

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, NOVEMBER 18TH, 2021
10:35 A.M. - 12:59 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 SE 3rd Avenue, Suite 200
Fort Lauderdale, FL 33301

1 COMMITTEE MEMBERS IN ATTENDANCE:

- 2 MR. ROBERT MAYERSOHN, CHAIR
MR. ANDREW MEDVIN, VICE CHAIR
3 MR. MOSES BARNES
MR. ANTHONY DE MEO
4 MS. HAGEN DISCH
MS. MARY FERTIG
5 DR. NATHALIE LYNCH-WALSH
MS. PHYLLIS SHAW (Telephonically)

6
7 OFFICE OF THE CHIEF AUDITOR STAFF:

- 8 MR. JORIS JABOUIN, Chief Auditor
MS. ANN CONWAY, Manager, Internal Funds Audits
9 MS. JENNIFER HARPALANI, Manager, IT Audits
MR. ERIC SEIFER, Auditor III
10 Ms. RAYSA LUGO, Auditor III
MS. MICHELE MARQUARDT, Executive Secretary
11 MS. WANDA RADCLIFF, Clerk Spec B Confidential
MS. DONNA LUZADDER, Clerk Spec C Confidential

12 DISTRICT STAFF:

- 13 MR. JEFFREY MOQUIN, Chief of Staff, Office of the
14 Chief of Staff
DR. VALERIE WANZA, Chief School Performance &
15 Accountability Officer, Office of School
Performance & Accountability
16 DR. NICOLE MANCINI, Task Assigned Chief Academic
Officer, Office of the Chief Academic Officer
17 MR. SAM BAYS, Task Assigned Executive Director Capital
Program, Office of Chief Facilities &
18 Construction Management
MR. RYAN SMITH, Director, Business Support Center
19 MS. ERUM MOTIWALA, Director, Accounting & Financial
Reporting
20 MS. VIVIAN PILAR, Accountant V

21 INVITED GUESTS:

- 22 MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
Advisors
23 MR. DAVID LUKER, Director, RSM
MR. CHRIS GUMS, Risk Advisory Services, RSM
24 MS. KATHLEEN LANGAN, AECOM
MS. ASHLEY CARPENTER, Atkins
25 MR. TIM BASS, Court Reporter, United Reporting

1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MAYERSOHN: All right. Good morning
4 everybody. Welcome to the Audit Committee
5 Meeting. Today is Thursday, November 18th.

6 And if we can all rise for the Pledge?

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

9 MR. MAYERSOHN: Can we get a roll call, Mr.
10 Jabouin?

11 MR. JABOUIN: Yes. I wanted to mention that
12 Ms. Dahl is excused from the meeting and Mr.
13 Sabin will be calling in. I just want to check.
14 Mr. Sabin, are you on?

15 BECON: He has not called in yet. Nobody's
16 called in yet.

17 MR. JABOUIN: Thank you.

18 Mr. Moses Barnes?

19 MR. BARNES: Here.

20 MR. JABOUIN: Mr. Anthony De Meo?

21 MR. DE MEO: Here.

22 MR. JABOUIN: Ms. Hagen Disch?

23 MS. DISCH: Here.

24 MR. JABOUIN: Ms. Mary Fertig?

25 (No response.)

1 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

2 (No response.)

3 MR. JABOUIN: Mr. Robert Mayersohn?

4 MR. MAYERSOHN: I'm here.

5 MR. JABOUIN: Mr. Andrew Medvin?

6 MR. MEDVIN: Here.

7 MR. JABOUIN: Ms. Phyllis Shaw?

8 (No response.)

9 MR. JABOUIN: Mr. Adam Sabin?

10 (No response.)

11 MR. JABOUIN: Mr. Chair, we are one short of
12 a quorum, but you may proceed with some of the
13 administrative matters.

14 MR. MAYERSOHN: Okay. Chief Auditor
15 Administrative -- well, can we just get an
16 introduction of those that are around, I guess,
17 starting with Mr. Moquin.

18 MR. MOQUIN: Jeff Moquin, Chief of Staff
19 sitting in on behalf of Dr. Cartwright.

20 MR. MAYERSOHN: Mr. Bass?

21 COURT REPORTER: Tim Bass, court reporter.

22 MR. SMITH: Ryan Smith, Director of the
23 Business Support Center.

24 DR. WANZA: Good morning, Valerie Wanza,
25 Chief School Performance & Accountability

1 Officer.

2 MR. MAYERSOHN: Dr. Mancini?

3 DR. MANCINI: Good morning, Task Assigned
4 Chief Academic Officer, Nicole Mancini.

5 MR. MAYERSOHN: And thank you for being here.

6 DR. MANCINI: You're welcome.

7 MR. MAYERSOHN: In the back?

8 MS. MARQUARDT: Michele Marquardt, Office of
9 the Chief Auditor.

10 MS. CONWAY: Ann Conway, Office of the Chief
11 Auditor.

12 MS. HARPALANI: Jennifer Harpalani, Office of
13 the Chief Auditor.

14 MR. MAYERSOHN: Got it. We're all here. And
15 Dr. Lynch-Walsh has returned.

16 All right. So going back up, can I get an
17 approval of the Agenda for November 18th? The
18 only -- the only thing that I would like to
19 change, because I don't know where we're going to
20 go from a time standpoint, is Item Number 14,
21 which is Revised Audit Committee Meeting Dates,
22 if I can include that in my -- if I can include
23 that in my Audit Committee Chair Comments I'd
24 like to do that so we can get a motion to approve
25 and at least get that out of the way.

1 So those are the only -- my recommendations
2 for the change and approval of the change of the
3 Agenda.

4 Are there any other comments, questions or
5 concerns?

6 (No response.)

7 MR. MAYERSOHN: Can I get a motion to approve
8 with that change?

9 MR. MEDVIN: So moved.

10 MR. MAYERSOHN: Motion by Mr. Medvin, second
11 by?

12 MS. DISCH: Second.

13 MR. MAYERSOHN: Ms. Disch.

14 All those in favor signify by saying aye.

15 COMMITTEE MEMBERS: Aye.

16 MR. MAYERSOHN: Anybody opposed?

17 (No response.)

18 MR. MAYERSOHN: The ayes have it.

19 Chief Auditor Administrative Matters.

20 MR. JABOUIN: Thank you, Mr. Mayersohn.

21 Regarding the online training for school
22 board established advisory committees, we have
23 had all the committee members complete it except
24 for one. The one individual was having some
25 technical issues and I will work with them. It's

1 not due to lack of trying, it's just due to some
2 technical matters, so we are almost there.

3 And then on the acknowledgment for school
4 board advisory committee member forms, we have
5 all of them except for two and we will try to
6 obtain the remaining two at this meeting.

7 Regarding the audit committee agenda
8 timeframes, we have provided them to district
9 staff. Some of them will be coming in and out of
10 the meeting and attending the various sections on
11 the reports that impact them. We do know that
12 these are only as a guide. We discussed the
13 timing of the meetings in the November 1st
14 meeting.

15 The minutes to those particular meetings,
16 that meeting will be at the January committee
17 meeting as we did receive them but we received
18 them after the package went out and I have not
19 had a chance to review them. But we do have the
20 minutes from the November 1st audit committee
21 virtual meeting.

22 We are thankful for the committee members to
23 be able to attend and volunteer their time for
24 this meeting. We realize that you have many
25 responsibilities outside of the district and time

1 you spend with us, we appreciate your time, we
2 appreciate your expertise, and I'm very grateful
3 for the comments that you had in order to enhance
4 the plan of the different areas that I have to
5 review.

6 With respect to what Mr. Mayersohn mentioned
7 as far as the meeting dates, there was discussion
8 in the November 1st meeting to have a monthly
9 meeting. Looking at some of the different
10 responsibilities and tasks on our plate, we, for
11 example, could not have a December meeting just
12 given the December holidays and so forth. What
13 we've tried to do is move up the January meeting
14 and some of the subsequent meetings. And so the
15 schedule that you have includes one more meeting.
16 And I put some logic in that schedule as to why
17 some of the decisions were made. And then going
18 into next year we'll build in some more meetings
19 in order to be able to accomplish the different
20 tasks that are on the committee's plate.

21 Thank you very much, Mr. Mayersohn, that's --
22 this concludes my administrative matters.

23 MR. MAYERSOHN: Okay. Do we have any public
24 speakers on non-agenda items.

25 MR. JABOUIN: No, there are no public

1 speakers.

2 MR. MAYERSOHN: Okay. Moving to Item Number
3 6, first, let's take care of moving up Item
4 Number 14. Are there any objections or can I get
5 a motion for Item Number 14, which is the Revised
6 Audit Committee Meeting Dates?

7 MR. JABOUIN: So if you look at the package,
8 Mr. Medvin, and flip over to Item 14 there is a
9 one-page document with the revised dates. The
10 dates that are on the agenda are the previous
11 dates.

12 MR. MEDVIN: Got it.

13 MR. MAYERSOHN: You got it? Any questions;
14 concerns; comments? None?

15 MS. DISCH: I have a question. So January
16 20th, why was that one moved, was that just --

17 MR. JABOUIN: So in order to try to move --
18 include --

19 MS. DISCH: Because there's none in December?

20 MR. JABOUIN: So we moved it up because we do
21 have some reports that we would like to get into
22 that meeting. We had the original date of the
23 27th, but we're trying to get more meetings in,
24 so we moved that one up from the 27th to the 20th
25 and then we established one for February.

1 So the old date of the 27th was at the end of
2 January. So the old thinking was that we didn't
3 have one in February, let's do it in late
4 January, but now we're moving them up. So if I
5 kept it at the 27th, then we'd have a February
6 meeting on the 24th, shortly there afterwards.

7 MS. DISCH: Like a month after.

8 MR. JABOUIN: Yeah. And so, if you think
9 about it, the package goes out the week before
10 and then there's all the preparation for the
11 meeting, so we need a little bit of time.

12 Does that date not work?

13 MS. DISCH: It's a little tough because
14 that's my yearend close. So the one week was
15 helpful. But if it works for everyone else I can
16 try to make it work.

17 MR. JABOUIN: If we do, if the committee
18 prefers to keep it on the 27th, again, I'd like
19 to ask to maybe revisit it, because then the
20 February one on the 24th becomes a little bit
21 difficult.

22 MR. MAYERSOHN: Is there any objection to
23 keeping it at the 27th? And when you say the
24 24th, moving it up, back?

25 MR. JABOUIN: I have to do a lot of checking

1 on availability of the room and with people that
2 are not here now. I also -- Ms. Shaw, who is not
3 here, has historically had issues with the
4 January meeting as well because she has, I
5 believe her actuary is due around that timeframe,
6 so she has historically had a January issue, as
7 well.

8 MR. MAYERSOHN: Any comments?

9 Go ahead, Dr. Lynch-Walsh.

10 DR. LYNCH-WALSH: So these dates -- well, I
11 know I wasn't contacted about these dates ahead
12 of time, so January 20th does not work for Hagen
13 and the 27th or the 20th might not work for
14 Phyllis. Or we don't know.

15 MR. MAYERSOHN: We don't know. She's not
16 here.

17 MS. DISCH: I can try to make it work. I can
18 try.

19 MR. MAYERSOHN: I mean, again, we're still
20 missing bodies today and this was regularly
21 scheduled. So, I mean, we asked for additional
22 meetings. If we're asking for additional
23 meetings it's not going to fall on every date
24 we're all going to be able to make it.

25 MS. DISCH: The other dates are good. The

1 March date is much better for me because it's
2 definitely after I file the K, so I can
3 definitely do the February and March. So if
4 Phyllis has -- maybe we need to push this to a
5 meeting that, you know, more people are at.

6 DR. LYNCH-WALSH: Yeah, and then the issue
7 I'm having is, because we don't have a
8 district-wide advisory calendar, I'm supposed to
9 be at central area right now but can't be because
10 both meetings are scheduled at the same time, and
11 I'm not quite sure how that's happening, that two
12 different advisory groups --

13 MS. DISCH: A master calendar would be
14 helpful.

15 MR. MAYERSOHN: So what is our pleasure
16 moving forward?

17 Again, this is something we asked for,
18 something that, you know, there are constraints
19 with this room or availability of reports and
20 whatever may be. We either approve it; or amend
21 it; or table it.

22 DR. LYNCH-WALSH: I'm trying to check the
23 calendar.

24 MR. MAYERSOHN: Mr. Barnes?

25 MR. BARNES: Are you looking for a motion?

1 MR. MAYERSOHN: I'm looking for a motion. I
2 would like a motion.

3 MR. BARNES: My motion is that we proceed
4 with the plan as suggested by the chief auditor.

5 MR. MAYERSOHN: Do I have a second?

6 MR. MEDVIN: I'll second.

7 MR. MAYERSOHN: Second by Mr. Medvin.

8 Is there any more discussion?

9 MR. MEDVIN: The timing, is it going to be 11
10 or are we going to adhere to the 10:30?

11 MR. JABOUIN: 11 a.m. would be the time
12 unless I request it at a previous meeting and the
13 committee approves it we'll do it at 11 a.m.

14 DR. LYNCH-WALSH: So the 20th is, in fact --
15 moving it to January 20th does move it to the
16 same as central area, whereas before there wasn't
17 a conflict.

18 MR. MAYERSOHN: So there's a motion on the
19 floor, a second, that was just a -- is that a
20 discussion point or that's just commentary?

21 DR. LYNCH-WALSH: Well, I'm just checking
22 dates and checking them twice.

23 MR. MAYERSOHN: If there's no further
24 discussion, all those in favor signify by saying
25 aye.

1 COMMITTEE MEMBERS: Aye.

2 MR. MAYERSOHN: Anybody opposed?

3 (No response.)

4 MR. MAYERSOHN: I guess the ayes have it.

5 All right. Just a couple of other things in
6 my Chair report. I do want to congratulate
7 Laurie Rich-Levinson on her appointment as Chair
8 and Patty Good on her appointment as Vice Chair.
9 And I do want to just not be remiss and wish
10 everybody a Happy Thanksgiving, be with your
11 families, time to reflect, as well as since we're
12 not having a December meeting, a happy holidays
13 to all, including Dr. Wanza.

14 DR. WANZA: Thank you.

15 MR. MAYERSOHN: And Dr. Mancini. And
16 everybody else.

17 Those are my comments. Do I have approval of
18 the minutes for September 30th Audit Committee
19 Meeting?

20 Well, you guys are just jumping out with the
21 motions. Can I have a motion?

22 MR. MEDVIN: So moved.

23 MR. MAYERSOHN: Motioned by Mr. Medvin.
24 Seconded by?

25 MR. BARNES: Mr. Barnes.

1 MR. MAYERSOHN: Mr. Barnes.

2 All those in favor signify by saying aye.

3 COMMITTEE MEMBERS: Aye.

4 MR. MAYERSOHN: Anybody opposed?

5 (No response.)

6 MR. MAYERSOHN: The ayes have it.

7 Moving on to Item Number 8, Office of the
8 Chief Auditor Internal Funds Audits of Selected
9 Schools.

10 MR. JABOUIN: Thank you. Agenda Item Number
11 8 is a consolidated report of internal funds
12 audits of 30 schools. The audit was performed by
13 Ann Conway and some of her team members.

14 So in the interest of time I won't go through
15 the detailed discussion that I've had on the
16 scope of the audit as we've discussed this
17 before. But based on the procedures that were
18 performed there were no internal funds exceptions
19 in 23 of the 30 schools. Exceptions were noted
20 in seven schools and those start after page 53.
21 Those are the schools that had exceptions. And
22 most of the exceptions related to negative
23 balances in the funds and in some cases the
24 accounts that are within the funds. So since the
25 funds appear on the face of the financial

1 statements, you can see the ones that have the
2 negative balances on the funds. But there are
3 some accounts that had negative balances within
4 the funds and they net off with others that had
5 positive ones.

