

The School Board of Broward County, Florida
AUDIT COMMITTEE

MINUTES OF AUDIT COMMITTEE MEETING

February 2, 2017

Ms. Mary Fertig, Chair, called the Audit Committee meeting to order at 12:30 p.m. at the Kathleen C. Wright Building in the 1st Floor Board Room. Members and guests were introduced.

Members Present:

Mr. Moses Barnes
Ms. Mary Fertig
Mr. Kirk Frohme
Ms. Susan Grant
Dr. Nathalie Lynch-Walsh
Mr. Robert Mayersohn
Mr. Andrew Medvin
Mr. Daniel Traeger

Staff Present:

Mr. Jeff Moquin, Chief of Staff
Mr. Craig Nichols, Chief Human Resource & Equity Officer
Mr. Leo Nesmith, Chief of Staff's Office
Mr. Alan Strauss, Office of School Performance & Accountability
Mr. Robert Hutchinson, Chief of Police, SIU
Mr. Tony Hunter, Chief Information Officer, Office of Information & Technology
Ms. Erum Motiwala, Accounting & Financial Reporting
Mr. Jermoth Rose, Accounting & Financial Reporting
Mr. Eric Chisem, Director, Talent Acquisition & Operations (Non-Instructional)
Ms. Carol Purrier, Title I
Ms. Luwando Wright-Hines, Director, Title I
Mr. Patrick Reilly, Chief Auditor, Office of the Chief Auditor (OCA)
Ms. Ali Arcese, Manager, Property & Inventory Control, OCA
Ms. Patricia McLaughlin, Confidential Clerk Specialist C, OCA
Ms. Megan Gonzalez, Confidential Clerk Specialist B, OCA
Ms. Meredith Filcman, Manager, Operational Audits, OCA
Mr. Gerardo Usallan, Manager, Operational Audits, OCA
Ms. Elena Pritykina, Auditor III, OCA

Guests Present:

Mr. Brett Friedman, RSM US LLP
Ms. Chantelle Knowles, RSM US LLP
Mr. Scott Travis, Sun Sentinel

A motion was made to adopt the agenda. Motion carried.

Minutes

A motion was made to approve the minutes from the November 17, 2016 Audit Committee meeting. Motion carried.

Internal Audit Report – Audit of the Internal Funds of Selected Schools

Mr. Pat Reilly stated “There were sixteen Internal Fund audits performed. All sixteen schools complied with the policies and procedures related to operating Internal Funds.”

A motion was made to transmit. Motion carried.

Internal Audit Report – Property and Inventory Audits of Selected Locations

Mr. Reilly stated “This report contains eighteen Property and Inventory audits. There were twelve locations that complied with policies and procedures for the property and inventory process. There were six locations that contained some audit exceptions consisting of unaccounted for property and failure to follow some procedures. The Business Practice Bulletin O-100 outlines the procedures related to handling property and inventory. For the eighteen locations, there were 10,000 items listed at \$116 million and there were \$338,000 worth of unlocated equipment. Most of these items were related to the removal of the older computers. Sometimes items are removed from a school, but are not taken off the school’s inventory or vice versa. The District is in the process of getting rid of many older computers, since new computers have been received with the SMART program.

Mr. Robert Mayersohn stated “The standard recommendation is to do a semi-annual inventory. There were a couple of schools that did quarterly inventories. When there are exceptions, is one better than the other?”

Mr. Reilly replied “It depends on the situation. Policy states bi-annually, but I think it’s good to do whatever will help your school or location.”

Ms. Mary Fertig stated “I’d like the record to reflect that Ms. Lynch-Walsh just joined us.”

Mr. Kirk Frohme asked “If you had a problem with a response, would you do some kind of follow-up?”

Mr. Reilly stated “With the number of people we have performing this function and trying to audit each school annually, it is difficult to come back, but we do have cases where we would go back for different problems. Dr. Wanza usually sends the Cadre Director to the location to assist right after the audit.”

Dr. Nathalie Lynch-Walsh stated “On page 20, it states “internal controls should be developed by the location to improve its processes for surplussing. I thought internal controls would be more of an accounting function.”

Mr. Reilly stated “The schools are given training on how to account for inventory. Many times, it’s the Micro Tech at the school that’s assigned to oversee the inventory. They are aware of what they need to do.”

Ms. Fertig stated “This is the first report that has looked like this for a long time. There are six of eighteen locations that have exceptions, which we don’t normally see. What stands out is Gator Run. When you see a list of computers that aren’t that old, but are missing, I think that’s alarming. I commend Dr. Wanza for what they’ve done and your staff, as well. I think in this case, you should take a good look at how that happened.”

Mr. Reilly stated “My staff went out to the warehouse where these computers ended up. It’s really more of a clean disposal process of these items. We found 32 items at the warehouse that needed to come off their inventory. They didn’t properly dispose of these items.”

Mr. Mayersohn asked “Is there some form of scanning device for tracking these items?”

Mr. Reilly stated “Yes, we do have that. We have a system that automatically inputs the serial numbers. It is automated, not as well as we would like, but that function works pretty well for the disposal process.”

Ms. Ali Arcese stated “Currently, there is a FileMaker database that we use, which we share with all locations. We send the locations a blank database that they can use to input their data, but it’s only as good as the information that’s entered into it. They are not only supposed to maintain the over \$1,000 and the SMART equipment, but also the under-valued items. This database also has embedded all the forms, transfer forms, surplus forms; they just have to use them.”

Ms. Fertig stated “Normally, we’re looking at schools, but now we’re looking at the warehouse that has accepted a lot of property. Is there no cross check for them to see if that property that comes to them has been properly checked out of the location?”

Ms. Arcese stated “No, not normally. Many times, especially right now with the SMART pick up, we wouldn’t have the capacity to hold the amount of equipment that is being surplus. There is a recycling vendor that comes to the school and removes the equipment. There is also a District employee who scans that equipment to ensure that we are accounting for every piece of equipment that goes on that vehicle. It’s still the school’s responsibility to make sure that every piece of equipment that leaves the school is entered on a 3290A Surplus form but also to reconcile that information, once they receive the reports that are already embedded in the system. They need to make sure that everything has been removed. They are notified as soon as that paperwork is processed. There are some systematic things that need to be changed, for which we try to educate them. In addition, the amount of equipment that the schools now have to track has quadrupled, because of the SMART equipment.”

