

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, NOVEMBER 17, 2022  
9:15 A.M. - 1:38 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. ANDREW MEDVIN, CHAIR  
MS. MARY FERTIG, VICE CHAIR  
3 MR. ANTHONY DE MEO  
MS. REBECCA DAHL  
4 MS. ITOHAN IGHODARO  
DR. NATHALIE LYNCH-WALSH  
5 MR. ROBERT MAYERSOHN  
MS. PHYLLIS SHAW (Telephonic)

6 OFFICE OF THE CHIEF AUDITOR STAFF:  
7

- MR. JORIS JABOUIN, Chief Auditor  
8 MS. ALI ARCESE, Audit Director  
MS. ANN CONWAY, MANAGER, Internal Funds Audits  
9 MS. JENNIFER HARPALANI, Manager, Information  
Technology Audits  
10 MR. ERIC SEIFER, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary (Telephonic)  
11 MS. JENNIFER DAILEY, Clerk Spec C  
MS. WANDA RADCLIFF, Clerk Spec B

12 DISTRICT STAFF:  
13

- MS. JUDITH MARTE, Deputy Superintendent, Operations,  
14 Office of the Deputy Superintendent, Operations  
DR. MARILYN DOYLE, Deputy Superintendent Teaching &  
15 Learning, Office of the Deputy Superintendent,  
Teaching & Learning  
16 MR. ERNIE LOZANO, Task Assigned Chief of Staff, Office  
of the Chief of Staff  
17 DR. JOSIAH PHILLIPS, Chief Information Officer, Office  
of the Chief Information Officer  
18 DR. NICOLE MANCINI, Chief Academic Officer, Office of  
the Chief Academic Officer  
19 MS. ERUM MOTIWALA, Chief Financial Officer, Office of  
the Chief Financial Officer  
20 DR. VALERIE WANZA, Associate Superintendent  
Non-Traditional Schools  
21 MS. VEDA HUDGE, Executive Director Student Services,  
Office of Student Services  
22 MR. OLEG GOROKHOVSKY, Director, Accounting & Financial  
Reporting  
23 MR. SAM BAYS, Task Assigned Executive Director Capital  
Program, Office of Chief Facilities &  
24 Construction Management  
MS. MARY COKER, Director, Procurement & Warehousing  
25 Services

1 MR. RON EGGENBERGER, Manager, Grounds,  
Custodial/Grounds Services  
2 MR. ROBERT MALONEY, Manager, Facilities Support  
Services  
3 MS. PAMELA NORWOOD, Manager, PPO Finance  
MS. KARLENE GRANT, Purchasing Agent III, PWS  
4 MS. MICHELLE WILCOX, Purchasing Agent III, PWS

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INVITED GUESTS:

6 MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &  
7 Advisors  
MR. BEN KINCAID, Carr, Riggs & Ingram CPAs & Advisors  
8 MR. ROB BROLINE, Carr Riggs & Ingram CPAs & Advisors  
MR. MATTHEW BLONDELL, Business Risk Consulting, RSM  
9 MR. CHRIS GUMS, Risk Advisory Services, RSM  
MS. KATHLEEN LANGAN, AECOM  
10 MS. ASHLEY CARPENTER, Atkins  
MR. JOSE MONTE DE OCA, MDO Consultants, LLC  
11 MR. JULIO MIRANDA, MDO Consultants, LLC  
MR. TIM BASS, Court Reporter, United Reporting, Inc.

12  
13 GUESTS:

14 MR. RAUL ALVAREZ, Trimerge Consulting Group, PA  
MS. AMALYA MIHNEA, Trimerge Consulting Group, PA  
15 MR. AL LEIVA, Baker Donelson  
MR. CHRIS CANTER, Broward County Council PTA  
16 MR. KENNY MINCHEW, BTU  
MS. ANNA FUSCO, BTU  
17 MS. DAINA SANDERS, BTU  
MR. GRANT SMITH, StrategySmith  
18 MS. GLORIA LEWIS, Taxpayer

19 PUBLIC SPEAKERS:

20 MS. ANNA FUSCO, BTU  
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22  
23  
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1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MEDVIN: Good morning, everyone. Please  
4 rise for the Pledge.

5 (Whereupon, the Pledge of Allegiance was  
6 recited.)

7 MR. MEDVIN: Before we start the roll call,  
8 we have a large number of individuals in here,  
9 when we go around please make sure that you state  
10 your name clearly for the court reporter and if  
11 during the course of the meeting any of you are  
12 making a comment or speaking, please, also make  
13 sure you're identified to me as the Chair and  
14 also the court reporter so the record is  
15 accurate.

16 Joris, do you want to do a roll call?

17 MR. JABOUIN: Ms. Rebecca Dahl?

18 MS. DAHL: Present.

19 MR. JABOUIN: Mr. Anthony De Meo?

20 MR. DE MEO: Present.

21 MR. JABOUIN: Ms. Mary Fertig?

22 MS. FERTIG: Present.

23 MR. JABOUIN: Ms. Itohan Ighodaro?

24 (No response.)