6 So we tried to describe those instances in
7 each of the school's reports. So if you were
8 looking for some of the negative balances on the
9 funds you saw them right on there, but the ones
10 in the accounts are blended in there.

11 Now, in addition to the negative balances
12 there were some vending machine accounting issues
13 at Dillard. There was also a business practice
14 bulletin update that we required at Dillard as
15 well and then a transfer of vending machine
16 receipts from -- into the faculty account.

17 Now, there are some accounting responsibility
18 differences between the schools. So four of the
19 seven schools the accounting services are done by
20 the Business Service -- Business Support Center.
21 And those are Dillard, Ely, Miramar, Pompano
22 Beach Middle. And then three of the seven
23 schools are not BSC schools. Those are
24 Taravella, Plantation, Pompano Beach High.

25 Now, two of the seven schools had very small

1 negative balances. You had one for \$94 negative,
2 one for \$119 negative.

3 This is a regulatory audit. I mean, the
4 audit general was here. But regardless of that,
5 there's no materiality applied to that. It's a
6 technical matter as to whether or not it's
7 negative or it's positive. So on those
8 particular schools, you know, that was the reason
9 for those particular findings.

10 Ely and Taravella have had issues in the past
11 that had been in front of the committee, but it
12 is important to note that this is the first time
13 in my three-and-a-half-year tenure at the school
14 district that we've discussed negative balances
15 at the schools. So if you think of the many
16 internal funds audits that I've presented to the
17 committee, they haven't had those issues, but we
18 do have seven out of the 30, but it's seven out
19 of 226 schools. And if you look at it over
20 multiple years, it's not a common issue.

21 Now, I did spend time meeting with the
22 individuals responsible and you see the action
23 plans are here. I believe that they will
24 mitigate the reoccurrence of this. There is
25 enhanced communications that will be occurring

1 between the different areas responsible. So
2 those are part of the responses.

3 Now, we do have with us OSPA Chief, Dr.
4 Valerie Wanza, as well as BSC Director, Ryan
5 Smith, to answer any questions regarding the
6 internal funds. But I will pause for the
7 introduction of Committee Member Mary Fertig.

8 MR. MAYERSOHN: Welcome.

9 MS. FERTIG: Hi. Sorry.

10 MR. JABOUIN: One thing to note is that the
11 report was printed before the board's
12 organizational meeting. So when we move it over
13 to the board we will reflect the current school
14 board chair, Ms. Laurie Rich-Levinson, as well as
15 the vice chair, Patricia Good, on the pages that
16 reflect the previous board chair and vice chair.

17 So that concludes my introduction of the
18 internal funds. We, as I mentioned, have the
19 district staff available to answer any questions.

20 MR. MAYERSOHN: Are there any questions?

21 Mr. Medvin then Mr. De Meo.

22 MR. MEDVIN: Mr. Smith, your organization,
23 from what I understand, is doing the full
24 bookkeeping function for the schools that are so
25 listed, which appears to be more and more

1 schools.

2 MR. SMITH: That is correct.

3 MR. MEDVIN: And the problem with the
4 negative balances seems to be, to me, a
5 procedural one due to a mistake, a mis-posting,
6 that kind of thing, and it appears in your
7 response, your response is that this is something
8 that you are going to address, and I guess, Dr.
9 Wanza, you're also a part of this, to make sure
10 that they -- the people understand that you can't
11 have a negative balance. Is that a fair
12 understanding?

13 And also are more and more schools using your
14 services as opposed to having an individual
15 bookkeeper on-site.

16 MR. SMITH: Yes, that is a fair statement.

17 DR. WANZA: Yes, sir.

18 MR. MEDVIN: Okay. Now I have a general
19 question which I think every year or so I ask.
20 And that's, understanding the format and what
21 these captions mean, and the basic format is the
22 same with all the schools, and this term "trust"
23 always, you know, bothers me because I'm not
24 really sure what we're talking about. Could one
25 of you please explain -- define what that is?

1 MR. JABOUIN: You wish to know what the trust
2 fund is, Mr. Medvin?

3 MR. MEDVIN: Yeah, that line item on each of
4 the financials.

5 MR. JABOUIN: Can I ask Ms. Conway to
6 describe that for us? Thank you.

7 MS. CONWAY: This is Ann Conway. I'm the
8 manager of internal funds audits.

9 MR. MAYERSOHN: Speak into your microphone.

10 MS. CONWAY: Ann Conway, manager, internal
11 funds audits.

12 This setup is provided by the Department of
13 Education. The Office of Financial Reporting
14 tells us how to account for internal funds. And
15 so they have broken them up into seven different
16 fund types. And I think it -- some of it is
17 self-explanatory, the athletics, music classes
18 tend to contain the accounts that are for those
19 types of organizations, clubs and departments.
20 But when you get to the trust, usually what that
21 is is money that's being held for a purpose. And
22 some of it tends to flow through there. It's
23 being held. Such as some of the aftercare
24 receipts that are transmitted to the district,
25 facility rentals that are transmitted to the

1 district. Sometimes it's a scholarship fund or a
2 donation fund that's being held for a certain
3 purpose. And then the general fund is for the
4 general welfare of the student body.

5 MR. MEDVIN: Okay. Now, the source of the
6 receipts in these various accounts, is that
7 budgetary items or is that from outside, from
8 students?

9 MS. CONWAY: No, it's internal accounts. The
10 money is generated within the school. It is
11 collected from students, sometimes from staff,
12 sometimes from outside. The school has a
13 bookkeeper who handles that in a separate
14 checking account that holds this money. This is
15 not typically budget money.

16 MR. MEDVIN: Okay. But I also noticed
17 Western High School, the athletics account has a
18 zero balance for the beginning of the period,
19 which strikes me as a little odd. I would think,
20 you know, a high school would have money in the
21 athletic account all the time. And I noticed a
22 significant difference between the total balances
23 in some of the various high schools. I mean,
24 Douglas is sitting with over a million dollars
25 and some of the other schools are sitting with

1 200, give or take, the high schools.

2 How come there's such -- you know, in a
3 district of many large schools, how come there's
4 such a discrepancy in the amounts of some of the
5 different schools?

6 DR. WANZA: So do you want me to start
7 responding? Okay.

8 Good morning, again. Valerie Wanza, Chief
9 School Performance & Accountability Officer. So
10 what I will say, the variance a lot of times is
11 based on location, based on the socioeconomic
12 area of the school. When you have a school where
13 a booster club can raise over \$200,000 and donate
14 it to the school for a certain expenditure or a
15 certain purpose -- you know, one of the things I
16 will say, and I know you haven't asked the
17 question yet, so when you look at Plantation High
18 School and you look at Pompano Beach High School
19 and you see the negative balance that occurred
20 that first year in their athletic accounts,
21 because regardless of the ticket sales, the cost
22 for the referees and the officials and the
23 security is the same. So that is why the
24 district now is covering the cost for the
25 officials and things that are just fixed standard

1 costs for schools that their ticket sales -- some
2 schools the ticket sales will cover them every
3 year for two or three years and some schools the
4 ticket sales will not cover them. Whether you
5 have 50 students show up to a game or 5,000
6 students show up -- individuals, the fixed cost
7 of the officials is the fixed cost. So it varies
8 based on the socioeconomics of a school
9 population. It varies based on the fundraising
10 that may be profitable at some schools, may not
11 realize the same outcomes at another school. So
12 it truly is contextual.

13 MR. JABOUIN: Yeah, Mr. Medvin, when I first
14 came on board I did look at those balances and I
15 saw how they differed amongst the schools. What
16 I ended up doing was just asking questions. And
17 I found out how different some of the schools
18 are. Their activities are different. The
19 neighborhoods are different. So I did wonder, as
20 well, how is it that some of those balances can
21 be either large or small at one school and not at
22 the next one? And then when you find out what's
23 going on it helps explain it. Because the
24 schools have similarities and they also have
25 differences as well. And it's reflected in the

1 balances.

2 MR. MEDVIN: Well, back to my question about
3 the source of the funds, and yet what you're
4 saying is that certain fixed costs of athletics,
5 for example, are now part of the school
6 district's funding, and they're funding that.
7 Are they doing that for all high schools or is
8 that selective?

9 DR. WANZA: So we're doing that across -- I
10 put in my response, beginning this school year we
11 are covering that across the board for all high
12 schools.

13 MR. MEDVIN: Okay. Thank you.

14 DR. WANZA: You're welcome.

15 MR. MAYERSOHN: Mr. De Meo?

16 MR. DE MEO: Yeah, as a follow-up, I think
17 this is for Ms. Conway, maybe Dr. Wanza. Do the
18 negative balances represent an overdraft position
19 in a cash account or is it an accounting of a
20 funds?

21 MS. CONWAY: It's just on the book. It means
22 an organization spent more money than they had
23 available.

24 MR. MAYERSOHN: Speak into the mike.

25 MS. CONWAY: The organization spent more

1 money than what was available to them. It does
2 not represent bounced checks or anything like
3 that. The schools still have funds, it's just
4 that that organization overspent its resources.

5 MR. MAYERSOHN: They overspent their budget.

6 MR. DE MEO: So if the expenses exceed the
7 revenue, is there some inter-fund transfer or in
8 the case of, I guess, football programs, for
9 example, where the ticket revenue isn't
10 sufficient to cover some of the costs, does the
11 district pick it up or --

12 In other words, how can you spend more --
13 ultimately it comes down to cash; right? How can
14 you spend more than you take in?

15 DR. WANZA: Do you want me to start, Ms.
16 Conway?

17 MR. MAYERSOHN: Go ahead, Dr. Wanza.

18 DR. WANZA: So I'll use football. The
19 schools are going to play 10 games. So the
20 schedule is the schedule. The officials have to
21 be paid, security has to be paid, regardless of
22 the ticket sales. We're not going to tell the
23 high school, your kids cannot go on the field and
24 play because you don't generate enough ticket
25 sales to cover the overhead. So that's a part of

1 the -- you know, how can you expend more
2 resources that you have available in your
3 account? And then one of the things that schools
4 realized is in the 19-20 school year, obviously,
5 everyone knows in March we ended the school year
6 in person, so all of the fundraising and things
7 that they would have done to close the school
8 year to balance out, all of that stopped. And in
9 some cases we even had to start refunding parents
10 for activities that would no longer take place
11 because of the pandemic.

12 So I'm not making any type of excuses for why
13 schools have negative balances in these accounts,
14 but one of the things that we did recognize, and
15 I used the athletics at the high school as the
16 example, that regardless of how much a school is
17 able to generate or not, there are certain fixed
18 costs that must take place for the activity to
19 run.

20 MR. DE MEO: Okay. So that's very clear.
21 Are there inter-fund transfers, that the general
22 fund make up those differences, for example?

23 DR. WANZA: So Ms. Conway can explain that.
24 So I believe like in one of the schools there was
25 a transfer from the staff account, the staff

1 internal fund account, correct me if I'm wrong,
2 Ms. Conway, to cover one of the balances.

3 MS. CONWAY: Partially. There is
4 transferring that happens within these accounts.
5 But there are also limits. I mean, would you
6 have the debate club paying for the football
7 team?

8 MR. DE MEO: That's the essence of my
9 question.

10 MS. CONWAY: Or -- you know, there's a
11 certain amount of fairness, you know, that you
12 have to consider in this.

13 MR. DE MEO: So do we audit for these things?
14 Are these -- do we look for compliance?

15 MS. CONWAY: Yes, yes.

16 MR. DE MEO: And so if one fund subsidizes
17 another fund, if it was within the policies, then
18 it's okay; right? If it's not, the OCA would
19 report on it.

20 MR. JABOUIN: Yes. So, for example, vending
21 machines is one where you could easily transfer
22 from a different account to a different account.
23 But as it pertains to like a particular class,
24 you wouldn't want to take from the seniors, its
25 account into another. So there are some where

1 there are more opportunities to be able to make
2 such transfers.

3 Now, vending machines was also a revenue
4 source that had also decreased, not just through
5 the attendance at the schools, but also due to
6 the health initiatives that were there as well.
7 So the vending machine revenue had decreased.
8 But that was an opportunity to make some
9 transfers.

10 MR. DE MEO: So second question. The BCS, is
11 that it?

12 MR. SMITH: Business Support Center, BSC.

13 MR. DE MEO: BSC. Is there a reason that the
14 BSC handles the accounting, and I'm not sure the
15 extent of the accounting that's done, is there a
16 reason why it's not done throughout the system or
17 how does that work; briefly?

18 DR. WANZA: So when the BSC was first
19 initiated 10 years ago, I don't even remember how
20 many years ago it was, the decision was that it
21 would be an option -- schools would opt in;
22 right? And there was extensive conversation when
23 it was first created. And so some schools,
24 because of the challenges that they've had, we've
25 worked with the principal to transfer those

1 business operations to the Business Support
2 Center because of historic site-based challenges.
3 And so -- but it is still right now a school
4 choice to join the Business Support Center. But
5 I do think the majority of the schools are a part
6 of the Business Support Center.

7 MR. SMITH: That is correct, Doctor.

8 MR. DE MEO: Is there some fee for that? In
9 other words, let's say a school has a bookkeeper
10 and three administrative people, does BCS [sic]
11 replace those four people or --

12 MR. SMITH: Yes, in the instance when a
13 school signs on with the BSC we provide that
14 support at an often reduced rate which creates
15 cost savings for the individual schools. So we
16 add the economy of scale in which our budget
17 keepers can manage multiple sites as opposed to
18 fixating on one. And the fee annually for that
19 service for most elementary schools is \$20,500 a
20 year.

21 MR. DE MEO: BSC. Thank you.

22 MR. SMITH: My pleasure.

23 MR. MAYERSOHN: Ms. Fertig?

24 MS. FERTIG: Okay. It's been a long time
25 since we've saw an audit coming like this from

1 the schools, so I have several comments. One
2 was, I thought the BSC was supposed to fix this
3 problem of these posting errors, and so I found
4 it alarming how many of the schools in this audit
5 were --

6 MR. MAYERSOHN: Can you talk into your --

7 MS. FERTIG: Yes, I'm sorry. Is that any
8 better?

9 MR. MAYERSOHN: Yeah.

10 MS. FERTIG: Okay. I was alarmed to see how
11 many of these schools were using the business
12 support system because I thought that was
13 supposed to be the fix for this.

14 Who in the school -- you know, in a lot of
15 these it said, well, it's a posting error. Who's
16 doing the posting, the school or the BSC?

17 MR. SMITH: The posting is done through the
18 bookkeeper at the individual school. So in some
19 instances they report to the principal, in others
20 they report to the Business Support Center.

21 MS. FERTIG: Okay. Well, isn't there like
22 some time that somebody's going to notice that
23 you're running on a negative balance? I mean, I
24 just -- I don't understand how you get to the end
25 of the year and there seems to be a big surprise

1 that your athletics fund is tens of thousands of
2 dollars in the red. And we had this issue, I
3 thought, and, Jeff, I think you were at this
4 meeting in 2017-ish with Taravella, was that the
5 right timeframe? And as I recall at that time
6 the circumstances had changed and they had to
7 continue their athletics program and so they did
8 it and we said, okay, well, now it's changed and
9 now you know and now you're moving on, but now
10 we're in 2018 and 2019, and, you know, I'm just
11 wondering why -- I thought that this was going to
12 be fixed in 2017 when the district first noticed
13 that it was happening due to a change in
14 procedures on how the athletics were being run.
15 Did I have that right, Jeff?

16 MR. MAYERSOHN: Before we do that, has
17 anybody gone online that was on the phone?

18 Is Mr. Sabin on? No? Nobody?

19 Okay.

20 All right. Thanks. Sorry about that, Ms.
21 Fertig.

22 MS. FERTIG: So my question, I guess, is,
23 okay, in 2017 it seemed -- if I recall this
24 correctly, it seemed like they had changed some
25 things that were happening but you had to

1 continue with athletics as Dr. Wanza said,
2 because you have to ensure that all students have
3 a chance. But on the other hand we knew that
4 when we did that audit. And I'm just wondering,
5 this looks like it's pretty routine at a good
6 number of our high schools.