Dr. Lynch-Walsh stated “Related to the number of newer computers missing, were the schools that were 10 years or more given computers ahead of the schools that were 5 years or more? This is starting to sound like the cafeteria issue with the food court concept and ignoring the schools that had no upgrades to their cafeterias for years.”

Mr. Tony Hunter replied “I don’t know. I will check on that. The schedule was put together based on schools that had the largest student to computer ratio. If your student to computer ratio was

already 4 to 1, and our goal was 3.5 to 1, you were moved down on the schedule, as opposed to those schools that had computer ratios of 6 to 1, or 7 to 1, or 8 to 1. I do not know the ages of the computers that the schools had. I don't have that information."

Dr. Lynch-Walsh stated "That would be a great thing to know. Maybe I'll refer that to the Technology Advisory Committee."

Mr. Daniel Traeger asked "I'm looking at the SMART Surplus form, which states "upon receipt, the school must verify that the scanned asset list matches the completed 3290 forms. The school will be contacted within 72 hours if it does not match. Was that going on all the time, so that Principals knew all the time what was missing on that list that they're supposed to have?"

Ms. Arcese stated "It's my understanding that there's a SMART meeting that is held to discuss every aspect of the SMART project for that individual school. There's a team that meets with the Principal and anyone else who needs to be there. This form is given to the Principal at this time and I believe there is someone from Warehousing Services there also. They do discuss the surplus process. The 72 hour notification is given after the fact to reconcile the documents that they have. It's a little bonus for them. In reality, in order to initiate a surplus pick-up, you have to complete the 3290A Declaration of Transfer form. For example, if I am responsible for making sure that every item that leaves my school is noted on a document, I will do that reconciliation before that document even makes it to Warehousing Services for them to actually schedule a pick-up. It's a courtesy for the school to say 'we took 200 items out, but you only have 190 missing; let's go through them and see which 10 we must have missed or were added after the fact'. I think the reconciliation piece needs to happen before, because it's my understanding that these schools are gathering equipment and putting it all in one room for the vendor to come in and remove. There's added equipment at any point between the time the equipment is reconciled to the time it actually leaves the school. That's why they have that 72 hours after the pick-up."

Mr. Traeger asked "Did B-Stock pick them up or the outside vendor?"

Ms. Arcese stated "They would have already been gone, because the list that they're given at the time that the equipment is removed does not match the documents that they have already submitted to B-Stock or Warehousing Services or whoever is coordinating this pick-up."

Mr. Traeger stated "They found the 32 computers, which was a large sum. Those 32 were then located within a certain amount of time."

Ms. Arcese stated "I understand that box was placed in storage in error. I can't recall the exact amount of time. When I went to B-Stock to account for these items, it was one huge box with hundreds of computers. Within those hundreds, there were 32 that had not been placed on a form to have been removed."

Mr. Frohme asked "On page 36, it mentions non-assets without BPI asset numbers. Would those be old computers?"

Ms. Arcese stated "Normally, we assign a BPI number for anything over \$1,000 or SMART equipment. That's what we keep in the PROP System. The schools must maintain an inventory for their under-valued items, for which we do not issue BPI numbers. Those are what they are considering non-assets. For example, if the school is surplussing an overhead projector that is

under \$1,000, that would not be on the District's inventory list, but it should be on the school's inventory list and if they are surplussing the item, it should be added to the 3290 Surplus form."

A motion was made to transmit. Motion carried.

Internal Audit Report – Audit of the Payroll & Timekeeping Operations for the Special Investigative Unit (SIU) for the Period from June 22, 2015 through August 14, 2016

Mr. Reilly stated "At the request of Mr. Runcie, and in accordance with the Office of the Chief Auditor's 2016-2017 Audit Plan, we performed an Audit of the Payroll & Timekeeping Operations for the Special Investigative Unit (SIU) for the period from June 22, 2015 through August 14, 2016. We also investigated certain allegations that were provided to us by Board Members regarding the Task-Assigned Special Assistant to the Chief of Police, Ms. Jillian Haring. There were four allegations investigated and other transactions identified during the audit. We audited the payroll and timekeeping practices, which included 30 consecutive payroll periods. The audit included a thorough review of the procedures for recording attendance, absences, additional hours and secondary positions and payments made to employees. There were 6 findings identified related to payroll processing. We noted multiple unrecorded absences in excess of \$23,000. SIU did not consistently print, review, approve or sign payroll reports, as required by Business Practice Bulletin PR-100 – Payroll and Time Entry. This is an indication that payrolls are not being monitored and this is a major internal control weakness. Supporting documentation (Vacation/Leave Request Forms, Overtime/Compensatory Authorization Forms, Timesheets, SIU Microsoft Word Calendars) often did not reconcile with payroll data entered into the SAP Payroll System. Several employees were overpaid for holidays not included in the Federation of Public Employees (FOPE) 261 Day Calendar Agreement. Several employees were overpaid by submitting Overtime/Compensatory Authorization Forms for work not performed on holidays. A review of the SIU Detectives' Schedule of Open Investigations and payroll records for the 2015-16 school year identified non-compliance with completing the investigations within the 60 day period, per School Board Policy 4.9, and internal control weaknesses and inefficiencies with overtime straight and overtime premium hours paid. We recommended that an hourly rate be established by the District for security services as a secondary position, rather than using the detectives' hourly rates. Overall, the payroll and timekeeping process needs improvement. We recommend that the District implement an automated time entry payroll management system that interfaces with the SAP payroll module, such as the one being used in the Transportation and Physical Plant Operations Departments. This would improve the accuracy, efficiency and accountability of the payroll operation. It also involves the employee to ensure that time worked can be validated. Regarding the School Board's request pertaining to SIU Task-Assigned Special Assistant to the Chief of Police, Jillian Haring, we investigated the following allegations relating to salary changes, overtime, the use of a School Board vehicle and access to emails and data. We made recommendations for all four allegations. We noted that management approved the salary increases, secondary jobs and the use of the School Board vehicle. We were able to clear most of the allegations and explain what occurred. We performed a detailed chronology of what occurred for the four allegations."

Mr. Moses Barnes stated "Regarding the person we're discussing here today, what were her qualifications to go from a teacher to basically, the responsibility she had? She was a Behavior Specialist at Cypress Bay High School and someone, I believe, Mr. Moquin recommended that she could fill the task. Why wouldn't you get someone who's already on the payroll to fill that

position? How did she end up getting that position with her qualifications as a teacher/Behavior Specialist to take on that responsibility? Was it the Acting Director of SIU; was it Mr. Moquin? How did we arrive at this ugly situation?”

