 154:24 178:20,20 179:8 186:9,16,18 Valerie 2:14 5:18 32:3 value 154:13 variances 27:18 29:24 37:3 various 25:11 69:22 vary 14:3 vast 48:16 vending 203:1 vendor 50:5 52:21 59:1 Venmo 53:15,19,23 verbally 139:24 verify 131:24 verifying 183:10 184:23 version 40:25 43:10 49:14 74:19 102:11 versus 23:15 24:15 37:21 201:6 vex 98:2 VICE 2:2 Vickers 108:8 view 19:18 69:14
---	---	---	--	---

violate 128:22	151:21 153:7	way 36:25 60:21	71:2,15 72:7,13	words 57:7 138:10
violated 83:3 185:11	156:14 161:18	67:22 72:24 75:24	88:14,15,16 90:2	152:16 192:13
violation 128:23	165:3 170:1,1,16	76:11 85:4 110:6	90:14 91:8 113:11	work 29:10 78:8 88:6
129:13 137:16	171:15 174:20	113:10 114:1,7,11	113:15 117:19	99:23 102:8 109:10
184:25	175:14 181:13	114:16 118:20	118:9 119:1,4	109:12 118:21
virtual 10:18,24 11:1	184:19,20 186:20	119:12 133:4,20	153:9 191:17,20	121:16,18,20,20,20
11:5	189:16,21 191:1,5	134:17 136:20	202:8 205:10	127:17 130:25
virtues 34:8	194:21 196:5	162:12 166:10	Web 39:21	188:6
visit 70:23 76:14 83:9	200:19 203:5 205:9	185:14 187:25	website 6:23 39:21	workdays 158:25
108:5	wanted 4:10 11:10	190:11 198:8 201:4	39:22 74:8	worked 27:19 28:20
visual 24:13 34:2	11:23 14:17 25:21	ways 55:5 70:19	Wednesday 6:15	37:5,11 51:14
70:22	39:11 72:15 89:19	108:17 198:12	week 40:10 45:21	95:13 109:9
Void 61:13,15	109:7 120:10 126:1	we'll 73:1 106:24	51:16,16 57:5 79:7	working 33:12 40:10
volunteers 120:13	128:5 130:5 131:24	107:11 153:1 163:8	79:8 80:5 96:7,12	40:10 54:23 71:1
122:9	136:25 137:10	we're 6:6,6 7:23	108:25 123:9	73:10 83:7 102:2
vote 7:23 63:7 66:4	139:14 142:21	10:24 12:18 13:6	week-long 82:10	109:5 132:16
87:4 91:13 120:18	163:12 196:22	15:21 17:18 19:8	weekend 44:22	141:19 161:14
175:3 191:4 196:4	wants 8:21 26:8	21:14 24:1,19 25:7	weekly 96:10,17	180:20
201:21 203:4	68:21 106:22	25:7,16 33:23	107:16	works 37:1 102:13
voted 65:25 66:6	131:20 159:24	37:25 39:15 43:16	weeks 79:17 81:6	workshop 111:9
	164:23 197:5	44:25 45:14,20	145:2,4 181:12	123:16 202:8
	Wanza 2:14 5:18,18	50:17 55:25 56:21	187:24 204:16	203:19
W	31:12,13 32:3,3	56:21 58:19 60:13	weigh 171:5	workshops 123:15
wait 26:24 30:15	53:2,7 54:8,9,18	60:15 62:8 66:1,6	weighed 130:2	workweek 45:5
37:4 61:23 90:3	57:18 59:15,21	66:16 71:24 72:12	welcome 6:5 100:1	world 60:23 61:1
113:13 152:6	60:3,5 63:14,19,21	72:17,18,22,23	went 6:20 57:19	113:10
waiting 27:9 124:12	63:25 72:2 80:14	76:23,23 77:16	71:20 85:6 97:16	worry 113:19
waived 135:10,11	89:2,8,11 90:8,9,11	90:19 91:15 93:5	101:25 108:10	worth 184:24