7 And so I find that really troubling that
8 there's that gap between when we were on notice
9 of it and when we actually are coming up with a
10 solution.

11 MR. MAYERSOHN: If I can just interject? I'm
12 not sure whether or not this is an operational
13 issue inasmuch as a school related issue.
14 Because, as Dr. Wanza pointed out regarding
15 athletics, and I know this conversation had come
16 up before, is that, again, and this is -- this,
17 to me, gets back to more of a district issue of
18 how athletics are truly funded. If you're gonna
19 take a school like Blanche Ely that is not -- in
20 a different socioeconomic area than Stoneman
21 Douglas and their football team has a chance to
22 play in different events or state championships
23 or whatever it may be, if everybody is getting
24 the same equipment and the same referees and
25 everything else, there's a fixed -- there should

1 be, generally, a fixed cost per person. Like
2 schools, for example, you have the FTE funding
3 for each child. But above and beyond that it
4 goes back to what supplements in the community.
5 So if the football team has four trainers or four
6 whatever it may be and the standard is the
7 district provides one, maybe Blanche Ely would
8 like to have four trainers, but they're only
9 affordable to two, where somebody like Stoneman
10 Douglas has four and they can afford it in
11 raising those funds. So that's where maybe that
12 negative balance comes in a lot of times,
13 because, again, anticipated in a budget what
14 might be there, may not happen.

15 MS. FERTIG: So I'm just going to go back to
16 what I -- I should have pulled the 2017 audit
17 minutes so I could refresh my memory.

18 MR. MAYERSOHN: I have some of them. I have
19 some of them.

20 MS. FERTIG: Okay. So I'm just thinking that
21 at that time, and, Jeff, maybe you can refresh
22 our memory on this, there was a change in what
23 was happening and principals and athletic
24 directors had to finish that year out; is that
25 correct; I mean, on how the funds came in?

1 Because that is what I remember being explained
2 to us at the time why there was a negative
3 balance in that athletic account.

4 MR. MAYERSOHN: Right. Well here it says
5 Blanche Ely received \$14,000 as a budget transfer
6 to assist with athletics and school activities.

7 MS. FERTIG: Yeah, not on here. I see where
8 we are here. I'm just wondering how we didn't
9 fix the problem when we noticed the problem in
10 2017. I have a real problem with that. And I
11 have a problem that the fix for us on these kinds
12 of problems was getting a business --

13 MR. MAYERSOHN: Support Center.

14 MS. FERTIG: A BSC, and that's not working.

15 And, believe me, I know about equity because
16 my children went to a school that didn't have a
17 stadium and could not get receipts to finance the
18 uniforms and things that other schools had. I'm
19 very well aware of all the funding issues. I --
20 yes, Dr. Wanza.

21 DR. WANZA: Let me start before Mr. Moquin
22 does. So in 2017 that is -- I believe that was
23 when we sat down -- when I say "we", I mean the
24 Office of School Performance & Accountability as
25 well as the finance division and we then came up

1 with the formula or the calculation to provide
2 the high schools with the funds or a budget
3 allocation to offset what they realized as
4 declining revenues from the vending machines.
5 And that -- to your point, that was the
6 district's pathway to assisting the schools with
7 the internal funds negative balances that they
8 were witnessing as a result of the change in the
9 vending revenues. So -- but what we have
10 realized is that -- and, you see, I put in my
11 response that we have asked the finance division
12 to really write up a guide for schools so that
13 they know what things can be charged to that
14 budget allocation that would then not necessitate
15 them trying to fund things through the internal
16 accounts as it relates to athletics.

17 So that's one point of clarification, and
18 assistance that we need to provide to the
19 schools, but it has to come from the finance
20 division so that the schools are appropriately
21 charging items and expenditures to that
22 allocation that comes, so that they are not then
23 trying to look for funding in their internal
24 accounts. They need to charge things to the
25 budget that can offset what may be a future

1 allocation or expense to the internal funds.

2 So that's -- so that's one thing, Ms. Fertig,
3 is, yes, we did sit down and calculate how much
4 each school would get, but then we have to make
5 sure that we provide the schools with the
6 appropriate guidance of what can be charged to
7 that budget allocation that was designed to
8 offset what they were realizing in their internal
9 accounts for athletics or other clubs,
10 activities, things of that nature.

11 And then Jeff can add on.

12 MR. MOQUIN: Yeah, I just -- I just -- my
13 comments are going to be more general because I
14 don't know that I'm -- I don't want to give any
15 misleading information.

16 First, I just want to say that I think
17 leadership is excited about the new leadership in
18 Mr. Smith that we have out at the Business
19 Support Center. I think there was some issues
20 with leadership out there for a while. And so
21 he's done a really good job of trying to address
22 a lot of issue out there.

23 As it relates to the Business Support Center
24 just in general, I will say, yes, it was
25 originally, the original concept was around

1 scaleability and trying to take advantage of
2 economies of scale as well as trying to have --
3 avoid sort of internal fund errors and those sort
4 of things. So there was two things.

5 What it's actually become over the last 10
6 years, I think it's morphed. At one point it was
7 going to be mandatory and then it became
8 voluntary and so -- and then there's a whole
9 bunch of other issues that are going on. And so
10 I think it's time that we -- and we've talked
11 about it as a cabinet, that it's time to kind of
12 do a wholesale look at the Business Support
13 Center to see if it's still meeting its intended
14 needs.

15 And then finally I'll just say that, you
16 know, to echo some of what Dr. Wanza said, I
17 really think the reason why you're seeing these
18 things again is because of the COVID impact and
19 really not being astute enough during the
20 pandemic when we were out and a lot of changes
21 were made around who could attend the athletic
22 events, whether food could be sold at athletic
23 events and those kind of formulas that we had
24 done under normal circumstances in terms of how
25 we were going to supplement those budgets.

1 And so I just know that I think the district
2 has to be a little bit more mindful of some of
3 the unintended consequences of the decisions we
4 make. Like I know for example we have in the
5 last -- for the football season this year and now
6 I just heard we're going to go ahead and expand
7 it into other sports, we've made a wholesale
8 change in how security is handled there. And,
9 obviously, there's a cost that is born with that
10 that can't be passed onto the schools because
11 we've decided we're going to now have outside
12 services doing wanding and bag checks and those
13 sort of things.

14 And so I just think that we should have done
15 a better job of saying, hey, because of the COVID
16 situation and the fact that we've changed a lot
17 of the protocols with the attendance of sports in
18 particular, but all clubs and activities, that we
19 should have been more mindful of the unintended
20 consequences of those. So --

21 MS. FERTIG: So I would say to that, if this
22 was just a 2020 audit, that might be -- I might
23 find it -- I might find that an explanation, but
24 because I see it in 2018 and 2019 and I know we
25 had the discussion in 2017, I think it's more

1 than that.

2 MR. MOQUIN: Okay.

3 MS. FERTIG: And I -- I know that there was a
4 lot of conversation about the business support
5 system being able to fix what were these posting
6 errors and these errors with negative account
7 balances and so forth in our local schools. The
8 irony of this audit is there's actually more
9 people that were using the business support
10 system that had a problem than people that had a
11 bookkeeper. And so that brings me back to,
12 shouldn't you every month -- I mean, shouldn't
13 you when you're reconciling your accounts let
14 them know on a monthly basis at a minimum what
15 their account balance is? And I'd be interested
16 in knowing how some of those things are done.
17 Because I don't know how you get to the end of
18 your fiscal year and you've been running on a
19 negative balance like this and you're going to
20 have to take it from somewhere.

21 The other thing I'm going to point out is
22 that this is probably, the one positive thing
23 about this account is it shows the longstanding
24 equity issues. And I'll just remind you, as I
25 know you know, Jeff, that one of the green

1 factors is extracurricular activities. So when
2 you see that these schools -- when you see where
3 these schools are and what they don't have,
4 that's an issue the district needs to resolve.
5 And I would refer that to the diversity committee
6 to have that conversation. Certainly, athletics
7 should be a part of it and I, personally, think
8 this falls into your whole funding thing.

9 I know this because I know the school my kids
10 went to did not have the ability to raise the
11 funds because they didn't have a stadium, they
12 didn't have all these things that so many schools
13 had. And, you know, and that is a tough thing
14 for kids, because they go and they see what other
15 kids have at other schools.

16 So all in all --

17 MR. MOQUIN: And I'll just say -- I'll agree
18 with you Ms. Fertig, and I'll just say that I
19 think in some regards because of the equity
20 issues people just say, you know, we're going to
21 go forward even if we go into a negative balance,
22 and I think there's a way to achieve both; right?
23 I don't think that at the expense of going into a
24 negative balance you can say, well, we're having
25 10 games for this school regardless of what

1 happens. I think there's a way to achieve both,
2 and we just, I think at the district level, need
3 to do a better job.

4 MS. FERTIG: I guess there's not much point
5 in saying more to this other than I hope you will
6 bring this back to us in three months with some
7 protocols in place that are going to address what
8 seem to be some pretty widespread systemic
9 issues.

10 MR. JABOUIN: Yeah, so, Ms. Fertig, since
11 these schools are audited every year, the
12 followup is really built in. I think what's
13 going to be very key is the meetings. And you
14 can see from the responses from Director Smith,
15 they are going to have some monthly meetings
16 between the principal and the BSC. And that's
17 where the bookkeeper or whomever should be able
18 to identify where the potential issues are and
19 what the balances are. And then you'll see the
20 reaction from either Dr. Wanza's level, from the
21 principal level and so forth. So it will be very
22 key to see how that evolves.

23 MS. FERTIG: But I guess -- I guess that --
24 that addresses one issue in here. But some of
25 the other issues on how you're going to -- what

1 you're going to do with -- I think of more
2 interest to me is what you're going to do with
3 the BSC and how you're going to revise that so
4 the interaction is better, and, also, the equity
5 issue of how we're going to ensure that every
6 student that goes to school in Broward County can
7 expect that they will be able to play whatever
8 sport they are eligible to play and how we're
9 going to make sure that they do that. I think
10 that's a huge issue and that's one we may just
11 want to refer to the diversity committee. As I
12 said, that is a green factor. There is no doubt
13 that this is showing a lot of inequities.

14 MR. MAYERSOHN: Dr. Lynch-Walsh?

15 I don't want to -- I just want to be mindful
16 of time. So I know this is something that --

17 DR. LYNCH-WALSH: Why would you make that
18 comment to me and no one else?

19 MR. MAYERSOHN: Well, because I'm looking
20 here at what time --

21 DR. LYNCH-WALSH: Understanding that my
22 question started forming as we went around the
23 room.

24 MR. MAYERSOHN: I understand that. I'm just
25 saying, be mindful of -- we all talked about it

1 on November 1st to be mindful of time so I'm just
2 reiterating it.

3 DR. LYNCH-WALSH: You might want to make that
4 speech before you start down the road.

5 Okay. So on page, well, it says 99 on the
6 bottom, it talks about restructured vending
7 machine contracts. What occurred with vending
8 machine contracts that seems, in addition to
9 COVID, have changed how much funding the schools
10 are getting? Because it says in this letter
11 dated November 4th, 2021, all high schools
12 receive an allocation to offset the loss of
13 vending machine revenues that were realized
14 because of the restructured vending machine
15 contract. That's a letter to Mr. Jabouin from
16 Dr. Wanza.

17 MR. MAYERSOHN: Dr. Wanza?

18 DR. WANZA: Wait. I've got to find it. I'm
19 sorry.

20 DR. LYNCH-WALSH: It says 99 at the bottom.

21 MS. CONWAY: I think what that was referring
22 to is the healthy vending smart snacks
23 initiative.

24 MR. MAYERSOHN: They're not open 24 hours.

25 MS. CONWAY: That decreased the vending

1 machine commissions because the items don't sell
2 as well.

3 DR. LYNCH-WALSH: Okay. So there was a
4 decrease in commission amounts?

5 MR. MAYERSOHN: Commission amounts or the
6 time that the vending machines are open? Because
7 you can't have vending machines --

8 DR. WANZA: So that's a part of it. It's the
9 time, it's the type of snacks, it's the where
10 they're located and everything that contributes
11 to what in the end would be what the schools
12 would realize as commission.

13 MR. MAYERSOHN: Right.

14 DR. LYNCH-WALSH: Okay. So that's that
15 question.

16 How are the vending machine revenues tracked?

17 I can see that there are transfers from the
18 vending commissions account, so is that where
19 they're tracked?

20 MS. CONWAY: Yes, they -- the schools will --
21 currently the way that the BSC has structured it
22 is, the schools will receipt the vending machine
23 commission checks into this particular account
24 that's designated to receive vending machine
25 commissions and then the money is transferred to

1 other accounts as needed.

2 MR. MAYERSOHN: I think Dr. Walsh, and
3 correct me if I'm wrong, you're asking, how is it
4 monitored?

5 In other words, I'm a vending -- I'm a
6 vending -- or I'm a vendor. I sit and put 40
7 cans of whatever it is, Gatorade, in the vending
8 machine, and I say, well, you just sold 40 cans
9 or whatever it is and give you a check. How do
10 we know there were 40 cans that were actually
11 sold or not? Is that what you're asking?

12 DR. LYNCH-WALSH: Well, I was asking, the
13 money that's coming out of the vending machines,
14 you're saying the school gets written a check for
15 that amount?

16 MS. CONWAY: It's a percentage of the sales.

17 DR. LYNCH-WALSH: Percentage of the sales;
18 right.

19 MR. MAYERSOHN: So is somebody there watching
20 it when it's collected or no?

21 MS. CONWAY: Basically, the bookkeeper needs
22 to watch it. We come through and audit it later,
23 but contemporaneously the bookkeeper's the one
24 who would know and has to allocate those moneys
25 between different accounts as it's specified in

1 the --

2 MR. MAYERSOHN: But does the bookkeeper,
3 physically, collect the money?

4 MS. CONWAY: No.

5 DR. WANZA: No.

6 MR. MAYERSOHN: Is the bookkeeper,
7 physically, there when the collection is made or
8 we're trusting the vendor?

9 DR. WANZA: No, the book -- so in the
10 practical reality, and I know that Mr. Barnes has
11 been raising his hand as a former high school
12 principal, maybe, but in the practical reality
13 the bookkeeper is not standing there watching
14 every sale. And if the vendor comes at 3:00 in
15 the afternoon to now collect the funds or do what
16 they do, the bookkeeper may be gone for the day.

17 So to answer the question, no, the bookkeeper
18 is not standing at the machines recording all the
19 sales and he or she definitely is probably not at
20 the machines when the vendor is coming to --
21 however they take the money out.

22 MR. MAYERSOHN: So all I'm bringing out is
23 that this is a trust issue and there's no
24 oversight in comparison to when we were, when --
25 I remember years ago with ripping up tickets and

1 collecting, double-checking and oversight that
2 way. Football game tickets there's oversight,
3 but here there is -- in vending machines there is
4 none?

5 DR. LYNCH-WALSH: And that isn't even what I
6 was --

7 MR. MAYERSOHN: That's all I'm -- that's my
8 point, is that there's no -- there's no oversight
9 to ensure that what is actually sold was
10 received as commissionable.

11 DR. LYNCH-WALSH: Okay. Can a principal own
12 a vending machine? I ask because I've heard of
13 such a thing.

14 DR. WANZA: So I will say if a principal does
15 own a vending machine, it can't -- the principal
16 should not be doing business, if you will. I
17 mean, we have -- there is some policy or
18 something around that business practice bulletin
19 that the principal cannot own the company or the
20 vending contract or the whatever at his or her
21 school and there's probably some language
22 somewhere that either Mr. Jabouin or the legal
23 department around contracts with the district,
24 period.