Mr. Moquin stated “Originally, she was task-assigned because she had some unique qualifications, particularly around information systems and her ability to do research on social media. She had been involved in helping to uncover a potential threat at a school. That was a skill set that was believed to be absent in the Police Department at the time. Originally, her intent was to come in and provide administrative support and some special skill sets around information systems and technology. At the same time, there were some high level investigations that were ongoing that dealt with the student database. Again, she had some expertise there and was providing assistance on those. At some point, the Chief resigned and there was recognition that there were cases that were going on too long. There were concerns reported from the employee groups about failures to follow Policy 4.9. With some of her organizational skills, she could assist and ultimately we brought on new leadership with Chief Hutchinson and she’s in a different position today.”

Mr. Barnes stated “Based on your response, I’m now further confused.” I heard you name at least 4 different responsibilities that this young lady had, when originally she was brought on because of her expertise in identifying bullying and those types of things.”

Mr. Moquin stated “That was the original intent and then I think her roles morphed over a period of time, because of some of the cases that were ongoing in the department and also the transition in leadership.”

Mr. Barnes asked “Did it morph because she was considered to be an expert in that area? It’s hard to believe that a Behavior Specialist could come into SIU and take on that responsibility, when you have other employees who are trained with that background and ultimately the original thing that she was brought on to do was never finished, even after she added the other gentleman from Cypress Bay, who agreed to help for free, although he was eventually paid. Ultimately, what we were trying to do ended up being done by someone already employed. I would think when you were running the department, and you are challenged with a situation that needs to be rectified, you would look at your own staff first. I’m sure there was someone in SIU who would have loved to have been task-assigned to that position. Someone dropped the ball.”

Dr. Lynch-Walsh stated “This individual is said to have a unique combination of skill sets. There are plenty of people who have computer skills, but that doesn’t mean that you are going to make them SIU investigators. Did she have any computer related certifications? We know she doesn’t have the investigative qualifications? How did the District conclude that she had these exceptional computer skills? People in SIU may not have had the computer skills. That is not to say that no one in Broward County with the investigative qualifications lacked the computer skills. Why would you task-assign someone and try to fit a square peg into a round hole instead of posting the job and hiring someone qualified in both areas? It’s not like cyber crime is a new concept. It’s mystifying how the District determined that she had these mad computer skills, which plenty of people have and none of the other qualifications. Did she have any education or training certification related to computers or was this like a hobby?”

Mr. Reilly stated “In a statement made by Ms. Haring she stated she had a degree in computer science.”

Dr. Lynch-Walsh stated “That’s a statement. Is there any evidence? Was there an actual job description with qualifications for this position? How do you get task-assigned if you’re not qualified to do something?”

Ms. Grant stated “Does the District have a process in place for these task-assignments? Can other people apply? If not, can we add that as a recommendation?”

Ms. Craig Nichols replied “There is a process. There is a Board Policy that’s been in place since 1985. Basically, a task-assignment does not require a Board approved job description. It’s different than an acting assignment. An acting assignment would be, for example, if Mr. Moquin left the District and we needed to fill that position. In that case, an approved job description would be required. For a task-assignment, there might be a job description or something might crop up, like if we got hit with a hurricane and all the glass blew off the building. You would need to address that immediately. You wouldn’t go through a job description process that could take 60 days. A task-assignment is to fill a need. It may later be defined as being a regular job with a job description. We are adding language to the task-assignment. We comment on that in the audit response. The salary handbook has been going through some changes and is close to Board approval. There will be more processes for task-assignments. If someone is task-assigned and there is no Board approved job description, it will contain a description of the job duties.”

Mr. Frohme asked “Do these task-assignments have a time frame or are they open ended as to the longevity of the assignment?”

Mr. Nichols stated “They may be expected to be completed within 60 days. Again the policy states it should be for a set period of time and we’re defining that as 180 days. It can be extended, but that requires Board approval.”

Dr. Lynch-Walsh stated “Related to the addition of better defining the task-assignment, would that also include educational requirements? How do we avoid this happening in the future?”

Mr. Nichols stated “The task-assignment was reviewed and approved by the Board. When you have a role that’s going to be task-assigned and someone is going to be doing something, it implies that the person that’s being put forward for consideration and approval has those qualifications.”

Ms. Fertig stated “There is an actual agenda item, Exhibit 1 on page 58 and another regarding the secondary position on page 67, which are exhibits to the audit of job responsibilities and salary.”

Ms. Fertig asked for an explanation of Allegation number 1.

Mr. Reilly stated “Basically, on January 21, 2015, the item went to the Board. Ms. Haring was approved for the task-assigned position with a salary of \$60,664. Our comment was that over a couple of months, the salary was increased to over \$72,000. The key point, going forward, is when there’s a significant increase in salary, it should be brought back to the Board for approval. The Salary Handbook should be followed and the 10% of the base salary should have been used to calculate the new salary. I spoke to Mr. Nichols and I know there will be some changes on how the base salary is determined. Supplements need to be extracted from the base salary before adding the 10% increase. When changing bargaining units, you should not maintain the same process for getting paid for a Master’s Degree. Each bargaining unit has different guidelines for the payment of supplements and incentives.”

Ms. Grant stated “If I knew I was going to take a \$6,000 pay cut, why would you take the position?”

Mr. Nichols stated “That was one of the points I was going to make. There were two teachers who were task-assigned. One did not have an advanced degree so that was not an issue. I understand the logic in the audit. An advanced degree is associated with the person. Supplements are for extra time worked. If a teacher was making \$50,000 a year and getting \$6,300 for an advanced degree and he/she had an opportunity to take a task-assignment, our policy, if you want to be strict on defining base pay as only that which is on the teacher’s salary schedule, would state that your pay be reduced by \$6,300 and then he/she would receive a 10% increase of \$5,000. That logic would prevent anyone with a degree from taking a task-assignment.”

Ms. Fertig stated “Was she still in the teachers’ bargaining unit when she was task-assigned?”

Mr. Reilly stated “No. When she moved to SIU, she was an exempt employee and no longer in the teachers’ bargaining unit.”

Mr. Nichols stated “We realize the Salary Handbook was silent six to eight months ago. We started to add definitions and base salary was one that was not defined. Back when this transaction occurred, there was no guidance on base salary. Going forward, we are trying to clarify this.”