148:22	90:24 94:24 95:1,5	93:17,17 97:13	126:10 133:20,25	would've 40:3
waiver 149:16	95:10,22 98:1,4,25	102:11,25 110:22	190:7 199:7	wouldn't 26:19 55:21
waivers 149:4	99:5 105:3,8,12	113:10,20 115:21	weren't 59:25 70:8	57:15,16 61:17,18
waives 148:25	106:2 107:19 108:1	117:19 119:9,19	144:3 162:6 173:14	61:19 100:1 145:10
walk 80:1 100:11	108:3 110:25	120:25 123:23	wet 165:8	167:17,22 172:9
walks 102:14	116:24 117:2,8	125:5,18 126:25	whistleblower 154:5	192:5
Walsh 56:4	138:6 185:23,25	131:13 132:22	wide 52:12	wow 74:23 105:6
WANDA 2:11	186:9,20 198:19	143:16 144:20	willing 82:5	wrap 49:22
want 7:15,25 8:3	Warehousing 2:22	146:16,17 153:8	wish 122:25 158:15	WRIGHT 1:11
11:1,5 12:6 13:4	wasn't 67:19 71:22	159:21 163:11	withdraw 83:19	write 60:12 154:11
15:4,6 25:25 26:1	75:13 83:4 87:3	164:2 177:16,22	176:21	163:13
30:17 31:4,4 34:14	88:5 135:1,24	180:12,19 181:6,22	withdrawals 37:4	writing 41:1 78:10
39:19 41:3 44:15	144:4,19,19 156:17	182:1 188:3 189:17	withdrawing 176:23	86:14 139:24 140:3
53:6,8,24 55:12	157:23 162:19	189:20 190:25	withheld 163:5	140:15 179:22
56:16,24 61:3,14	172:8 173:16 184:9	191:4 196:18	witnessed 21:13	197:1
67:1 71:6 75:11	193:4 204:19	197:18 198:1,23	wolves 182:23	written 19:19,19 38:6
76:20 81:16 82:25	waste 7:15 104:8	199:10,13 200:12	women 57:21	38:12,24 47:4 69:9
83:2 86:10 87:23	wasted 8:5,10	201:1,5,8 202:11	wondering 67:3	75:5 129:1 162:21
89:1,2 108:24	watched 199:4	202:16 205:4,15,20	129:23 130:2	197:5,6
109:20 111:1 112:1	watching 101:7	we've 16:13 22:5	134:20 136:2	wrong 153:18 157:16
112:9 115:10,16	106:15 113:20	23:24 25:19 29:2	Woo 105:6	wrongful 138:13,22
123:22,25 125:7	water 165:8	30:23 31:19 32:10	word 83:2,3 124:3	147:7,22 149:23,24
130:14,21,21	Watkins 155:13,15	32:17 47:5,8 57:3	198:25	150:6
131:12,18 142:4	155:18	62:25 68:25 69:13	wording 64:13	wrote 36:7 78:11
143:5 146:18				

132:4	zoomed 199:8	2	176:9,20 177:4,5	7 13:7,13,15 16:5,6
X	ZTIMs 96:15	2 163:12,15,24	30 92:5	17:11,13,14,23
X 77:7 107:15	0	164:11	302 73:22	18:2,3,6,8,9 26:25
Y	1	20 47:4 48:9 49:21	303 74:14	27:1 64:25 92:11
Y 77:7 107:15	1 40:24 43:13 45:22	80:23 145:2 171:14	30th 186:10,14,18	149:11
yeah 18:13 25:15	111:6 159:25	175:2 176:23	32 94:17	7/1 42:18
41:22 45:8 53:8	162:13,14 163:9	20-year-old 60:25	3202 197:9	7/1/2023 40:14
67:12 68:11 70:2	1:19 1:16 206:11	200 56:1	33301 1:23	7th 134:4
71:6,11 72:16 73:3	10 27:3 48:24 95:19	200-plus 20:19	35 92:25	8