25 MR. JABOUIN: Yeah, that would be a conflict.

1 DR. LYNCH-WALSH: I would think.

2 Can they earn commission in any way? So if
3 they can't own them, then they can't earn a
4 commission; there's no way that could happen?

5 MR. JABOUIN: The actual principal themselves
6 earning a commission?

7 DR. LYNCH-WALSH: Yeah.

8 MR. JABOUIN: That would not be allowable.

9 DR. LYNCH-WALSH: Okay. Just asking.

10 And then finally, a couple more -- what kind
11 of reporting, if you're doing the business of --
12 so who reviews internal funds activity at the
13 school? I keep hearing about the poor
14 bookkeeper, but a bookkeeper is limited by being
15 a bookkeeper. Is the principal responsible for
16 monitoring their internal funds account on a
17 monthly basis?

18 DR. WANZA: There is a monthly report that
19 the principal does have to review and sign. That
20 is correct, right, Ms. Conway, there's a monthly?
21 I did as a principal. There was a monthly report
22 that I sat with my bookkeeper where she
23 reconciled and we sat and went over all the
24 expenditures, what was in each account; yes.

25 DR. LYNCH-WALSH: Okay. So if it's going

1 negative from one month to the next it shouldn't
2 be happening without the principal being aware.

3 And then on the other side, if it's the
4 Business Support Center, are they producing the
5 same report?

6 MR. SMITH: That is correct. And that is
7 reviewed by myself and our internal accounts
8 manager.

9 DR. LYNCH-WALSH: Okay. And then who's
10 monitoring before it gets to the internal
11 accounts manager? Who do they -- in lieu of
12 having a bookkeeper, who are the schools
13 interfacing with at the Business Support Center?

14 MR. SMITH: That would be the bookkeeper. So
15 we have a bookkeeper who's on site at the school
16 several days a week.

17 DR. LYNCH-WALSH: Is there anybody with
18 accounting degrees in the Business Support
19 Center?

20 MR. SMITH: Yes, there are. We have, not
21 only accounting degrees, finance degrees, but
22 CPAs as well.

23 DR. LYNCH-WALSH: At the bookkeeper level?

24 MR. SMITH: You said within with the BSC, so
25 that was my response. I apologize.

1 DR. LYNCH-WALSH: Okay. So it's either a
2 bookkeeper at the school or a bookkeeper at the
3 Business Support Center.

4 Because that's -- my concern is, one, lack of
5 internal controls, and, two, there's too many
6 bookkeepers being responsible for things that are
7 above their pay grade. And there is a reason why
8 people get four-year accounting degrees. There's
9 a degree of knowledge that comes with that in
10 terms of knowing whether, you know, this
11 adherence to the rules versus -- there's a deeper
12 understanding of why it's important to not go
13 negative that might not be coming across at a
14 lower level.

15 And that's, I think, all I have to say on
16 that.

17 Thank you.

18 MS. FERTIG: Can I just say that I would hope
19 that anybody, whether they had an accounting
20 degree or not, knows that they shouldn't be going
21 negative in these funds.

22 DR. LYNCH-WALSH: It's a bigger picture
23 issue, Mary. I'm sure they know.

24 MS. FERTIG: I think that what this tells me
25 is that there's poor communication between one

1 entity and another and --

2 MR. MAYERSOHN: All right. Let's just move
3 -- Mr. Barnes?

4 MR. BARNES: Mr. Chair --

5 MR. MAYERSOHN: Yes.

6 MR. BARNES: -- before I make my comment,
7 we're all audit members and we are on this side
8 of the room, too.

9 MR. MAYERSOHN: All right.

10 MR. BARNES: So I had my hand up --

11 MR. MAYERSOHN: I just went around this way.

12 MR. BARNES: Then you went back around again.

13 MR. MAYERSOHN: No, I went around this way.

14 MR. BARNES: Not here.

15 MR. MAYERSOHN: Okay.

16 MR. BARNES: But as you look at our agenda
17 today, there's a time limit, and I don't want to
18 prolong the time, but there are certain
19 hot-button issues that the chief auditor needs to
20 understand that if it comes up it's going to take
21 more than 10 minutes.

22 I'm going to address the whole thing in
23 totality with these high schools. I'm like Ms.
24 Fertig, I was extremely disappointed to see that,
25 because I thought we had arrived where we were on

1 a roll with these audits. And as you look at
2 similar high schools, they may differ in their
3 levels of being able to support the schools, but
4 in terms of size, students, some of them are the
5 same.

6 What I found was the same problem existed in
7 most of the schools that had exceptions, the same
8 problem in those schools. And I thought the
9 responses were canned. I thought the responses
10 from the support center was canned. I thought
11 responses from the principals was canned. And
12 there seems to be no protocols. Because in some
13 case, for an example, Ely, Mr. Johnson responded
14 but no specifics on what he was going to do to
15 correct the problem. But when I looked at, I
16 think it may have been either Coral Springs or
17 Pompano, the principal did a good job in
18 explaining what was going to happen.

19 Also, I was kind of surprised to see that the
20 Business Support Center was Ely, in that case,
21 making the suggestions about what was going to be
22 done to improve and it didn't correlate with what
23 the principal -- and the principal didn't say
24 anything.

25 The other thing I noticed that assistance

1 that was given to schools did not seem to be
2 equitable. For example, Taravella got \$20,000
3 from the district, Dillard got 43,000 to balance
4 the deficit of 43, and when it was all said and
5 done they were left with \$42,000. It seemed to
6 vary by location on who gets the assistance.

7 Now, what I heard said was that all the
8 schools would get assistance on the extra
9 security that was designed because of COVID and
10 all the other things that was going on, but all
11 of the schools did not get money from the
12 district, itself. So there seemed to be some
13 kind of inequity on how it goes. And in Pompano
14 Beach they had a very small deficit but they seem
15 to have gotten no assistance.

16 So the question would be, there needs to be
17 some consistency in how these things are done.
18 And I think the ultimate responsibility for what
19 happens in the school it rests with the
20 principal. No doubt about it. You can have the
21 business support, but I saw nothing on that.

22 I don't need a response from anyone on it. I
23 just wanted to make those comments.

24 MR. MAYERSOHN: Ms. Disch?

25 MS. DISCH: I just have comments, and just if

1 you could clarify. You said that some schools
2 either have a bookkeeper or they use your
3 services and then in the instance where the
4 school has a bookkeeper the report is provided to
5 the principal. And in the instance where they
6 use your services you get the report?

7 MR. SMITH: That is correct; yes.

8 MS. DISCH: So in these instances with
9 negative, I don't think it's fair to blame the
10 school, you're the ones who saw it and missed it.

11 MR. SMITH: That is correct. We do review
12 these monthly with the principals and then they
13 come to me for signature as well. So all parties
14 are aware of the negative variances when they
15 come through.

16 MS. DISCH: Right. But so then does it make
17 sense then -- to what Dr. Wanza said earlier,
18 does it make sense to have accounting, put this
19 whole procedure in place and teach the schools
20 when it's your department that's missing it?

21 MR. SMITH: There are definitely a lot of
22 opportunities within the BSC. I would -- to a
23 point made earlier, it was about posting issues,
24 I would argue that there's not many posting
25 issues as it relates to internal accounts. I

1 would argue that it's a collaboration and
2 communication issue. So the departments as a
3 whole weren't working well together. And
4 specific to the audits that represent the BSC,
5 the majority of them involved athletics and there
6 was minimal communication between the BSC and
7 athletics. That was part of the response that
8 the BSC put forth. The response put forth by the
9 BSC was specific in regards to what the BSC will
10 do to help mitigate these issues going forward.
11 So --

12 MS. DISCH: Okay. And then just two other
13 comments. When you said that it was just this
14 number of schools out of 30, we have 226 schools,
15 you know, you extrapolate that error, it's like a
16 23 percent failure rate. It's not just the six
17 schools.

18 That's it. Done. Thanks.

19 MR. DE MEO: Mr. Chair, I just have one
20 important suggestion for the chief auditor and
21 the respective authority over the vending
22 machines.

23 MR. MAYERSOHN: Okay.

24 MR. DE MEO: Either just before
25 Superintendent Runcie started or just after he

1 took over this issue came up. Ms. Conway may
2 remember some of my questions and comments about
3 it, I don't know, eight or nine years ago. And
4 what I got after questioning about the vending
5 machines was that there wasn't control over the
6 emptying of the receipts and recording of that.
7 And the impression I got was that it was either
8 impractical, impracticable, it was not material
9 -- it may not have been material, or it was just
10 a judgment made by individual schools.

11 I suggest that this be looked into and
12 determine if it is material and worthy of some
13 controls that the respective leader of that area,
14 I don't know if it's principals, and the chief
15 auditor implement those controls.

16 Now, back then the revenues were tens of
17 thousands of dollars per school. So I'm not
18 sure, and I'm not going to make a motion, I don't
19 know if it's material, you know. So --

20 MR. JABOUIN: So noted. We do have an
21 ongoing vending machine audit that's in fieldwork
22 right now. So the whole process of collection
23 and the amount that's remitted can indeed be
24 looked at.

25 MR. MAYERSOHN: Okay. My comments are

1 probably going to be some of the same that
2 everybody else has echoed.

3 I agree with Mr. Barnes in the respect that
4 these responses seem canned and seem, to me,
5 disingenuous. You know, there's -- there's some
6 accountability and it just seems that the
7 responses, I'm sorry, it won't happen again, as
8 we look here at Blanche Ely going back to 2018, a
9 letter to Allan Strauss from Mr. Johnson,
10 internal audit response corrective action, he
11 lists some of the things that he's going to
12 correct is that he'll closely monitor all
13 expenditures requested. All future expenditure
14 requests will require my prior approval. In May
15 of 2018 I will meet with the bookkeeper, all
16 coaches, club sponsors, to once again review and
17 reiterate best practices and the procedures for
18 standard practices, Bulletin I203, classes, clubs
19 and departments. Regarding the yearbook
20 corrective action, and I'm not going into all of
21 these, it says, I will meet regularly with the
22 bookkeeper and yearbook sponsor to ensure
23 progress is being made to reduce the deficit in
24 the yearbook account. That's 2018. We're still
25 having those same issues.

1 I had mentioned, as far as the minutes of the
2 May 2018 meeting, Mr. Mayersohn requested follow
3 up with the negative balance in the yearbook
4 account on a quarterly basis, Dr. Wanza agreed to
5 provide follow-up information to the office of
6 the chief auditor.

7 Dr. Wanza, was that provided?

8 DR. WANZA: I will have to go look, Mr.
9 Mayersohn. I don't want to go on record and say
10 something that isn't true.

11 MR. MAYERSOHN: Okay. Well, I'm just saying,
12 is this -- you know, we sit here and make
13 recommendations, and, to me, to get a response
14 back from, as Mr. Barnes had said, that doesn't
15 seem to reflect the urgency of something that is
16 required. To sit there with a negative balance,
17 knowing that you're going into the negative, to
18 go, oh, don't worry about it, again, it seems
19 that this is not a high priority.

20 The Business Support Center, I thought, was
21 to relieve the bookkeeper. And the
22 responsibility of most of these principals are
23 educators. They're not business managers.
24 They're there to educate our kids. And we put
25 them in a responsibility to deal with management

1 opportunities. Although they are trained, and no
2 offense to Mr. Barnes or Ms. Dahl, who may have
3 been great principals, they're there to educate
4 kids, they're there to motivate them, they're
5 there to make sure that they graduate and move
6 across the stage. And that should be their role.
7 Not getting into the minutia of inventory and
8 internal funds. That should be a financial
9 person's responsibility.

10 So I go back to Mr. Moquin as the
11 superintendent's representative and echo those
12 sentiments, if you can bring that back to Dr.
13 Cartwright, to try to figure out how we manage
14 these schools and not throw everything on the
15 principal as being responsible. Hey, if my kid
16 has homework or whatever it may be from an
17 educational standpoint, I want an educator
18 dealing with it. When we deal with finances and
19 stuff, I, personally, want some person that has
20 expertise in the finance area, not putting
21 accountable on a principal who may have balanced
22 their checkbook that day but is really managing
23 other things from, you know, behavioral threat
24 assessments, to other issues, to making sure that
25 the school is run properly and maybe using a

1 business support model or other things to kind of
2 help facilitate that.

3 So those are my comments.

4 Do we have a motion?

5 Yes, Dr. Lynch-Walsh.

6 DR. LYNCH-WALSH: I don't know about a
7 motion. I just wanted a clarification just to
8 make sure I'm understanding this.

9 So when they don't use the Business Support
10 Centers the principals are reviewing the report,
11 I'm clear on that. But when they are using the
12 Business Support Center you guys are looking at
13 it but not going over it monthly with the
14 principals?

15 MR. SMITH: We indeed are reviewing it
16 monthly with the principals. And then I review
17 it as well and sign off on it.

18 MS. FERTIG: So you know monthly if there's a
19 problem and the school bookkeeper knows monthly
20 if there's a problem. And I'm just wondering how
21 it gets to the end of -- I understand maybe you
22 think you're going to make up the money in a
23 later season, like everybody loves the baseball
24 team or something, but I don't understand why
25 there's not a concern on the front end. And I'm

1 sorry to interrupt.

2 So now it's a monthly thing and they know.

3 MR. MOQUIN: That's why I tried to make the
4 comments that I was making is, I think at the
5 district level we need to look at this. Because
6 I think in some instances, or at least it's my
7 assumption, that we could probably look at some
8 schools now and see a trend and say it's
9 inevitable that it's gonna happen, and the
10 question is what are we doing as a district to
11 then take over some of those expenses? Because,
12 as I understand it, the schools just can't take
13 and transfer money out of their general fund to
14 cover it. So that's why Dr. Wanza said one of
15 the things that we're starting to do this year is
16 at the district level handle the expenses around
17 the referees and some of the security issues,
18 take that out of the internal account altogether.

19 And so, you know, I have copious notes about
20 the concerns of the audit committee and I want to
21 go back and look at it from a systemic
22 standpoint. There needs to be intervention today
23 in some of these schools from the district level
24 and not wait until the end. Because I think it
25 gets into a situation for the people that are in

1 the trenches, like, what am I going to do, tell
2 them not to play football the rest of the season?
3 We'll hope that we make it up. And in some
4 instances there's just no way it's going to be
5 made up. So we've got to address that now.

6 MS. FERTIG: So the Office of Athletics &
7 Student Activities, are they involved in this
8 conversation?

9 DR. WANZA: So, they are. And that's how we
10 got to the whole piece around we have to take
11 over the referees, you know, the increased
12 security, we have to take that burden from the
13 schools. They are.

14 MR. MAYERSOHN: Dr. Walsh?

15 DR. LYNCH-WALSH: And I know athletics keeps
16 getting mentioned, but the yearbook account at
17 Blanch Ely was something like 13,000 in the red,
18 which suggests that people aren't asking why are
19 these things happening? We know what is
20 happening but not why. Is it that at Blanche Ely
21 they were buying gold plated yearbooks that
22 nobody could afford and they have unsold
23 yearbooks? I mean, how do you --

24 MR. MAYERSOHN: Yeah, they have -- I mean,
25 listed on 2018 it shows that, or the commentary

1 was that they had unsold yearbooks. So they had
2 unsold yearbooks from 2017, 2016 and 2018. So
3 they were ordering more than they actually had,
4 either somebody saying, hey, I want to buy a
5 yearbook, put down your deposit, versus -- again,
6 I'm making --

7 DR. LYNCH-WALSH: Which is how it was being
8 managed. Because at my kids' schools you always
9 basically had to preorder it.