Mr. Mayersohn asked “Do we have a timetable on that?”

Mr. Nichols stated “The Salary Handbook is slated to go to the Board on February 22, 2017.”

Mr. Mayersohn stated “Will existing employees be grandfathered in?”

Mr. Eric Chisem stated “The collective bargaining speaks to who receives an advanced degree incentive. The handbook is for our Principals, ESMAB and COPA employees. If you are a teacher and you are task-assigned to another bargaining unit such as ESMAB, we are looking at your advanced degree incentive when you move over to the task-assignment. Nothing changes if we change verbiage in the actual Salary Handbook until someone is actually task-assigned. The advanced degree incentive that you have as a teacher remains the same as long as you are a teacher and are entitled to the incentive. Ms. Fertig was talking earlier about a Principal receiving an advanced degree incentive. They will always receive that incentive until such time as they change roles. A Principal who goes into a Director role and a Master’s is a part of the job description, would no longer receive the advanced degree incentive. As a Principal it goes the other way. A Principal does not receive it as a Principal, but if a Principal becomes a Director and the highest level of education required is a Bachelor’s Degree and he/she has a Master’s, then he/she is entitled to the advanced degree incentive. It really depends on the type of person we are task-assigning and the position and their credentials.”

Mr. Mayersohn asked “How does that apply to the 10%? If I am a Principal and the qualifications state that I need a Master’s, then I would not be entitled to the Advanced Degree incentive. Now I want to transition into another job position that only requires a Bachelor’s. Then I would get the Advanced Degree incentive? Does that affect the 10%? If I was making \$100,000, would I be limited to an increase of that \$100,000 excluding the advanced degree or would that be including the advanced degree?”

Mr. Chisem stated “If my base salary was \$100,000 and my advanced degree was \$6,000, at that point, I’m earning \$106,000. We would look at the hourly salary and calculate that, because we

have it as organizational calendar changes. If you're a teacher, you're on a 196 calendar. If you take a job that extends beyond that, we look at your hourly salary and calculate that across, because now you're working an additional 48 days of the year. In essence, we're taking the annual salary and dividing it to get an hourly rate. That way, the 10% is added to that, and then it's annualized, so you actually see \$106,000 and then you add the 10% to that and that's how you get the annual salary."

Mr. Reilly stated "The Board approved a salary of \$60,664. If you want to figure how you arrived at that, you took her base salary plus 10%, and as Mr. Chisem stated, she went from a 196 to a 244 day calendar, so they just multiplied her hourly base rate of $\$30.14 \times 10\% \times 7.5 \times 244$. That's how you arrive at the \$60,664. I was questioning whether a teacher's base salary included advanced degree incentives, which was part of their annual rate. When Ms. Haring was at Cypress Bay, her salary was \$50,949, which already included the \$6,350 advanced degree incentive. If you added 10% of that, you would arrive at approximately \$56,400, but they gave her \$60,664, which is based on the formula that I mentioned earlier, the base rate of $\$30.14 \times 10\% \times 7.5 \times 244$. There was a later adjustment of 2%, because she was entitled to the retroactive salary increase. The \$6,350 advanced degree incentive was already included in her annual salary of \$50,949, so why didn't they just take 10% of that figure? They gave her the \$60,664. After that, four months later, they added another 15.41% with the intent of adding back the advanced degree incentive. In the original calculation, they did use the base salary. The end result was a 29% increase in her hourly rate, totaling the \$39.10 per hour. In addition to adding the teacher's advanced degree incentive, in February 2015, she began receiving the advanced degree incentive of \$75 per pay period, as an ESMAB employee. My point is that significant changes were made that should have been brought back to the Board. Management needs to determine what to use as the base pay and add 10%. If they need to make changes or they felt that corrections needed to be made, I think that needed to be brought forward to the Board. This was a salary increase from \$60,664 to \$71,550. The regular pay increases brought this up to \$73,339."

Mr. Nichols stated "I'd like to impress on the Committee that we're focusing on going forward and developing good procedures, so these things don't happen again. I've been here a little over a year and Mr. Chisem came here a little before I did. During that timeframe, the Board has expressed an interest in receiving more information, so we've been providing a lot more information on all items we present to the Board and we will continue on that path."

Mr. Barnes asked "Do we have procedures in place now to take care of this? Finding No. 4 is very serious that a task-assigned employee had access to District files. Who are the management responses from?"

Mr. Reilly responded "For the first six findings related to payroll, Mr. Hutchinson responded. For the four allegations, Mr. Nichols responded to Allegation No.1, Mr. Moquin responded to Nos. 2 and 3, and Mr. Hunter responded to Allegation No.4."

Mr. Barnes asked "Moving forward, do we have safeguards in place that would prevent a person from having access to the kinds of things this person had?"

Mr. Hunter replied "Yes. Even in the audit findings, there were allegations that the individual had access to District-wide emails. Those allegations are not true. We went back over and over again to determine whether or not any staff person had even been given access. We've always had very

strict protocols and procedures in place in terms of who gets access at that level and there is nothing that we could find.”

Mr. Barnes stated “On page 34, the last paragraph, if I’m reading this correctly, she did have access.”

Mr. Hunter stated “The database and the emails are two separate things. Most definitely, she had access to the database. This was part of her secondary job to design that database. She had access to that, but not to the District-wide emails.”

Ms. Fertig asked “Was her access to that database compliant with the privacy requirements of the School Board?”

Mr. Hunter stated “Yes. She actually was creating the actual database herself. It was compliant.”

Ms. Fertig asked “Mr. Moquin, I know you have a Privacy Officer. I know there are certain requirements for access to personnel information. Was all of this compliant to that?”

Mr. Moquin stated “I have not spoken to Mr. Sussman regarding that, but in relation to her role and responsibilities, her access to that information would have been appropriate if used appropriately. When we started looking into the database that maintains all the electronic information relative, it’s a FileMaker Pro database, and the security around it is basically governed by the department. There were issues and concerns over back-up, who had access to it, employees who used to work in the department, did they still have access? We converted it all over to IT, so it resides on their server now. They control access. Even Chief Hutchinson, with his sign on credentials, does not have the ability to delete records, change or modify layouts without going through a protocol like we have for any other system in the District. We’ve enhanced the security tremendously.”

Ms. Grant stated “You said that she didn’t have access to the emails, but she clearly said something to Mr. Reilly about that email in real time (page 34). As of the date of the report, you had not determined how they were accessed. Did we ask her? She gave you the exact words that were in the email.”