73:12 81:13 86:9	117:19 199:5,5	200,000 148:1	38,000 198:24	8 13:13,18 16:6 17:14
86:16 89:4 93:9,22	10:15 12:3	2011 26:13	3rd 1:12 118:18	18:2 34:20 38:15
95:1 98:25 99:22	10:30 12:4	2016 18:24 19:7 21:2	4	47:16 66:3,16 91:8
102:17,17 103:17	10:50 117:22	21:23 25:24,25	4 159:24 177:16	91:13,17 92:11
104:8 107:3,11	100 51:5	2018 31:12	181:14	8th 134:9 140:15
108:1 110:11 112:3	1001 179:12	2020 27:15 70:5	4.9 134:19 135:3	142:1,19
114:20 117:5 127:2	109 34:16 35:11	2021 14:4 19:20 20:8	136:1,10 137:19	9
128:12 132:20	36:16 37:22 40:18	70:6	141:13,15,19	9 13:13,20 92:4,11
133:8 141:14 142:6	40:19	2022 14:7 19:7 20:7	142:16 145:6	117:19
145:20 147:17	1099 103:16	27:25 140:15 159:1	151:15	9:30 12:12 124:17
148:7 152:13 160:7	10th 6:15	164:13 197:11	40 158:7	125:10
160:24 161:2	11 117:19 178:1	2023 1:15 9:22,25	40-something 19:16	9:34 1:16 4:4
178:23 181:18,20	11.45 165:12	10:6,13,18 14:9	40,000 198:24	90 48:10 80:3
182:10 183:2	11:40 117:22	19:8 29:15 30:18	404 73:22 74:14	95 48:10
195:13,21 198:3,23	112 35:12,14 36:3,20	30:21 111:25	42 97:22	97 19:2
205:23	113 36:4	207:10	4400 183:7 184:25	9th 142:3,19 187:13
year 19:9,20 20:6,8	11th 6:16	2024 30:19 117:24	448 149:13	188:6
20:16,18 23:24	12 10:12 52:1 117:19	21 158:16	45 13:16 23:21 24:1	
24:16 25:5,10,17	187:1	21.425 144:7	126:13,15	
25:24 29:12,14	12:30 124:12	215 183:22	45,000 161:7,8	
37:10 43:14 69:2	125 39:7 40:19,20	215.425 128:13	480-something	
72:23 75:4 79:3	127 40:7,20	165:23 179:3,5,6	186:13	
117:24 118:19	12th 6:19 142:20	180:5 187:23		
121:18 122:12,12	157:4,5,6,7 159:1	22 7:6 12:10 20:18	5	
122:24 123:13	13 18:11 117:20	22nd 124:17	5 180:25 181:15,24	
125:18 126:3	13th 13:8,17,22	23 20:18	184:4 187:1	
186:10 199:17	164:13	23rd 8:25	5,000 104:12	
year-end 14:3,5 50:4	14 125:18 204:13	24 138:9 156:23	55 48:25	
year-round 122:23	14,000 198:24	157:3,10	557 186:15	
years 27:4 29:3 37:14	15 127:1,3,3	25th 10:13,15,18	5th 1:23	
47:4 48:9,25 53:19	150 147:25	265 204:13		
54:24 80:24 88:20	15th 111:6	29 13:19	6	
123:14 139:15	16 7:3 8:12,23 196:22	29th 207:10	6 168:25 181:21	
141:18 171:14	16th 8:25 9:12,17,22	2nd 8:25 9:25 10:6	182:2 189:24	
Yep 152:23	17 19:11 26:14	159:1 187:14 188:6	190:15,16 195:4,18	
yesterday 18:14	18 1:15 168:13,20	197:11	60 47:6,7 48:25	
128:2	175:15 177:3 195:3	3	60-something 186:13	
Z	18th 17:16 18:12	3 6:7 57:11 58:11	600 1:12	
Z 77:8 107:15	1st 29:12,13,15 30:21	61:17,18 164:12	62.5 186:14	
zero 155:23	46:22 134:5	166:22 168:4,10	633 1:23	
		169:1,20,21 175:5	7	