10 MR. MAYERSOHN: Exactly.

11 DR. LYNCH-WALSH: You were paying for it. I
12 just hunted down my kids' from last year, but we
13 paid for it.

14 So it seems that, yes, they're buying things
15 that nobody bought. And that's something that
16 they should be advised from the very first year
17 it happened, instead of having to take money that
18 could be used for expenses that are unavoidable,
19 like the problems in athletics due to shortages,
20 now you're taking that money and using it for
21 something that is avoidable.

22 MS. FERTIG: Again, I think you're
23 highlighting some real equity issues. In
24 addition to going to the Office of Athletics &
25 Student Activities, which it would be good if we

1 had somebody here today, I think it would be
2 worth your while to be having this conversation
3 with your diversity departments, too. Because
4 just even what you just brought up just now, you
5 just brought up a whole other layer of equity
6 issues.

7 DR. LYNCH-WALSH: Well, and, actually,
8 athletics now reports to Dr. Wanza, so --

9 MS. FERTIG: It's okay, I still --

10 DR. WANZA: I understand.

11 MR. MAYERSOHN: So do we have a motion to
12 transmit or any recommendations on this motion?

13 DR. LYNCH-WALSH: So moved.

14 MR. BARNES: Second.

15 MR. MAYERSOHN: Motioned by, was that Ms.
16 Fertig or Dr. Lynch-Walsh?

17 DR. LYNCH-WALSH: Me.

18 MR. MAYERSOHN: Motion by Dr. Lynch-Walsh,
19 second by Mr. Barnes.

20 Is there any further discussion?

21 (No response.)

22 MR. MAYERSOHN: Seeing none, all in favor
23 signify by saying aye.

24 COMMITTEE MEMBERS: Aye.

25 MR. MAYERSOHN: Anybody opposed?

1 (No response.)

2 MR. MAYERSOHN: The ayes have it.

3 Moving on to Item Number 9.

4 MR. JABOUIN: So we will ask MSL to come into
5 the room for Items Number 9 and 10.

6 DR. WANZA: Thank you. Happy Thanksgiving.

7 MR. MAYERSOHN: Happy Thanksgiving, Dr.
8 Wanza. Thank you.

9 MR. JABOUIN: And I will introduce Items 9
10 and 10 together.

11 MR. DE MEO: Mr. Chair?

12 MR. MAYERSOHN: Yes.

13 MR. DE MEO: Can we ask MSL to give us an
14 overview and especially the ACFR to explain what
15 each section is and which part is audited and
16 which part is not audited?

17 MR. MAYERSOHN: Sure.

18 MR. DE MEO: Because it is so voluminous, and
19 it needs to be, it's complicated, I think we need
20 to extract some meaning from it that -- to
21 discharge our responsibilities.

22 MR. JABOUIN: Thank you. So this is
23 called -- it used to be called the Comprehensive
24 Annual Financial Report, this year it's called
25 the Annual Comprehensive Financial Report. So in

1 addition to the CAFR there are accompanying
2 documents. There's a management memorandum from
3 Ms. Motiwala as well as the independent auditor
4 report as well.

5 So Mr. Castaneda from MSL is here if you wish
6 to ask Mr. De Meo's questions again?

7 MR. MAYERSOHN: Mr. De Meo, you can ask the
8 question.

9 MR. DE MEO: Yes. Good morning, just about
10 afternoon, huh?

11 Could you -- for us that aren't deeply
12 involved with these matters, could you explain
13 the components, especially of the financial
14 statements, which parts were audited, which parts
15 were not audited, which parts were reviewed or
16 looked at in connection with the supplementary
17 information? Briefly describe what the audit
18 opinion means, and the communication with
19 management so that we can -- you know, give us a
20 broad overview of what to expect. And then if we
21 wish to go into the details now or at some later
22 date we'll be armed with the information that you
23 gave us to do so.

24 MR. MAYERSOHN: Mr. Castaneda, can you -- can
25 you introduce your team?

1 MR. CASTANEDA: Yes. Hi, my name is Eddy
2 Castaneda. I'm an audit manager for MSL, the
3 district's external independent auditor. I'm
4 here by myself. This is Erum Motiwala with the
5 finance department. Dan O'Keefe, who is your
6 engagement shareholder, he wishes he could be
7 here. His daughter's getting married this week.
8 It's a destination wedding, so he is not in
9 country.

10 So to Mr. De Meo's question, yeah,
11 absolutely, because -- that is a good question,
12 that's good information to have. This is a very
13 large document and the audit opinion kind of
14 covers a few things that I could mention.

15 So on page 23, so our audit opinion is split
16 up on different what we call opinion units. So
17 we give an actual audit opinion on the total
18 governmental activities of the district. In some
19 cases -- in the particular case for Broward
20 Schools we do not give an opinion on the
21 component units, which is all the charter
22 schools. We say so in our letter. Those are
23 based on audits of other auditors who send us
24 their -- their audited financials, we compare to
25 make sure that there's no material findings that

1 could affect the district as an overall entity,
2 but we do specifically not opine upon the
3 component units. That does not mean that those
4 charter schools are not audited by other
5 auditors. It just means that we are not opining
6 upon them and that we, in our audit report, we
7 say so as such.

8 We'll also issue an opinion, if you go to
9 page 28, these are the district's major funds.
10 So for each of these funds we do issue an audit
11 opinion on each individual fund that the
12 information's presented. These funds are
13 materially correct as presented as well as that
14 column, Other Governmental Funds, which is the
15 aggregate of all the other funds that we'll issue
16 an opinion on that fund as well.

17 Also tied with our audit opinion are the --
18 the -- if you go to page -- starting on page 41,
19 which is the notes to the financial statements,
20 this length -- the majority of the document are
21 the notes to the financial statements and we do
22 issue an audit opinion that the information
23 contained in this discussion is materially
24 unmodified and unmodified being the quote-unquote
25 clean audit opinion.

1 MR. DE MEO: And complete?

2 MR. CASTANEDA: Yes.

3 MR. DE MEO: How about internal controls, Mr.
4 Castaneda?

5 MR. CASTANEDA: Internal controls are -- so
6 there's a separate report for internal controls
7 which gets issued in January. This is just on
8 the audit opinion for the financial statements.

9 As governmental auditing standards require us
10 to look at the internal controls as they affect
11 the controls that affect this document, the
12 financial statements, we do issue a separate
13 letter just on the internal controls, that there
14 were no material weaknesses or significant
15 deficiencies, or, if there were such, they'd be
16 disclosed in that report and then the findings
17 would be documented there along with management's
18 response.

19 MR. MAYERSOHN: All right.

20 MR. CASTANEDA: And that's kind of a brief
21 overview. If you have, like I said, I just tried
22 to --

23 MR. MAYERSOHN: Okay. We're going to go
24 around, this way, Ms. Disch.

25 MS. DISCH: I just wanted to say, this is the

1 -- this is my favorite meeting of the year. I
2 work in financial reporting so I love this. This
3 document every single year is excellent. It's
4 very well put together. I know that this is your
5 baby. And every year you do an excellent job and
6 every year we hear about how many hours you have
7 to work to put it together.

8 MR. MAYERSOHN: Ms. Disch, can you speak into
9 the mike?

10 MS. DISCH: Do you -- was that the case this
11 year, as well?

12 MS. MOTIWALA: Yes. And --

13 MR. MAYERSOHN: Wait. Before you go, Ms.
14 Shaw, welcome to the magical world of the audit
15 committee.

16 MS. SHAW: Thank you. Good morning everyone.

17 MS. MOTIWALA: Good morning. Erum Motiwala,
18 Director of Accounting & Financial Reporting.

19 Thank you for acknowledging our work. Yes,
20 it does take a tremendous amount of hours. And
21 since the pandemic it's been very difficult and
22 challenging, especially right now because we were
23 extremely short-staffed as well.

24 MS. DISCH: That was going to be my next
25 question.

1 MS. MOTIWALA: We have like half the
2 department right now. So it's been a big
3 challenge for us, especially this year, getting
4 through this. And I certainly want to say that
5 it couldn't have been me alone without the
6 support of my team, and I have a great team, and
7 I do appreciate their work.

8 MS. DISCH: So -- and there's going to be a
9 few comments that I have on this.

10 So last year I had actually asked to pass a
11 motion to increase head count, increase spend and
12 to remove the CPA requirement. And then Marte
13 had said, no, I'm going to work on this through
14 my budget process, we'll handle this internally,
15 we don't need to involve the school board. But
16 was any of that -- I know that she's no longer
17 here, but this was well in advance of when she
18 left. Do you know if any of that was actually
19 put into place?

20 MS. MOTIWALA: We did -- we had a new
21 position added to our department, Accountant IV,
22 to assist us with overflow, but, unfortunately,
23 because of the way things are in the market
24 conditions these days, it's been a challenge to
25 hire.

1 MS. DISCH: So there's not an increase in the
2 budget?

3 MS. MOTIWALA: No.

4 MS. DISCH: You got another head count?

5 MS. MOTIWALA: Yes.

6 MS. DISCH: Probably at an equally budgeted
7 level?

8 MS. MOTIWALA: Yes.

9 MS. DISCH: That also needs to be a CPA?

10 MS. MOTIWALA: Well, that one does not
11 require a CPA. It's preferred, but not required.

12 MS. DISCH: Not required?

13 Okay. Marte used to be the primary reviewer
14 of this.

15 MS. MOTIWALA: Uh-huh.

16 MS. DISCH: So was that you this year?

17 MS. MOTIWALA: Yes, I reviewed it along with
18 my team, obviously, my managers and assistant
19 director, Ms. Vivian Pilar is the Accountant V
20 and she is a CPA as well.

21 MS. DISCH: Okay.

22 MS. MOTIWALA: And of course our acting CFO,
23 Mr. Gorokhovsky, also reviewed it.
24 Unfortunately, he was unable to make it today to
25 the meeting.

1 MS. DISCH: And one quick, before I get into
2 what I want to have a motion for, because I can't
3 sit here and listen to you say this for a fourth
4 year in a row that you have to work countless
5 hours and weekends to put this document together
6 that also brings the county money, how do you --
7 this is for the auditor, how do you put an
8 opinion together on the financial statement
9 without at the same time reviewing the controls
10 and issuing that opinion?

11 So said differently, in January when you
12 issue that report, should you find significant
13 deficiencies or material weaknesses, which you
14 never do, and that's a whole other topic that I
15 have an issue with, you would then have to look
16 back into this document and see what that impact
17 had on the numbers.

18 So how are you comfortable with doing those
19 two audits so separately?

20 MR. CASTANEDA: They're not -- they're not
21 done separately. It's gonna be reported on the
22 same date. It's the same date of the audit
23 report. So we issue those in conjunction, in
24 essence. However, the reason why -- and
25 typically you would find all those reports, our

1 internal auditor report, our management report,
2 which is a requirement from the Florida Auditor
3 General, on one document. Typically, most
4 governmental entities have that as one package.

5 The way that the district historically has
6 issued this document is just the audit -- there's
7 no requirement in government auditing standards
8 for all those reports to be issued in one
9 document. There's no actual need for it. But,
10 typically it just makes it easier if it's all one
11 document.

12 MS. DISCH: No, there's a need, they're just
13 not required to be together.

14 MR. CASTANEDA: Correct, they're not
15 required. The only thing required is the audit
16 report, which is included here in the draft form.

17 Historically, as I said, it's been the, I
18 guess, will of the audit committee or the
19 district finance to try to issue this document
20 prior to December 31st, which is the GFOA, the
21 Government Finance Officer's Association, so that
22 the district could receive their certificate of
23 achievement from the GFOA, which is a national
24 program that reviews all governmental entity
25 ACFRs and it's this long checklist to make sure

1 that it's excellence in financial reporting. And
2 that deadline is December 31st. So that's why
3 this document has to get issued first and those
4 letters are not part of this -- the reporting
5 package, because the GFOA does not require them
6 to be.

7 MS. DISCH: So you've already been auditing
8 the controls and there's no significant
9 deficiencies or material weaknesses to
10 communicate?

11 MR. CASTANEDA: As of today, no, there has
12 not been any deficiencies or material weaknesses
13 to report.

14 MS. DISCH: All right. Well, I'm trying to
15 think of what's the best motion to be because you
16 have open head counts because of the market. So
17 to ask to create more head counts doesn't make
18 sense because you can't hire for your current.

19 So I don't know -- I don't know if I can ask
20 for just more money; can I? Can we just give our
21 current team and the head count?

22 MR. MAYERSOHN: Mr. Moquin?

23 MR. MOQUIN: I was just going to ask Erum, I
24 know that on the 17th, and I don't -- I don't
25 suspect that this will resolve all the issues,

1 but I know that there was a rash of financial
2 positions that are going. Are any of them in
3 your department?

4 MS. MOTIWALA: I'm hoping that one of the
5 positions I'll be able to fill by December 14th,
6 because we just interviewed. But other than
7 that, the rest of them are either in the
8 screening process or advertised.

9 MR. MOQUIN: Okay.

10 MS. DISCH: I mean, my biggest issue is that
11 this brings funding to the district and then we
12 have a financial reporting department that's
13 severely underpaid and understaffed.

14 So if they can help me with this, that would
15 be great.

16 MR. MAYERSOHN: Okay. Well, let's hold off
17 -- let's just go around.

18 MS. FERTIG: Can we just respond to that one
19 point while we are on it?

20 MR. MAYERSOHN: Let's just hold off for a
21 second then. Because that may be in a motion
22 later on.

23 Mr. Barnes, any questions?

24 MR. BARNES: No.

25 MR. MAYERSOHN: Dr. Lynch-Walsh? Any

1 questions, let's -- let's hold off the funding,
2 let's go --

3 DR. LYNCH-WALSH: Well, the thing is, you
4 know, we create these artificial conversations if
5 we can't respond to something while it's fresh in
6 everybody's head. Because I do remember that
7 conversation. And I do remember Ms. Marte
8 saying, let me handle it internally, and, yet,
9 here we are again.

10 And so I guess the question I'm trying to
11 understand is, has there been a job study to
12 identify by how much the salaries in that
13 department are under market? Because we haven't
14 seen anything to that effect. Because then we
15 would have some numbers to shoot for.

16 We know -- we see the understaffing and the
17 market is what the market is, but has there been
18 a job study on your department?

19 MS. MOTIWALA: Not the entire department but
20 Ms. Marte did do the job study on a few of the
21 positions, the senior management positions, so
22 that did happen last year, but not the entire
23 department.

24 DR. LYNCH-WALSH: And where are the
25 vacancies, just in senior management?

1 MS. MOTIWALA: Well, there are some like high
2 level positions, like Accountant IV, Accountant
3 III and also some clerical that are in the
4 accounts payable department.

5 DR. LYNCH-WALSH: And the accounts payable
6 positions there wasn't a job study?

7 MS. MOTIWALA: Not as of yet.

8 DR. LYNCH-WALSH: Okay. So I think we would
9 need a job study to see -- because it's not like
10 the district doesn't do them. They just did one
11 I think for food and nutrition services and
12 everybody got a bump there. So -- and is it the
13 being under, the salaries being under market?

14 MS. MOTIWALA: Yes. And one of the reasons
15 why -- people are either like retiring,
16 obviously, or some are going to another
17 department because it's a higher pay grade. So
18 in my department most of the accounts payable
19 except for the senior level positions are pay
20 grade 16, whereas some other departments have pay
21 grade 18 positions that are vacant right now.
22 So, obviously, they're applying for those
23 positions.

24 DR. LYNCH-WALSH: Because there's no accounts
25 payable 18 position openings in your department?

1 MS. MOTIWALA: Only like a few seniors,
2 that's it.

3 DR. LYNCH-WALSH: But is the pay -- but the
4 pay is the same, it's just they're going for a
5 position because there's nowhere for them to go?

6 MS. MOTIWALA: No, there is a pay increase if
7 they move to like a pay grade 18, like a budget
8 support specialist position.

9 DR. LYNCH-WALSH: But I guess I'm asking, and
10 I'm not sure why we have accounts payable people
11 in other departments, I believe in centralized
12 accounting, but that's a whole other discussion,
13 so I think a job study would be the first step.