Mr. Reilly stated “When I interviewed Ms. Haring, she stated the protocol was that when you requested emails, you would contact Mr. Jason Greenberg in writing and tell him the name of the person and dates of the emails you wanted to access and he would take the information from the live server and put it on a back-up server for the investigator to review. It was a snapshot. She also stated that there was no live access availability. My experience was that she had access to a live version of an email. The person who created the email stated that did occur. That tells me instantaneously that happened on that date and time. That happened on June 25, 2015. I checked to see that no one had asked Mr. Greenberg for more information on that person until July 2, 2015; therefore, the email was not obtained through the normal protocol. There is a possibility that his password was obtained somehow. Mr. Hunter gave me an understanding of the Landesk software, where someone can see and access your computer; however, Ms. Haring did not have access to Landesk. Mr. Hunter, we probably have people trying to hack into our emails all the time. I think, Mr. Nichols, you had stated that you believed someone had compromised your emails and I believe I read statements from Ms. Haring in the response to Judge Robert S. Zack stating that her email

access had been compromised. I feel very strongly that this person had live access to emails without going through the protocols that were mentioned.”

Ms. Grant stated “Without the appropriate authorization?”

Mr. Reilly stated “Right. I don’t know if any system is foolproof. Mr. Hunter responded in the report that he will be having an external auditor review our current email system on access controls.”

Ms. Fertig stated “There were 26 requests for employee emails related to investigations received from SIU. Were those requests for 26 employees?”

Mr. Reilly stated “Yes.”

Ms. Fertig stated “And several of those were not subject to any type of investigation, according to your findings.”

Mr. Reilly stated “Right.”

Mr. Hunter stated “There was a protocol in place. In this individual’s role, she was authorized to request emails for investigations. It was not our role to determine whether or not they should have any particular email. Our role is to ensure that we’re following protocol and that they are not given full access.”

Mr. Frohme asked “On page 35, it refers to an outside computer forensic auditor to ensure that access controls are in place and operating as intended. Has that project been started and will that include both databases and emails in terms of accessibility and protocols?”

Mr. Hunter stated “Yes and yes.”

Mr. Frohme asked “And the estimated time for completion?”

Mr. Hunter stated “It’s larger than just the two things you mentioned; it’s a part of our security audit for the District, so we’re looking at all cyber security threats, etc. I anticipate having the final report sometime in the next two to three weeks.”

Dr. Lynch-Walsh stated “Under conclusions on page 35, it states further investigation should be pursued regarding access to live emails. Is that turning into a recommendation? Would that be part of the audit by the outside forensic auditor? We still have an unanswered question, which is how did this live email get accessed?”

Mr. Hunter stated “The cyber security audit is being performed this year. The Board approved on this year’s Organizational Chart the new position of Director of Information Security. We’ve established an Information Security Office within IT that has the responsibility for looking at data and physical security issues across the District. As part of that, we have engaged a third party firm to look at all our security practices and to make recommendations around best practices going forward. Part of the recommendation will include email and other security practices, as well. Then we will take those recommendations and implement, as appropriate.”

Dr. Lynch-Walsh stated “It says there were no requests made for emails during that time period, yet she was able to make a comment about an email almost at the same time it went out. That

suggests that she had access to live emails. Is it possible that she was given access to live emails, even though the protocols for authorization to do that were not followed?”

Mr. Hunter stated “Of course, that’s possible. There are many numbers of ways to get access, shared passwords, stealing passwords, looking over someone’s shoulder. I can’t speak to that particular incident, but I can say with a high degree of confidence that she was never given access through the appropriate protocols.”

Dr. Lynch-Walsh stated “That doesn’t mean she wasn’t given access through inappropriate protocols.”

Dr. Lynch-Walsh stated “I’ll buy that there was confusion over the definition of base salary. That resulted in some of these increases. On page 28, ‘we determined that the second calculation performed on May 15, 2015 arriving at the hourly rate of \$39.10 included an additional 10% pay increase over and above the advanced degree supplement the Office of Human Resources was trying to add into her hourly rate. Per discussion with Ms. Haring, she stated she received a written notice from the HR staff outlining her new hourly rate of \$39.10, which provided an annual salary of \$71,550’. She goes on to say she didn’t adjust her own salary. Why this extra 10% increase?”

Ms. Fertig stated “Although this is pertaining to one employee, over the years, we have performed audits on overtime, second jobs, etc. that are referenced in here. I know this is focused on actions surrounding one employee, but that employee did not give herself these salary increases; she didn’t create the job descriptions. I think overall this audit is about management practices that occurred over a particular period of time and I’d like to stay focused on that.”

Dr. Lynch-Walsh stated “Absolutely, because she couldn’t do the 10% increase herself, that suggests that it came from HR, but HR probably did not make that determination on their own, because there’s no basis for it. They’re not making a correction. From a process standpoint, what would have had to have transpired in terms of the process to prompt HR to give another 10% increase? Whose signature was required?”

Ms. Fertig stated “It’s difficult because many of the people reflected in the emails are no longer with the District. Many of the decisions were made by people who are no longer with the District.”

Dr. Lynch-Walsh stated “The policies and procedures would have been the same.”

Mr. Nichols stated “We have a new Director of Compensation in the District. She and I have discussed the fact that large organizations like this normally have a document like a Personnel Action Form for doing these types of transactions. We do not have that and have identified a need for that.”

Dr. Lynch-Walsh stated “You mean a phone call could have taken place to HR that would have prompted these changes?”

Mr. Nichols stated “No.”

Dr. Lynch-Walsh stated “You stated there’s no form, I don’t see any emails in the Exhibits that support this extra 10% increase.”

Mr. Chisem stated “For clarification purposes, take me back to the \$39.10 around an additional 10% increase on top of that.”

Dr. Lynch-Walsh stated “On page 28, it says that to get to the \$39.10, it included an additional 10% pay increase. You start at \$30, then you correct for the base pay confusion; then there’s another increase. I’ll buy the first increase because everyone was confused, but now I’m confused as to the last increase and procedurally, how does that come about? If you’re saying there’s no form required; if there was a form I would look at the form and see who signed it, but in lieu of a form, how did HR give another increase when we already did the 10% above and beyond and adjusted for the advanced degree, so where’s this other increase coming from?”

Mr. Chisem stated “The term ‘second calculation’ is really looking at a review of the initial evaluation, so when it was initially evaluated, a calculation was made and presented to the School Board. After that, there is back up on how this number was arrived at. I think Mr. Reilly has that showing the breakdown. Basically, what is indicated is that the first calculation goes away. The second calculation is what was believed to be what occurred when she was initially appointed. Disregard the first calculation and take this as what should have been the initial calculation.”

Dr. Lynch-Walsh stated “No, this gets her to an annual salary of \$71,550.”

Mr. Chisem stated “Again, the thought behind that is that this would have been the initial calculation if it was performed the way it was performed the second time around.”

Dr. Lynch-Walsh stated “But when we add that all up, add the advanced degree to the base salary and add 10%, that would not equal \$71,550.”

Mr. Reilly stated “You’re starting off with the base salary of \$30.14 and then for the first pay increase they added 10%, per the Salary Handbook. The next thing was the entitlement of the 2.2% salary increase. When they got to \$33.88, the next calculation taking the 15.41% times the \$33.88 takes you to the \$39.10. You did the 10% once and then another 15%. It was explained that they were trying to bring back the \$6,350 for the advanced degree.”

Dr. Lynch-Walsh stated “What keeps happening is that people keep saying they weren’t here when these things happened. There are some constants. The Board was here; the Superintendent was here. Both of those parties have a responsibility for personnel, payroll, financial records, etc. Per State Statutes, they are supposed to keep accurate financial records, so if you’re not going down the list of things you’re required to do by law and then globally saying to your Senior Leadership Team ‘Hey, are you following this?’ That’s how you catch it. It can’t be that we’re learning; we’re improving. This is what the Board’s going to say. ‘That’s great, Mr. Nichols, that you’re making these improvements.’ Well, there shouldn’t have been improvements to be made. That’s the overarching issue in this District. The new person always gets a clean slate and you forget that you’ve had the same leadership in place for at least five years and all of these things are happening under that same leadership. It’s just that the players on the chessboard keep changing. When reading this report, SIU is getting beat up for what is an HR function, HR and accounting. When it comes to accounting, they’re lay people. They’re not going to understand why these things are important. They haven’t had the educational background or experience. You can’t blame them for things happening like this, but if you’re the head of HR, what’s their role? Supposedly, this District leverages expertise across departments. Why is it that HR left the room when we’re about to talk about payroll issues related to SIU? These are not investigative processes; these are business

processes. These issues should not be SIU's problem. I think when we develop the Audit Plan for next year, we should look at how many other departments lack automated payroll systems. When I saw the Microsoft Word Calendar, I nearly fell out of my chair. That's how it was done in the 80's. How far behind the times is this District? Payroll processors, again, that's an HR person, not an SIU person. On page 2, we know that this department changed from Chief of Staff to Chief Public Information Officer, then to HR and then reassigned to the Chief of Staff. Is it currently under you, Mr. Moquin?"

Mr. Moquin replied "Yes, it is."

Dr. Lynch-Walsh stated "Why did it go from HR back to you?"

Mr. Moquin stated "Originally, the Public Information Officer provided some support when I was trying to provide support to Facilities. Since a lot of the issues they deal with end up becoming public information issues, she was providing some level of support. Subsequently, when it got transitioned over to HR because the thought at that time was to move the SIU into employee investigations and make that an HR function and keep the police aspect of it under the Chief of Staff. Ultimately the Board was not supportive of changing that structure. I believe it was in May when it was brought back under Chief of Staff."

Dr. Lynch-Walsh stated "In Finding No. 1, they mention the Security Swipe Card system, which you don't have to use to enter the building. It doesn't guarantee that you're capturing the hours. A recommendation to implement an automated time entry system, that would be like KRONOS?"

Mr. Moquin stated "Yes, that was our intent to request funding to expand those services to SIU. Portions of the District are under KRONOS."

Dr. Lynch-Walsh stated "If they were using KRONOS in 2010, why does it take an audit to drive something that should have already been in place? They're using a Microsoft Word calendar to post daily absences and late hours."

Mr. Moquin stated "I don't think that was the intent of the calendar. At one point, we looked at transitioning the entire organization onto KRONOS. The initial cost benefit analysis was done. Ultimately, it was cost prohibitive, particularly during the recession."

Dr. Lynch-Walsh stated "But it's costing money now. How quickly could we implement KRONOS?"

Mr. Moquin stated "I don't know the answer to that. We'll have to get together with Mr. Hunter. In the interim, it's Chief Hutchinson's intention to begin utilizing an attendance log, similar to other departments that are not using KRONOS in order to track daily attendance."

Mr. Hutchinson stated "We're creating more of an old school time sheet that will have a much cleaner tracking system for the 2 week pay period, the employee will validate every day. It's not a highly technical concept. We do use the Outlook calendar, more for planning purposes. This is not a timekeeping system. This will get us to a place where we can get a clean audit, until we advance to an automated system."

Dr. Lynch-Walsh stated “Based on these repeated recommendations for automation, the Senior Leadership Team would be looking at how quickly they could implement KRONOS. That wouldn’t just stay a recommendation that would not be implemented?”

Mr. Moquin stated “I’m sure that issue will be revisited in light of this audit and will ultimately go through the budget process.”

Dr. Lynch-Walsh stated “On Finding No. 2, management’s response on page 12, states the reports will be signed. Can that be amended to say reviewed? Just because you sign something doesn’t mean you’ve reviewed it. It states in the Business Practice Bulletin O-100 that they be reviewed.”

Mr. Reilly stated “This is one of those things that goes way back. There should be an electronic signature. You should be able to review payroll online from anywhere. That was something initially intended under the SAP Payroll module. That’s another archaic thing where we’re printing paper reports to be reviewed. I’d like to see that in the future, where the supervisor can review these reports online from anywhere in the world.”

Mr. Frohme stated “On page 9, I find these exceptions alarming. I can understand if there were missing reports from five years ago, but this is a relatively recent period. Sixteen percent were not presented. That leaves a total of 25. Only 10 of the 25 were properly approved. So more than 50% had deficiencies. On the overtime reports, one-third were unavailable, and of the remaining 21, only 6 were approved. That’s beyond incredible to me, as an auditor. Again, how pervasive is this problem District-wide?”