14 MR. MAYERSOHN: Okay. Well, let's go back,
15 do you have questions regarding the CAFR?

16 DR. LYNCH-WALSH: Yes, I have a question
17 on -- I see the COPS, and, specifically, I'm
18 looking at the ones that were just recently done
19 last year, the 2020 COPS, as long-term debt, so
20 where would the other side of that be?

21 We have an obligation and where are the COPS
22 currently; are they under cash; they haven't
23 turned in the projects yet? So where is the
24 other half of that?

25 MS. MOTIWALA: So the funding that we receive

1 resides in the capital project fund. And then as
2 we pay off the debt you will see it in the debt
3 service fund.

4 MS. DISCH: You mean like where is the asset?

5 MS. MOTIWALA: The asset would be in the
6 capital project fund.

7 DR. LYNCH-WALSH: Okay. So I'm looking under
8 capital assets. Because it's not -- so some of
9 it -- is it construction in progress?

10 MS. MOTIWALA: So we have other capital
11 project funds on Exhibit 3, page 29.

12 DR. LYNCH-WALSH: On page 20 -- okay. That's
13 what I saw. Oh, so now we've broken it -- so it
14 is under cash.

15 MS. MOTIWALA: Yeah.

16 DR. LYNCH-WALSH: Okay. That's what I
17 thought.

18 Okay. And then as it turns -- so they're not
19 attached to any projects, it's just cash right
20 now.

21 MS. MOTIWALA: Well, whatever would be in the
22 project would be in the encumbered funds, in that
23 part of the fund balance.

24 DR. LYNCH-WALSH: Okay. Thank you.

25 MR. MAYERSOHN: Ms. Fertig?

1 MS. FERTIG: Yeah, I want to comment real
2 quickly on the jobs thing. I think this is a
3 year where it's difficult to fill a lot of
4 positions. I know on the audit committee that
5 always seems to be the case, but this year in
6 particular I think nationwide we're seeing that
7 across the -- across the spectrum of jobs. But I
8 don't think that should discourage you from
9 making your motion to add that to this so that
10 it's included in the budget and then, hopefully,
11 that situation with jobs will change.

12 That's my comment. Thank you.

13 It's good being on this end of the
14 conversation.

15 MR. MAYERSOHN: Mr. De Meo, anything further?

16 MR. DE MEO: Yes, I just want to review a few
17 things, but before I do, I want to commend the
18 finance department, the latest year, last year,
19 you received another award, the Cambridge
20 Award --

21 MS. MOTIWALA: Thank you.

22 MR. DE MEO: -- despite depleted staff,
23 despite the pandemic. And this year, as well,
24 looks excellent. So, thank you, we appreciate
25 it.

1 MS. MOTIWALA: Thank you.

2 MR. DE MEO: Now, these comments and
3 questions are directed at all three of you,
4 including Mr. Castaneda. Was an audit of
5 internal controls performed?

6 MR. CASTANEDA: As auditors we're required to
7 evaluate internal controls as they relate to the
8 financial statements.

9 MR. DE MEO: So I want everyone to
10 understand, the auditors don't audit the internal
11 controls. They get enough information about it
12 to do their testing and if in that testing they
13 find a weakness, significant deficiency or
14 material error, they bring it to our attention in
15 the management letter. So none of us should be
16 under the impression that the school board's
17 internal controls over the financial statements,
18 very limited, are audited by outside auditors.

19 Two, do you audit operations?

20 MR. CASTANEDA: We don't typically -- it's
21 not a specific operational audit. In the course
22 of doing our financial statement audit, if we are
23 made aware of issues that impact operations to
24 the level that we would feel would be reportable,
25 then, yes. Like we can't turn a blind eye if we

1 find something.

2 MR. DE MEO: So these are not criticisms. I
3 think it's important for us to understand the
4 basis of this report, the financial statement.

5 So the operations are not audited by external
6 auditors. The chief auditor does a good bit of
7 that.

8 Three, is supplemental information included
9 in this report audited?

10 MR. CASTANEDA: Not the supplemental
11 information. What we'll do is we'll do a --

12 MR. DE MEO: Well, some of it was.

13 MR. CASTANEDA: Some -- the required
14 supplemental information is in relation to the
15 audited financial, we'll give an opinion on that.
16 In relation to the audited financial information,
17 that that information is correct. Some other --
18 some other supplemental -- the other supplemental
19 information within the document has limited
20 procedures, but it's not subjected to audit.

21 MR. DE MEO: Okay. So pages 92 to 104
22 contain the required supplemental information
23 which the auditors audited. After that, other
24 supplemental information starting on page 108 and
25 through the rest of the report, and correct me if

1 I'm wrong, the auditors, their only obligation is
2 to read the material to make sure that it is free
3 from obvious conflict and material -- and
4 misstatements and errors; is that correct?

5 MR. CASTANEDA: Correct. And that it agrees
6 to audited information.

7 MR. DE MEO: Right. Does not conflict with
8 the basic financial statements.

9 So that's the extent of what the external
10 auditors did. They also sent us a communication
11 which the most significant item I always look for
12 in that communication is, were there any unusual
13 transactions or significant transactions, and you
14 responded, no.

15 MR. CASTANEDA: No, nothing -- no
16 transactions that were not -- that there's not
17 guidance available to implement any transactions.
18 An example of that would be in the current year
19 the district implemented GASB 84, which you may
20 or may not have noticed, restatements within the
21 document due to the implementation of this new
22 accounting standard. But other than that there
23 was no unusual or out of --

24 MR. DE MEO: I would have thought the CARES
25 Act, the 399 million, would have kind of, you

1 know -- I mean everybody knew about it, but I
2 would have thought that was worthy of pointing
3 out, not that it's -- you know, it's significant.

4 MR. CASTANEDA: I would agree with you, it is
5 significant. It's not unusual. However, that
6 information is part of the single audit reporting
7 package. That is not part of this document.

8 MR. DE MEO: That's true.

9 MR. CASTANEDA: That is a separate document
10 that, again, it gets presented in January.

11 MR. DE MEO: Okay. And, lastly, the -- I
12 mentioned before the notes to the financial
13 statements aren't just notes that our finance
14 department decides to include in there, there is
15 required information and it must be accurate and
16 complete and our auditors audit that; is that
17 correct?

18 MR. CASTANEDA: That is correct.

19 MR. DE MEO: Okay. I think that pretty much
20 sums it up.

21 Not that I'm -- I don't want to in any way
22 diminish the external auditor's role, but I think
23 it's important that we understand what they do.

24 Their role is limited to the first 90 pages
25 of this financial statement, auditing those items

1 on those financial statements. And they look at
2 the management's discussion and analysis, which
3 is very good, and they look at the information
4 contained in the back. But they are not giving
5 us a writ of everything is perfect, there are no
6 errors, there are no deficiencies. That's not
7 what this says.

8 Thank you.

9 MR. CASTANEDA: That's an excellent point.

10 Thank you.

11 MR. MAYERSOHN: Mr. Medvin?

12 MR. MEDVIN: I have a comment or two about
13 the auditor's report. This is what we would call
14 a complete opinion?

15 MR. CASTANEDA: Yes, unmodified,
16 quote-unquote.

17 MR. MEDVIN: In your work was there any
18 consideration of giving an unclean opinion,
19 either an adverse, subject to, or anything like
20 that?

21 MR. CASTANEDA: No, there was no
22 consideration of that.

23 MR. MEDVIN: And the reason I question that
24 is under today's political turmoil and threats of
25 withholding of funding from the state, that could

1 certainly -- in the extreme it could give a going
2 concern question. And I'm just wondering if that
3 was considered as part of your audit.

4 MR. CASTANEDA: Going concern and financial
5 emergencies, there's certain criteria that it's
6 outlined by two parties, one our governmental
7 auditing standards as to what criteria would meet
8 a going concern as well as the Florida Auditor
9 General's office, they have their own guidelines
10 of what constitutes a financial emergency. And
11 no transactions or no knowledge that we're aware
12 of met those criteria to issue a going concern or
13 a financial emergency opinion.

14 MR. MEDVIN: So the political turmoil out
15 there and so-called threats are there but not
16 enough for you to comment or give a different
17 opinion?

18 MR. CASTANEDA: Correct. From the
19 information that we have, typically, I mean, the
20 fiscal year 2022, the budget has been passed,
21 it's fully funded. That's as far as we go out
22 to. As -- again, as of today. Now, again, that
23 information might change or if we have -- if the
24 governor, for example, to your example,
25 quote-unquote, decided to withhold funding a

1 couple of months ago, that might have changed our
2 evaluations of things. But as of today and as of
3 what we knew at the time, they did not meet those
4 criteria.

5 MR. MEDVIN: Okay. And what will be the date
6 on this opinion?

7 MR. CASTANEDA: It would be today, November
8 18th.

9 MR. MEDVIN: Okay. Thank you.

10 Ms. Shaw, do you have any questions?

11 MS. SHAW: No. Not yet. Well, no, go ahead.
12 My apologies.

13 MR. MAYERSOHN: Okay. My only comment on
14 this report, and I think everybody has made some
15 of the comments or questions that I was going to
16 ask, but my only concern is on page 16 of the
17 management's discussions and analysis it talks
18 about economic factors. And I go back to Mr.
19 Moquin regarding the referendum funding.

20 Referendum funding ceases June 30th, 2023.

21 Is there an intention for the district to put
22 this on as a question in the 2022 election cycle?

23 MR. MOQUIN: Yes. So we've already done some
24 calendaring and there will be ongoing discussions
25 with the board to affirm that, but, yes, we

1 are -- we have developed a planning document and
2 a timeline in order to potentially have that
3 question asked again for continuation.

4 MR. MAYERSOHN: And if these referendum
5 dollars do not pass, what's the district's future
6 plan?

7 MR. MOQUIN: There will have to be a re-look
8 at how funds are currently allocated. Obviously,
9 when those raises were provided to teachers they
10 were indicated that they were contingent on the
11 referendum and so that they were not necessarily
12 permanent. And then also the other major areas
13 around security and the additional positions that
14 we have throughout the entire organization.

15 So I think there is an acknowledgement that
16 there's an educational awareness component that
17 needs to be done with the community so that
18 they're aware just how significant these funds
19 are as it relates to compensation for our
20 instructional staff as well as for the security
21 efforts around the district.

22 MR. MAYERSOHN: Okay. Those are my comments.

23 So, yes, Dr. Lynch-Walsh.

24 DR. LYNCH-WALSH: When you asked about this I
25 looked at a page that I hadn't looked at before.

1 On page 15, Capital Assets and Debt
2 Administration, did the district speak to how
3 they plan on paying for the new building at
4 Rickards?

5 MS. MOTIWALA: No, I do not have that
6 information.

7 DR. LYNCH-WALSH: Because the plan is to
8 issue COPS. And my understanding, I missed the
9 last financial advisory committee meeting, is
10 that they have the capacity to issue up to
11 another 250 million in COPS without going over
12 the threshold. I only bring that up since this
13 is specifically mentioned in here. But there's
14 no discussion in this as to how they're paying
15 for it.

16 And then just a point of clarification, you
17 said the budget was fully funded, did you mean,
18 Mr. Castaneda said that, you mean the district's
19 budget?

20 MR. CASTANEDA: When I say fully funded, that
21 that budget document was approved and there's
22 plans in place to operate in fiscal year '22, the
23 current fiscal year we're in now.

24 DR. LYNCH-WALSH: Okay. So if there was a
25 shortfall in what was needed, because, of course,

1 the problem is, you're not auditing the budget,
2 you're auditing the actuals, so if there was a
3 shortfall of say 38 million needed to complete
4 the remaining projects and that was not reflected
5 in the budget, that could potentially create a
6 problem? I mean, I've mentioned it, Florida
7 TaxWatch is on it now, and Atkins in their last
8 quarterly risk letter is sort of alluding to it
9 more, that --

10 MR. CASTANEDA: Just to be clear, when we say
11 going concern or financial emergencies, from our
12 perspective as external auditors, that means if
13 the organization will cease to operate. So,
14 while I'm sure there are budget shortfalls and
15 things, those I don't think would rise to the
16 level that the School Board of Broward County
17 would cease to exist as an organization. It's
18 how we -- that's how we evaluate those types
19 of going concerns.

20 DR. LYNCH-WALSH: No, I get it, and that's
21 the source of frustration, is there are a lot of
22 things that are not working or not as they ought
23 to be, but none rise to the level of concern --
24 or of being concerned about the district not
25 being a going concern in the future.

1 But taken in totality, if they all come home
2 to roost at the same time, it could be
3 problematic. I guess we'll just have to wait and
4 see what happens.

5 MR. MAYERSOHN: Okay. Ms. Disch, you had a
6 motion?

7 MS. DISCH: Yes, I do. Let me find my paper.
8 Three bullet points.

9 MR. MAYERSOHN: Just before, do we have to
10 take these two separately, the communication
11 letter and the financial report?

12 MR. JABOUIN: You could have a consolidated
13 motion including the Management Memorandum, the
14 ACFR, the Independent Auditor's Report and the
15 communication letter --

16 COURT REPORTER: Joris, mike.

17 MR. JABOUIN: I'm sorry, I need to speak into
18 the mike. I'm sorry. I'll say that again.

19 A consolidated motion for all these documents
20 would be sufficient.

21 MR. MAYERSOHN: Okay. So Go ahead, Ms.
22 Disch.

23 MS. DISCH: I have three points that I would
24 like to transmit. One is I would like to
25 increase head counts. If I remember correctly

1 last year I said add two more head counts. A job
2 study for the Accounting & Finance Department.
3 And if it's still there, I know it sounds like
4 one head count it was removed, but I would like
5 to remove the CPA requirement from the accounting
6 department when they're trying to hire head
7 counts, that it be preferred but not required.

8 MR. MAYERSOHN: Okay. Do we have a second?

9 MS. FERTIG: I'll second it.

10 MR. JABOUIN: Can I please confirm the
11 wording, Ms. Disch? It's to increase the head
12 count in the Accounting & Finance Department,
13 conduct --

14 MS. DISCH: Specific to financial reporting.

15 MR. JABOUIN: Increase head count in the
16 Accounting & Finance Department specific to
17 financial reporting, a job study for the
18 Accounting & Finance Department, and then
19 removing the CPA requirement for the Accounting &
20 Finance Department?

21 MS. DISCH: That's right.

22 MR. JABOUIN: Those are the points. Thank
23 you.

24 MR. MAYERSOHN: All right. Is there any
25 other -- and then a motion to --

1 MS. DISCH: Preferred not required.

2 MR. JABOUIN: I'm sorry, I didn't catch that
3 last one.

4 MS. SHAW: I have a comment when you're
5 ready.

6 MR. JABOUIN: Removing the CPA preference.

7 MS. DISCH: The requirement. The
8 requirement.

9 MR. JABOUIN: The CPA requirement.

10 MS. DISCH: If it's preferred I think that's
11 fine, but you only need to be a CPA to like sign
12 an audit opinion.

13 MR. JABOUIN: So remove the CPA requirement
14 for Accounting & Finance but make it preferred?

15 MS. DISCH: Yes.

16 MR. JABOUIN: Okay. Thank you. I'm sorry I
17 missed that.

18 MR. MAYERSOHN: And then including a motion
19 to transmit?

20 MS. DISCH: Yes.

21 MR. MAYERSOHN: Okay. Dr. Lynch-Walsh?

22 DR. LYNCH-WALSH: I just wanted to clarify
23 because that's the only piece I don't remember,
24 is what was the CPA requirement attached to?

25 MS. DISCH: I thought it was every head count

1 in accounting.

2 MS. MOTIWALA: No, it's my position, the
3 director, the Accountant V and assistant
4 director. Anything below does not require a CPA.