Dr. Lynch-Walsh stated “I agree. On Finding #3, there are three responses from management. I think there should be a Number 4, including the words review and reconcile. That may pertain to No. 2, as well. Some of the reports that were available were never used to reconcile. On Finding No. 4, regarding the Overtime and Finding No. 5, I got the impression that the District will not be seeking reimbursement.”

Mr. Hutchinson stated “I don’t believe that. I believe that once it is worked out and confirmed, I’m sure there will be corrections for what was overpaid. That is the plan.”

Ms. Fertig stated “While you’re discussing the Console Viewers, I’m assuming that you’re making changes to make the process more efficient.”

Mr. Hutchinson stated “We have to create procedures on how to bridge their schedules and our automated system. Over the years, apparently, there has been a lot of conflicting information. It has to be clearly written to avoid confusion in the future.”

Ms. Fertig stated “One of the best outcomes of this audit is that you are handling the scheduling better, so there won’t be as much overtime paid. There’s so much overtime in here, you could have additional employees.”

Dr. Lynch-Walsh stated “The payroll processor seems to be an overarching recommendation. When we transmit, can we emphasize that, if the rest of the Committee agrees with having a payroll processor at SIU.”

Mr. Moquin stated “That is our intent. The Chief and I are reviewing the entire administrative support structure within the department to ensure that it is adequately staffed to service the department in the appropriate fashion.”

Mr. Frohme stated “On Finding No. 5 on page 21, it’s hard for me to envision how these responses are addressing the recommendations. I have six recommendations, I would think there would be six responses. You’re trying to link a response back to a recommendation, which means some responses are trying to address two or three recommendations. For Recommendation No. 5, it states that management should begin the process of seeking reimbursement, but I don’t see any response regarding the plan or the timeline to address those recommendations. This applies to all those findings.”

Mr. Hutchinson stated “I don’t want to say that I’m new. I did not go one for one. In the future, I could.”

Mr. Mayersohn asked “Jeff, can you give us a brief perspective and timetable, because some of these issues require additional funding?”

Mr. Moquin replied “We are working on trying to pilot certain departments through a zero-based budgeting system. For the most part, year over year is a net change. It depends on the anticipated revenue streams from the State. The Governor just came out with his recommended budget. Our Chief Financial Officer will begin to triangulate what we anticipate, either our increase or decrease per student. We’re also in the process of collective bargaining right now in terms of employee salaries. Those big bucket items get taken first and then hopefully there is additional money for additional investments. Those usually are prioritized by Cabinet and the Board going into the new fiscal year.”

Dr. Lynch-Walsh stated “We know that you found \$23,000 already. I would say that there’s money in the SIU budget; you just don’t know it’s there. Between the overtime being paid due to the scheduling, you could find money there. If you could recoup the \$23,000, you’d be more than halfway to a payroll processor.”

Ms. Fertig stated “I believe there were unfilled positions in SIU that could have contributed to the need for overtime. Aren’t many of your investigators covering Board meetings and other community events?”

Mr. Hutchinson stated “Right now, out of our 20 investigators, we are down to 13. Hopefully, we’ll have 5 new ones next week. There is a little bit of a manpower issue. To have 2 of our detectives going to Board meetings, it’s easier to pay the overtime than to have two other ones tied up not doing investigations. I’d rather pay overtime and have people doing their day jobs. When we lose that time, we can’t make it up.”

Dr. Lynch-Walsh stated “Can you calculate the optimal length of a Board meeting?”

Mr. Moquin stated “I have that information and will be sharing it with the Board on February 14, 2017.” Nationally, 82% of the Districts’ meetings are 4 hours or less.”

Ms. Fertig stated “I’ve seen this many times where our Board meetings go until 10:00 p.m. or even 2:00 a.m. It’s not just them, it’s all staff members who are not compensated and have to wait out there. That is a factor and security has to cover it.”

Ms. Fertig stated “The cost of overtime of between \$53 and \$61, as opposed to BSO at \$37 brings up that there are more economical ways to hire security for these events. If other agencies are able to provide services at \$37, is it more economical to outsource some of this?”

Mr. Reilly stated “That’s a management decision. I know some officers who work in the tech centers are well liked, because they know the operations and are trusted with keys. Since it’s not their primary position, that should be treated as a secondary position with an hourly rate for security coverage. That’s another option. We use a lot of local police for athletic events. This would give them an opportunity, if they need overtime, to spend more time on the open cases.”

Mr. Hutchinson stated “There are certain departments where you’d have to pay up front for a certain amount of hours. If you hired someone for 4 hours and the meeting lasted for 7 hours, the officer would leave after 4 hours. There are other challenges in having the extra contracts and losing staff. There are scheduling challenges and also for the schools, whose administrators would not want to give keys to a different officer each day where they will have 100 keys floating around. There’s also a certain level of trust and knowledge of schools’ needs. Also, there are challenges with FLSA and labor laws.”

Mr. Moquin stated “There was a lot of insight from this audit around the payroll function, not just for this department, but for the District as a whole. I hope over the years that I’ve demonstrated that when there’s constructive criticism, that we take it seriously as a continuous improvement District to move on. The Chief regarding overtime, has already begun to rearrange schedules and even he is handling a lot of the detail because he doesn’t get paid overtime. I have a lot of confidence in the new Chief. Hopefully, he’s demonstrated that himself in the way he’s answered these questions. I just want to assure the Committee that there is a whole host of improvements being implemented in SIU that go well beyond payroll.”

Ms. Fertig stated “I think everyone here has commented on the global lessons that can be learned District-wide and one more indicator of that is the task-assignment of the former Chief, who was then acting still as task-assigned, but being paid \$10,000 overtime and not as a Chief, but for performing security services. I appreciate that you did this audit. I think it’s good for the community to know that you did take such an in-depth look at these concerns.”

A motion was made to transmit. Motion carried.