5 MS. DISCH: Okay. Yeah, so I don't think
6 that any of those require a CPA, any of those
7 positions.

8 DR. LYNCH-WALSH: Well, see, my fear, and we
9 just had this happen in the Business Support
10 Center, is after the board actually approved a
11 stronger job description that specified a
12 requirement of an accounting or finance degree,
13 they managed to do some tap dancing, that because
14 the person had a generic master's degree but
15 lacked the accounting background, we now -- they
16 then hired somebody because they said any
17 master's trumps the accounting requirement, which
18 was not the intent at all. So I fear by taking
19 that out for these higher level positions and
20 saying preferred, you could end up with someone
21 with an underwater basket weaving background.

22 MS. DISCH: But could you work in financial
23 reporting and not be an accountant? Like could
24 that person be hired?

25 DR. LYNCH-WALSH: In this district, yes, I

1 could see it happening. Should it happen?
2 Absolutely not. But I could see it happening.
3 I'm afraid of removing -- I agree with you in
4 theory, but I've seen too many oddball things
5 occurring, and until that changes, I -- that's
6 the only piece I have a problem with.

7 MS. DISCH: Well, hopefully, to that point,
8 I'd be okay with moving that because then to that
9 point the job study should then give these people
10 the money that they would get a CPA.

11 MR. MAYERSOHN: So are you removing that from
12 your motion?

13 MS. DISCH: Yeah, I'll remove that. That's
14 fine.

15 MR. JABOUIN: The CPA requirement motion is
16 being removed?

17 MS. DISCH: Yes.

18 MR. JABOUIN: Thank you.

19 MS. FERTIG: But my only concern is, yes,
20 I'll still second it, my only concern is the
21 marketplace and what availabilities there are for
22 people applying for jobs. So if you make it --
23 if you require too much in your job description
24 it may be difficult to recruit people for these
25 jobs. And you would probably know the answer to

1 that, whether it will be or won't be, because
2 you've been trying to hire.

3 MS. MOTIWALA: The current vacancies that I
4 have do not require a CPA. It's only preferred.
5 So -- but as was just mentioned, it is hard to
6 recruit people with accounting degrees and good
7 experience. So that has been the challenge
8 regardless of the CPA designation.

9 DR. LYNCH-WALSH: Unless you pay them.

10 MR. MAYERSOHN: That's where I think the job
11 studly will come in and help facilitate that.

12 MS. DISCH: I believe that's true.

13 MR. MAYERSOHN: Ms. Shaw, any comments?

14 MS. SHAW: I do.

15 MR. MAYERSOHN: Go ahead.

16 MS. SHAW: So I agree that it should be
17 preferred, and -- but my process here is how do
18 we hire? And I know as government, I work for a
19 local government, and it's such that -- and I'm
20 hearing my echoing myself -- it's such that, you
21 know, we can't compete with corporate America.
22 But even if you hire someone with a CPA, within a
23 very short period of time they may leave because
24 someone else may pay them a little bit more
25 money. But earlier on in the conversation she

1 made a point to say that people are moving from
2 her area to another area. And so I would love
3 for it to be designated or set up where the job,
4 the senior accounting position, is for this area
5 alone, where, if they're moving, they're moving
6 for an increase, a better job, not because you're
7 in the same title but you're able to go over to
8 another county-related position and make more
9 money. If that makes any -- if that makes any
10 sense.

11 DR. LYNCH-WALSH: I think the job study, no
12 matter what, will sort of highlight where the
13 problems are and where they need to go in terms
14 of pay being offered.

15 MS. SHAW: Who is speaking?

16 DR. LYNCH-WALSH: Nathalie.

17 MR. MAYERSOHN: I mean this, this is not --

18 MS. SHAW: I'm sorry, Mr. Chair, I don't
19 totally agree. I mean, we have done job studies
20 here quite a bit and the job study is one thing.
21 But when you're creating a position and you have
22 other local governments within the tri-county,
23 within the State of Florida, who are paying X
24 amount of dollars, it's very difficult even with
25 the job study for the district or even other

1 local governments to go out and say what the job
2 study is -- it's based on a job study.

3 So the job study may come back and say the
4 senior accountant should start at \$82,000, but
5 that doesn't necessarily mean as a local
6 government you're going to start it at \$82,000.

7 So it needs -- the job study is one of the
8 many things that we're using as the way to
9 determine in terms of this position. It should
10 not be the one that we're relying on to make sure
11 that we're hiring quality staff and paying them
12 good money and who wants to stay.

13 DR. LYNCH-WALSH: But they don't have a job
14 study right now, so we have to start somewhere.

15 MR. MAYERSOHN: Yes, Ms. Fertig?

16 MS. FERTIG: Yeah, I just -- Ms. Shaw said
17 something that I think could fit into this motion
18 and I agree with you about the job study, we need
19 to do that, but I just want to reemphasize, I
20 think the marketplace overall is difficult right
21 now, whether it's a government job or a private
22 job, from both personal experience and reading,
23 you know, the papers. But, I think you used the
24 phrase, Phyllis, CPA preferred, and I'm wondering
25 if you could put that back in your motion with

1 that -- with that caveat. Or if you don't think
2 that's appropriate, that's fine.

3 MS. DISCH: In my personal opinion, these
4 roles, I know that I have also seen the district
5 just hires, and from what I've seen and what we
6 heard earlier today, who is no longer sitting
7 here, we have a bookkeeping department that
8 doesn't even have accounting and financial
9 personnel in it, which is very worrisome, but to
10 be able to interview and put anything like this
11 together, I really hope that when you're
12 interviewing someone, you need people to help you
13 and you wouldn't hire someone. And I do think
14 that making CPA preferred, not required, there
15 are a lot of newer people coming out of schools
16 who are not CPAs yet who could fill these roles
17 who maybe have four or five years of experience
18 in a big four and are working so many hours and
19 just don't have enough time to take the CPA that
20 are more than qualified, but I really -- I hire
21 people who work for me who are not CPAs who are
22 10 times smarter than some CPAs I know. So I
23 just think -- I, personally, think CPA not
24 required makes sense, but I also understand what
25 Dr. Walsh was saying.

1 DR. LYNCH-WALSH: I'm not vehemently opposed
2 to it being preferred. I would still vote for it
3 anyway.

4 MS. DISCH: So I'll put it back in.

5 MR. MAYERSOHN: So we'll put it back in. Mr.
6 Jabouin, put it back in.

7 MR. JABOUIN: Remove the requirement of ---
8 remove the CPA requirement of the accounting and
9 finance department and make it preferred.

10 MR. MAYERSOHN: And Ms. Fertig, you're okay
11 with that?

12 MS. FERTIG: Yes, I am fine with that.

13 MR. MAYERSOHN: All right. So is there any
14 more discussion?

15 (No response.)

16 MR. MAYERSOHN: Seeing none, all those in
17 favor signify by saying aye.

18 COMMITTEE MEMBERS: Aye.

19 MR. MAYERSOHN: Anybody opposed?

20 (No response.)

21 MR. MAYERSOHN: There you go. So we
22 transmitted Item Number 9 and 10.

23 MR. DE MEO: Mr. Chair?

24 MR. MAYERSOHN: Yes.

25 MR. DE MEO: Briefly, next time this report

1 is presented to us I think there should be a
2 little expanded, I mean, 15 minutes format, where
3 with the auditors go through the entire report,
4 and I don't mean line by line and numbers,
5 explaining the difference between government
6 accounting standards and generally accepted
7 accounting standards and government auditing
8 standards versus generally accepted auditing
9 standards. These are meaningful things and
10 background for us to evaluate what's before us.
11 And I would limit it to 15 minutes, but I think
12 that's really important.

13 MR. MAYERSOHN: Duly noted. You got that?

14 MR. CASTANEDA: I would love that.

15 MR. DE MEO: Instead of me interrogating you.

16 MR. MAYERSOHN: All right. Moving on to Item
17 Number 11, the Proposed Audit --

18 MS. MOTIWALA: If I may -- sorry.

19 MR. MAYERSOHN: Yes.

20 MS. MOTIWALA: I would like to thank Mr.
21 Castaneda for all his hard work and time that he
22 has given to this audit. And I would like to say
23 that any time I needed to ask him a question,
24 whether it was like in the late evening, he would
25 always be there for us. And I do appreciate it.

1 And especially today for him to take the time to
2 attend the meeting when he's getting married on
3 Saturday. And I would congratulate him.

4 MR. MAYERSOHN: It's not a destination
5 wedding?

6 MR. CASTANEDA: Well, it's Miami-Dade County,
7 some people might think it's a --

8 MR. MAYERSOHN: I thought you and Mr. O'Keefe
9 were going to have like a dual wedding.

10 MR. CASTANEDA: I know. Maybe he'll be my
11 father-in-law, but, no.

12 Thank you, Erum. That's very much
13 appreciated and I'll repeat everyone's sentiment
14 here, that you and your team do an excellent job.
15 As complex as this document is and as complex as
16 this organization is, just kudos to you. Thank
17 you.

18 MS. MOTIWALA: Thank you.

19 MR. MAYERSOHN: Are you auditing the cost of
20 the wedding?

21 MR. CASTANEDA: I have my spreadsheets.

22 MR. MAYERSOHN: Well, congratulations.

23 MR. CASTANEDA: Thank you.

24 MS. MOTIWALA: Thank you.

25 MR. MAYERSOHN: All right. So Item Number

1 11, Proposed Audit Plan for School/Fiscal 2022.

2 MR. JABOUIN: Thank you very much, Mr.
3 Mayersohn.

4 So Agenda Item Number 11 is the school year
5 '22 audit plan. As I mentioned at our previous
6 meetings, I generally prepare this document for
7 the first meeting of the school year. However,
8 the interim superintendent, Dr. Cartwright, she
9 started on August 2nd, and to be able to go over
10 the plan with her and put it in the August 12th
11 package was not practical given some of the
12 challenges that Dr. Cartwright and the board were
13 facing upon her hire.

14 Ultimately, I presented the plan at the
15 September 30th audit committee meeting. It was
16 deferred to this meeting. In the meantime I had
17 discussions with seven of the nine board members
18 and I also had a workshop on November 3rd. The
19 significance of the workshop was primarily to
20 determine the board's preferences as far as
21 reviewing on page 26 of the plan the former --
22 the transactions that occurred during the tenure
23 of the former chief information officer or my
24 preference as far as reviewing the current \$70
25 million bid that the district has.

1 Now, the direction is clear from the board,
2 that they would like us to take a look at the
3 information from the chief information officer.
4 The -- the audit concerns, which are not --
5 they're based on risk assessments, is to look at
6 the current transactions that are going on in the
7 IT department. And so outside of the plan I'll
8 have to figure out how to address that and cover
9 that, because, professionally, I should be
10 looking at some of the current controls of bids
11 that are going out today. But what we'll do is
12 we'll start the process with the next
13 transaction. The motion that was passed by the
14 audit committee about a year ago involved looking
15 at the \$81 million bid, which was the last one
16 that HCT looked at, and so now the bids that are
17 after that, there's about 110 different bid
18 transactions that occurred during the two tenures
19 of the former chief information officer, is to go
20 through that process and pick the next one and so
21 forth.

22 So that was the direction that I -- that I
23 needed to hear from the board and that is the
24 direction that we will be taking.

25 The plan itself, though, it is a live

1 document. So many of the requirements that we
2 have as far as the auditor general, as far as the
3 board asking us to take a look at certain areas,
4 those are already in process and there's really
5 not much latitude as there is areas that we're
6 required to cover. In the document, within
7 itself, which I'm going to zoom by really
8 quickly, on page 3, I cover what we provide as
9 far as assurance. We provide reasonable
10 assurance. We don't provide absolute assurance
11 in our work because the work is done on a test
12 basis. We don't look at all of the transactions.
13 We do sampling. We take a look at the controls,
14 ensure that a follow-up is performed. And then
15 in future years, as we evolve the department, I
16 envision that we can look deeper into the design
17 of the controls, enhance our reviews to prevent
18 potential fraud, waste or abuse that may occur,
19 and then continuing to look at our efficiency.

20 Take a look at page 5 of the document and
21 there are certain assumptions as far as our
22 staffing, as far as potentially individuals
23 either leaving and us being able to hire our six
24 open positions. We have taken a look at our
25 capacity. I've discussed the plan with my

1 managers to see if they can complete some of
2 these projects that are on the plate. But
3 there's also many things that we don't know. We
4 don't know what is going to be in the Auditor
5 General report. They're currently doing five
6 different audits right now of the district. We
7 don't know what other state regulators may have.
8 We don't know if the potential grand jury report
9 will have some requirements of the function as
10 well, as well as unknown risks that we just don't
11 know. But we have put together the best plan
12 that we can and we made sure that it's addressed
13 the significant risks of the district, which are,
14 one, information technology, where there are
15 plenty of projects that address that.
16 Construction, many projects that address that.
17 Vendor contracts, procurement, regulatory,
18 discipline, behavioral threat assessment,
19 maintenance contracts and payroll, those are the
20 areas that have come up in meetings that we have
21 had, topics that have come up either at these
22 meetings or the committee or board as far as
23 areas that we need to cover. And so there are
24 plenty of projects that do address that.

25 But take a look at page 32, because that's

1 where some of our nonreporting projects happen as
2 far as our charter school reviews that are going
3 on right now and that yield to the charter school
4 meeting that I have on Friday where we review all
5 of the financials from an annual and monthly
6 review of the charter schools.

7 There are also other projects that we do such
8 as training of our own team, investments that we
9 make in training the district at the school level
10 with a compilation of their business practice
11 bulletins. We also are deeply involved in the
12 inventory process improvement project and then
13 the Auditor General audits that I mentioned, the
14 five of them that go on, those do take a good
15 amount of time but they don't actually lead to a
16 report that comes in this meeting.

17 Page 40 is where we have the projects that we
18 don't have room for. On the bottom I've removed
19 the ones involving the former CIO, we've moved
20 that to the front of the report, but there really
21 is no room for other areas. Not that there's
22 anything that we are aware of that is of concern,
23 but other areas that it would make sense to look
24 at, such as vehicles and transportation and FTE
25 and Title 1 and travel, those are areas that we'd

1 like to be able to bring them into future years,
2 but we just don't have the room on the plan to be
3 able to do the audits, because the audits do get
4 reviewed. We do get peer reviewed. They have to
5 be done within proper standards. And I am
6 involved in reviewing and signing off on all of
7 our audit work and so forth. So the board has
8 added to our team, we are recruiting, we're deep
9 in the interview phase for a director level for a
10 role that's going to provide us the opportunity
11 for quality control in our fieldwork, make sure
12 that our team members are properly trained
13 in-house and that the work is getting done and
14 reviewed correctly.

15 And then -- and so the real plan begins on
16 page 22. And it goes on and it does include all
17 of the components that I've mentioned as far as
18 what gets reported and the other work that we do
19 that are outside of work that yields a report.
20 So, ultimately, we are very -- we've already
21 begun many of the projects that are there. So I
22 talked earlier about vending machines, there are
23 other projects that are also in the pipeline that
24 in order to really add something in then we
25 really need to take something out. And the idea

1 of hiring an outsider to add to it, I still
2 manage those particular audits and I'm involved
3 in the meetings, so there's only so much capacity
4 with that. But with the potential hire of a
5 director I would have more bandwidth to be able
6 to manage those outsiders a little bit -- a
7 little bit faster.

8 So that's my introduction of the report. I
9 do want to go ahead and include all of the
10 comments in order to make this the best plan that
11 we can. Thank you.

12 MR. MAYERSOHN: Are there any -- Mr. De Meo?

13 MR. DE MEO: A few comments. It's a
14 comprehensive and ambitious plan. It appears
15 that you're down one director and one manager and
16 I don't know how you could possibly accomplish
17 all of this without a director at least.