RSM US LLP – Auditor’s Communication of 2016 Audit Results, Management Letter for the Year Ended June 30, 2016 and Single Audit Report as Required by the Office of Management and Budget (OMB) Circular A-133 for the Year Ended June 30, 2016

Mr. Brett Friedman stated “Back in November, we presented the CAFR, prepared by staff and submitted. The audit was performed in accordance with Generally Accepted Auditing Standards. As far as the accounting policies and practices followed by the District, those are determined by management. They are responsible for determining what they feel are appropriate. In the current year, we pointed out that there was a new GASB Statement 72, which added additional disclosures regarding investments. Otherwise, there were no major changes to any of the accounting policies used to prepare the financials. There were no significant or unusual accounting transactions, or items that lacked authoritative guidance. There were no alternative treatments that didn’t comply with Generally Accepted Accounting Principles. As far as audit adjustments, uncorrected misstatements, there were some as there always will be, but nothing really material. No

disagreements with management were found over the application of significant accounting principles. To touch on some of the accounting estimates, the biggest things are the assumptions for self-insurance and other post-employment benefits. In those cases, the District uses an actuary. There will be a new GASB standard coming out, which will change the treatment for OPEB, and like with the Florida Retirement System, instead of putting just the annual amount on the face of the statements, now the entire net liability will get recorded, so you'll see an additional reduction in the net position of the District, because of that. That's just an accounting standards change, to try to make governments consistent with non-governments. Also, FRS had a rough year this year. The net pension liability for all users doubled, so there will be an additional obligation that will have to be funded in the future. That's something the District has no control over."

Ms. Chantelle Knowles summarized the Single Audit report. "The type of audit that we issued was an unmodified opinion, the best opinion that the District can have. As part of that audit of the financial statements, we didn't identify any internal control over financial reporting, no material weaknesses or significant deficiencies or any non-compliance that we deem material to the financial statements. We performed an audit of the District's Federal awards. In fiscal year 2016, the District incurred approximately \$275 million in Federal Award expenditures and as part of the uniform guidance, we identified 5 major Federal programs that we tested in the current fiscal year, which are identified on page 9. As part of our Single Audit of those 5 programs, we did not identify any material weaknesses or significant deficiencies in internal controls or any audit findings. On page 11, that's a summary of prior audit findings from the Auditor General for fiscal year 2015. They identified two Single Audit findings. One was corrected in fiscal year 2016. The other finding, related to Title I, which I know Ms. Hines presented to the Board previously, has been partially corrected. We tested the Title I program in the current year and we noted that the issue that was occurring in fiscal year 2015 did not occur in the 2016 year. The 2015 finding will be corrected in fiscal year 2017. The Title I Office has been in communication with the Florida Department of Education and the finding was originally close to \$23 million. That has been reduced to just over \$3 million. On Exhibit B, we issued a Management Letter in accordance with the Rules of the Auditor General. As part of our requirements, we have to follow up on prior audit findings, which is in Appendix D of the report. On page 3, we noted a current year observation regarding User Access Reviews. On page 4, we noted that all the recommendations from fiscal year 2015 were either addressed or no longer relevant. The Auditor General also performed an audit in 2015, where they had 12 findings that were more operational in nature. The status of those findings have not been addressed in our report. The Office of the Chief Auditor will address those findings and provide you with a status update."

Ms. Grant asked "On the one exception that you found on Fairway Elementary, I am curious as to the sample size."

Ms. Knowles stated she would have to follow up on that and thanked the District for the pleasure of serving as the external auditor for the last five years.

Mr. Mayersohn asked "Can you update us on our recommendation regarding selection process?"

Ms. Fertig stated "As you know, that was scheduled for the December 13, 2016 School Board meeting. You can watch the tape or read the minutes. I had a prior engagement and arrived after the Board discussed it. I understand that the Superintendent was concerned about changing the policy, and in the end determined we would not be changing the policy. They were concerned that

the five-year rotation was legally required or at least a best practice. At this point, we're in February, and as the last agenda item, I will be asking for four volunteers to serve on the Auditor Selection Committee. Changing the policy before an RFP goes out would be very difficult."

Mr. Moquin stated "We expedited it to bring it before a workshop. There was no consensus to make any amendments to the Policy."

Mr. Frohme stated "On page 11, on the grant process, with the designation of partially corrected, when you read the two bullets, I guess there's a timing of January 31st for any follow up. In terms of reporting back to us, is there a mechanism that we can be informed in terms of what our compliance is with respect to these committed timelines?"

Mr. Reilly responded "We will be asking the department that deals with Title I when we perform our Current Status Report for all twelve of the Auditor General's findings which will be presented at one of the next two meetings."

Dr. Lynch-Walsh stated "On page 11, it says the District must submit a revised Title I budget no later than January 31, 2017, which was Tuesday. Has that happened?"

Ms. Luwando Wright-Hines stated "At this time, the District has not. We received our roll forward certification from the Department of Education late December. Part of the budget modification requires that our schools identify how they are going to spend the \$3 million. The communication just recently went out to the schools after they returned from the holiday. The schools have now finalized their plans and we are reviewing them to ensure that we are prepared to submit the amendment. I have sent Mr. Reilly the preliminary information that he can share with the Audit Committee, as to where we are now with the audit status. We should have a revised amendment ready for Mr. Runcie's signature by the end of next week. I will provide that follow up."

Dr. Lynch-Walsh asked "On page 3, Appendix A, User Access Reviews, for the prior year, it states 'no longer relevant'. Are these for two different locations?"

Mr. Friedman stated "There was an issue, they made improvements, but now the problem was that they were not documented at one location."

Ms. Fertig asked how large the sample was.

Mr. Friedman stated he would provide that information.

A motion was made to transmit. Motion carried.

Other Business

Ms. Fertig stated "I received an email from Mr. Brett Friedman seeking clarification of the December 13, 2016 meeting. I reviewed the minutes, which were clear that the Audit Committee was in total consensus to change the policy. The Board did not reach consensus; we're on a deadline. At this point, we need to select an Auditor Selection Committee consisting of four people. I am asking for volunteers."

Mr. Frohme, Mr. Traeger, and Dr. Lynch-Walsh volunteered. Ms. Fertig stated that Dr. Mack would also like to be on the Committee. Mr. Reilly asked for one more volunteer to serve as an alternate. Ms. Grant volunteered to be the alternate.

Dr. Lynch-Walsh stated that Mr. Gohl was going to send her an Executive Summary.

Mr. Reilly stated he would follow up on that.

Dr. Lynch-Walsh stated “I hear that Ben Leong is retiring. Did the job description go to a workshop?”

Mr. Moquin stated “It came to the Board for revisions.

Dr. Lynch-Walsh asked “Do we have time for it to come here? That’s a big position so I think it would be nice to have feedback from the Audit Committee because the job description changed.”

Mr. Moquin stated “There were changes to the minimum requirements to ensure that we cast the biggest net possible. The current requirements would limit the pool to the applicant’s having been a CFO at another Florida District.

Ms. Fertig asked if Mr. Reilly could send the job description to the Committee.

Meeting adjourned at 3:45 p.m.