18 Further, as you've stated and on page 40 it
19 says, all audits are subject to be annual -- are
20 reassessed annually. In other words, you
21 assess -- you do a risk assessment and that risk
22 assessment has been a subject that I have
23 discussed with you over the years on this
24 committee.

25 I really would like to find a way for us

1 either in some kind of executive nonpublic forum,
2 if that's possible, I don't know if Mr. Moquin or
3 legal counsel can advise us on that. Otherwise,
4 I think there has to be recognition that we are
5 not part of the risk assessment process.

6 Now, Mr. -- the chief auditor has extended to
7 me graciously, generously, on several occasions
8 for me to sit down with him one-on-one and to go
9 over this, but in a way that's helpful, in a way
10 it just kind of puts a burden on one person.

11 So if there is a means for us to meet
12 without, because of the sensitive nature, and to
13 consider the risk assessment without exposing it
14 to the public, for obvious reasons, there's the
15 deterrent aspect of a plan and exposing sensitive
16 information, you know, maybe that would be
17 helpful. Lastly --

18 MR. JABOUIN: If I may suggest, to your
19 comment, Mr. De Meo, we can have during our next
20 peer review, we get the peer review done that
21 they review our department, and they did look at
22 that process, we can have them specifically
23 address that point during the next peer review.

24 MR. DE MEO: Yeah, I think that's great, but
25 it isn't this committee. And if we are charged

1 with responsibility over the auditing function,
2 internal auditing function, it seems to me we are
3 not given the ability to discharge that one
4 specific and very important item.

5 Let me move on. Lastly, I have been also
6 very concerned about controls over information
7 technology, cyber security and so on over the
8 years. We've talked about it. Okay.

9 I noticed, and we talked about this before
10 the meeting, there was an audit done by RSM of IT
11 and they either issued their report or will issue
12 their report, and because of the sensitive nature
13 of the information contained therein, we -- it's
14 been shared with the board but not this
15 committee. And, again, that's okay, that's fine,
16 it's just I hate to be responsible for something
17 we don't have the ability to properly discharge
18 and dispose of.

19 So if we could find a way to either exclude
20 that from our duties or find the means for us to
21 move without exposing any sensitive documents or
22 information, I think that would be an important
23 improvement.

24 MR. JABOUIN: All right. I'll explore that
25 with Mr. Vignola and talk to Mr. Moquin about

1 that as well.

2 MR. MAYERSOHN: Any other questions;
3 comments?

4 MS. FERTIG: I just want to thank you for
5 putting back in that audit on and I think -- I'm
6 going to move to transmit because I know we're
7 getting close to our time and if someone seconds
8 it there can be discussion on the motion, maybe.

9 MR. MAYERSOHN: Okay. So Dr. Lynch-Walsh and
10 then we'll --

11 DR. LYNCH-WALSH: I'm bringing up the DAC
12 motion that was passed.

13 MR. MAYERSOHN: Correct.

14 DR. LYNCH-WALSH: Unless you already have it.
15 So DAC passed a motion I think at the last -- or,
16 yeah -- the October meeting or two weeks ago.

17 MR. MAYERSOHN: The October meeting.

18 DR. LYNCH-WALSH: October meeting to include
19 in the 2021-22 operational audit plan, the
20 operational audit of selected school advisory
21 councils to evaluate compliance with Florida
22 statutes, applicable laws and guidelines, lines
23 that govern school advisory counsels. So that
24 passed and then the trick, of course, is getting
25 something into the audit plan.

1 MR. JABOUIN: So getting something into the
2 audit plan would mean getting something out of
3 the audit plan.

4 So as we currently stand right now the
5 internal funds, which are on page 22, we still
6 need to complete the remainder of the 2020 audits
7 for those.

8 DR. LYNCH-WALSH: Okay. So what's actually
9 in this plan? Because, honestly, I'm getting
10 like a headache from trying to decipher these
11 color codings, and because some of them are so
12 dark, I can't quite tell what's a priority and
13 what isn't.

14 MR. JABOUIN: So, Dr. Lynch-Walsh, regarding
15 the schools, what's priority are the ones that I
16 have mandatory statutory compliance, on the far
17 right column, those are done by the school
18 auditors.

19 DR. LYNCH-WALSH: And I'm not looking to cut
20 those. I'm trying to get down to things we can
21 cut.

22 MR. JABOUIN: But those are the people that
23 do the school audits. And so --

24 MS. DISCH: I have to leave, the latest is 1.

25 MR. MAYERSOHN: So here's -- let me make this

1 suggestion, because, otherwise, we're going to
2 lose quorum and we need it to transmit this.

3 You made a motion? Were you willing to make
4 a motion, Ms. Fertig?

5 MS. FERTIG: I'm making the motion and I'm
6 willing to amend it once we approve it. So I'll
7 make a motion if someone wants to second it and
8 then we can --

9 MS. SHAW: I'll second it. Phyllis.

10 MR. MAYERSOHN: Okay. Ms. Shaw has seconded
11 the motion.

12 MS. FERTIG: And then I have a question about
13 substitution for --

14 MR. MAYERSOHN: Okay. So do we have a motion
15 to transmit and I guess --

16 MS. DISCH: So moved.

17 MR. JABOUIN: I'm sorry, I was just quickly
18 doing an analysis of the motion. So two members
19 will leave at 1:00, Mr. De Meo and Ms. Disch.

20 MS. FERTIG: And I would also. I can stay a
21 few minutes, but --

22 MR. JABOUIN: So 1:00 is the stop point and
23 we do have RSM outside.

24 DR. LYNCH-WALSH: That's not happening.

25 MR. MAYERSOHN: Right. We're not going to

1 get to RSM.

2 MS. FERTIG: Okay. So can I -- can I just --
3 I made the motion but I just wanted to call one
4 thing up and ask this, it may not be possible --

5 MR. MAYERSOHN: Okay. So we have a motion,
6 we have a second, now we can have discussion,
7 further discussion.

8 MS. FERTIG: Okay. So I'm going to just ask
9 a couple things in here, don't take this any
10 which way, but let me ask number 7, Promise, on
11 page 24.

12 MR. MAYERSOHN: Go ahead.

13 MS. FERTIG: Well, I'm looking to what, you
14 said we'd have to cut something if we're going to
15 do it, I don't think we've ever done the school
16 advisory council, so I think that's a pretty
17 important topic. I'm looking for something that
18 we can -- if he's saying we have to pick one or
19 the other, so I'm asking about page 24, number 7.
20 What is that audit; is that on the Promise
21 program?

22 MR. JABOUIN: Yes, it is on the Promise
23 program. There is an area that has a high
24 visibility and it's part of our compliance work
25 that we do involving the code of conduct and the

1 district's discipline policies. It's -- Ms.
2 Fertig, it would be challenging to remove that.
3 There are some board members that have an
4 interest in that particular subject.

5 MS. FERTIG: I understand that. I know
6 you've got above that behavioral threat
7 assessment.

8 MR. JABOUIN: One more thing to add as well
9 is, the people that do those audits are the
10 school auditors as well as opposed to -- so
11 different people work on different disciplines on
12 that front.

13 MS. FERTIG: Okay.

14 MR. MAYERSOHN: What about charter school
15 investigations?

16 DR. LYNCH-WALSH: That was going to be my
17 suggestion.

18 MR. JABOUIN: So those are driven mostly by
19 -- and the individuals that do that are not
20 school individuals as well. Those come from the
21 Florida Department of Education's Office of
22 Inspector General. I don't have latitude to not
23 do those. We actually have a couple that are
24 going on that are part of that. Like I said,
25 there's no latitude in the charter schools, if

1 you're referring to page 26.

2 DR. LYNCH-WALSH: What about payroll; did
3 they get that under control?

4 MR. JABOUIN: So payroll is the result of the
5 request by the audit committee from a motion a
6 couple years ago. I do know that Ms. Hixon
7 during some of her comments has asked that we not
8 only do those of schools but also of departments.
9 So I think she's in favor of keeping that piece
10 on.

11 MR. MAYERSOHN: So --

12 MS. FERTIG: Well, could you --

13 MS. SHAW: Can I make a suggestion?

14 MS. FERTIG: I'm wondering if you can throw
15 some of the Promise in with the behavioral
16 threat.

17 MR. MOQUIN: I was just going to say, Joris,
18 in the interest of time, why don't you make a
19 recommendation to the committee of what you could
20 substitute out to put that in?

21 MR. JABOUIN: Actually, Mr. Moquin, there is
22 no option to take anything out. The audits,
23 themselves, the individuals that would take a
24 look at those SAC funds are the school-based
25 individuals that are needing to get done the

1 required internal funds audits. We do need to
2 separate them because the audits are so big that
3 you will never actually be able to publish them
4 if you're trying to audit everything, that you
5 need to carve out the pieces that you're going to
6 report on.

7 MR. MAYERSOHN: Well, this -- and, again, the
8 intent of this motion was to identify, not 250
9 schools, to pick a selected number of schools to
10 determine, not just the funding, but whether or
11 not they were in compliance with statutory SAC
12 requirements, such as notices of meetings,
13 whether or not a meeting was three days noticed
14 for an item to be voted on, other aspects of
15 statutory SAC controls, bylaws, things like that;
16 were they adhering to those requirements? More
17 so than just their funds, which, you know, is,
18 obviously, part of it. So SACs have never been
19 audited for compliance. I think Ms. Fertig had
20 mentioned that.

21 This issue being 20 schools, 25 schools, I
22 don't necessarily see that as just the standpoint
23 of going -- you know, going back to what we
24 talked about, the Business Support Center, are
25 they in compliance with what they say they're

1 going to do or we're just letting them go out and
2 make determinations of what they are?

3 I don't know whether or not that's something
4 that can be done by an outside firm, whether it
5 has to be done internally, you know, where the,
6 obviously, the funding issue is, but there are
7 some things, I know the Promise program, we
8 haven't seen an audit but that's been going on
9 for a while.

10 MR. JABOUIN: Yeah, these audits do take a
11 long time to be able to complete.

12 MR. MAYERSOHN: Right.

13 MR. JABOUIN: Adding something will come at
14 the expense of something else. So if we have
15 people that are working on the discipline work to
16 do the SAC audits, then they will not be doing
17 those projects, and those are very important to
18 the board.

19 The internal funds ones are very important
20 not only for the issues that were discussed
21 earlier today but the Auditor General has a keen
22 interest in that. So there really is no room for
23 those audits without taking something else.

24 If the committee would like me to explore
25 taking something else, then I can do so and

1 provide some commentary at the next meeting on
2 what works out best. Because one of the things I
3 also have to do is address the issue of the IT
4 bids that are going on as well. So there are --
5 which is not in the plan as well.

6 So at this particular time, if there are some
7 SACs that individuals think that there is any
8 sort of fraud or any issues of huge concern, then
9 let's go ahead and look at that, because those
10 would be huge. Schools -- they would be
11 concerning, and if something is concerning -- if
12 individuals think that there's any fraud or
13 anything wrong that's going on, then we do need
14 to look at those under all circumstances.

15 MS. SHAW: Mr. Chair, I know you guys keep
16 forgetting about me.

17 MR. MAYERSOHN: No, we don't forget about
18 you, but we're limited in time, so --

19 MS. SHAW: I know and what I was going to
20 say is going to be quick and is going to
21 piggyback --

22 MR. MAYERSOHN: Okay. Go ahead.

23 MS. SHAW: -- off what he was just saying,
24 which is, basically, giving him some time,
25 because -- listen, I am all in favor because I

1 was a DSE chair, I was a SAC chair for several
2 schools, so this is really, really important. So
3 I'm all in favor, but what -- continuing what he
4 was saying, allowing him some time to come back,
5 when is our next meeting, in January, with a plan
6 which would also include if we need to hire an
7 outside person to provide assistance to get it
8 done, but a plan, not just, well, I was able to
9 move some things around and I'm able to only do 5
10 of the 25 schools that were suggested, but a plan
11 to get some done, which would include us re-
12 looking at this 46-page document and deciding,
13 you know, if there's something that could be
14 delayed, but at least get started this year but
15 come back with a plan in January as this is what
16 we're going to do.

17 MS. FERTIG: So could I add to my motion that
18 we transmit it with a recommendation to explore
19 an option for an audit of the School Advisory
20 Council?

21 DR. LYNCH-WALSH: As requested by DAC.

22 MS. FERTIG: As requested by DAC.

23 DR. LYNCH-WALSH: So we can include this in
24 the transmittal.

25 MS. FERTIG: Is that okay? And then we can

1 just --

2 DR. LYNCH-WALSH: So that the board sees it.
3 Because otherwise they'll be completely unaware.

4 MR. MAYERSOHN: Correct.

5 MR. JABOUIN: Can I please have that wording
6 again please?

7 MS. FERTIG: Okay. So it was the motion to
8 transmit with the recommendation to the board
9 that the chief auditor explore the DAC motion to
10 audit School Advisory Councils. And Nathalie
11 will provide you with the language of that.

12 DR. LYNCH-WALSH: Right.

13 MR. MAYERSOHN: Okay. So that's your --

14 MS. SHAW: Accepted. Accepted.

15 MR. MAYERSOHN: That's the motion. Ms. Shaw,
16 you seconded the amendment?

17 MS. SHAW: Yes, I second the amendment.

18 MR. MAYERSOHN: All right. So is there any
19 further discussion on this item?

20 (No response.)

21 MR. MAYERSOHN: Seeing none, all those in
22 favor signify by saying aye.

23 COMMITTEE MEMBERS: Aye.

24 MR. MAYERSOHN: Anybody opposed?

25 (No response.)

1 MR. MAYERSOHN: All right.

2 Mr. De Meo, before you leave, before you
3 leave, Items Number 12 and 13 we need to move to
4 the January meeting.

5 MR. JABOUIN: 20th meeting.

6 MR. MAYERSOHN: January 20th meeting.

7 MS. FERTIG: Motion to defer.

8 MR. MAYERSOHN: Motion to defer to the
9 January 20th.

10 DR. LYNCH-WALSH: Second.

11 MR. MAYERSOHN: Second by Dr. Lynch-Walsh.
12 All those in favor signify by saying aye.

13 COMMITTEE MEMBERS: Aye.

14 MR. MAYERSOHN: Anybody opposed?

15 (No response.)

16 MR. MAYERSOHN: All right. So those two will
17 be deferred to the January 20th meeting.

18 Is there anything else?

19 MR. JABOUIN: As the committee leaves, I will
20 work with RSM and AECOM on some of the commentary
21 on that report. So there is a possibility that
22 when you see it in January there'll be more
23 information in that report.

24 DR. LYNCH-WALSH: I would hope so.

25 MR. MAYERSOHN: I want to thank you all for

1 staying in the confines of -- the context of our
2 discussion. I know some of these things take a
3 little longer than we anticipate, but I think
4 we're moving on the right track, and, hopefully,
5 the additional meetings will get us moving
6 forward. In fact, I looked at some of the other
7 meetings that we've had years ago and there were
8 like four items on there. This is very intense
9 so maybe there's more items that we're auditing.

10 MS. FERTIG: We've had some great audits.

11 MR. MAYERSOHN: Yes. So with that being
12 said, I wish you all a Happy Thanksgiving, happy
13 holidays, we'll see you all next year.

14 Do we have a motion to adjourn?

15 DR. LYNCH-WALSH: So moved.

16 MS. FERTIG: Second.

17 MS. SHAW: Second. Phyllis.

18 MR. MAYERSOHN: Phyllis, you're third. You
19 missed it.

20 All right. We're adjourned. Thank you.

21 (Meeting was concluded at 1:55 p.m.)
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23
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25

1
2 REPORTER'S CERTIFICATE

3
4 STATE OF FLORIDA

5 COUNTY OF BROWARD

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

12 Dated this 30th day of November, 2021, Fort
13 Lauderdale, Broward County, Florida.

14
15 



16 TIMOTHY R. BASS
17 Court Reporter
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