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

1 DR. LYNCH-WALSH: Here.

2 MR. JABOUIN: Mr. Robert Mayersohn?

3 MR. MAYERSOHN: I'm here.

4 MR. JABOUIN: Mr. Andrew Medvin.

5 MR. MEDVIN: Here.

6 MR. JABOUIN: Ms. Phyllis Shaw and Ms. Jaclyn  
7 Strauss are excused.

8 I'm Joris Jabouin, the chief auditor.

9 The district staff?

10 MS. ARCESE: Ali Arcese, Audit Director,  
11 Office of the Chief Auditor.

12 MRS. MARTE: Good morning. I'm Judith Marte.  
13 I'm Deputy Superintendent of Operations and I am  
14 the designee for this meeting for Dr. Vickie  
15 Cartwright, Superintendent of Schools.

16 DR. DOYLE: Good morning. Dr. Marilyn Doyle,  
17 Deputy Superintendent, Teaching & Learning.

18 DR. MANCINI: Nicole Mancini, Chief Academic  
19 Officer.

20 MR. CASTANEDA: Eddy Castaneda, the  
21 district's external auditor.

22 MS. RADCLIFF: Wanda Radcliff, Office of the  
23 Chief Auditor.

24 MR. SEIFER: Eric Seifer, Office of the Chief  
25 Auditor.

1 MS. MARQUARDT: Michele Marquardt, Office of  
2 the Chief Auditor.

3 MS. DAILEY: Jennifer Dailey, Office of the  
4 Chief Auditor.

5 MS. HARPALANI: Jennifer Harpalani, Office of  
6 the Chief Auditor.

7 MS. CONWAY: Ann Conway, Office of the Chief  
8 Auditor.

9 MR. JABOUIN: Mr. Gorokhovsky?

10 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director  
11 of Accounting & Financial Reporting Department.

12 MR. JABOUIN: In the back? In the corner?

13 MS. MIHNEA: Amalya Mihnea from TriMerge.

14 MR. JABOUIN: Can we have your full name,  
15 please?

16 MS. MIHNEA: Amalya Mihnea.

17 MR. MINCHEW: Kenneth Minchew.

18 MS. FUSCO: Anna Fusco.

19 MR. CANTER: Chris Canter.

20 MR. ALVAREZ: Raul Alvarez from TriMerge  
21 Consulting Group.

22 MR. LEIVA: Aldo Leiva.

23 MS. SANDERS: Daina Sanders, Chief of Staff,  
24 BTU.

25 MR. MEDVIN: Is that everybody?

1           Next on the agenda is the approval of the  
2 agenda.

3           MR. JABOUIN: Some comments, Chair; if I may?

4           MR. MEDVIN: Okay.

5           MR. JABOUIN: So with respect to the agenda  
6 we were greatly impacted by tropical storm  
7 hurricane Nicole. We did post the agenda and the  
8 documents on Tuesday, November 8th. I do want to  
9 thank my staff for being able to put all that  
10 together as we normally send out the package on  
11 Fridays and with the Veterans Day holiday we were  
12 going to struggle to get it in on Thursday. But  
13 our team was able to get them out on Tuesday,  
14 November 8th. So we did deliver the packages on  
15 Tuesday, November 8th. We were not able to get  
16 everything in as it was a challenge to get  
17 packages ready and delivered before the unknown  
18 circumstances of the storm. So some of the  
19 follow-up items and some of the documents were  
20 not able to make the package. I apologize to the  
21 committee for that. We did electronically send  
22 those documents that are also available on-line  
23 on the Chief Auditor's website.

24           I thank the Chair.

25           MR. MEDVIN: Okay. Now do we have any

1 objections or adjustments to the agenda?

2 (No response.)

3 MR. MEDVIN: May have a motion to accept the  
4 agenda, please?

5 MS. FERTIG: Move to approve.

6 MR. DE MEO: Second.

7 MR. MEDVIN: All in favor please signify by  
8 saying aye.

9 COMMITTEE MEMBERS: Aye.

10 MR. MEDVIN: Opposed?

11 (No response.)

12 MR. MEDVIN: Okay. Chief Auditor comments?

13 MR. JABOUIN: Just a few in that we have  
14 received the ethics forms from all of the audit  
15 committee members with respect to the on-line  
16 training. There are two members that I  
17 understand are having some technology challenges.  
18 We'll work with them to get those approved.

19 We do have a very robust agenda with many  
20 items on the -- on the agenda, excuse me. Please  
21 remember that the timeframes are as a guide, but  
22 we have provided them to the outside consultants  
23 and district staff who will attend the meeting.  
24 We do value the committee's comments. I take  
25 note of them just like I do at the board meeting.



1 So if the members get to the point as to what  
2 they'd like us to consider from an audit  
3 standpoint I will take note of them and process  
4 them.

5 Thank you, Chair.

6 MR. MEDVIN: Public speakers. We have one  
7 signed up. Ms. Fusco?

8 MS. FUSCO: Good morning. Anna Fusco. How  
9 are you all doing today?

10 MS. DAHL: Great.

11 MS. FUSCO: I would just like to ask -- I  
12 don't know if you guys speak back or just I'll  
13 ask and you can retain it and hold it and decide  
14 if you're going to talk about it or not. The \$23  
15 million that was miraculously found and moved to  
16 build a building at Coral Glades High School, it  
17 was done so quickly and rapidly, I don't recall  
18 any conversations in the Facilities Department  
19 over building a new building, so, that \$23  
20 million. And then, of course, the 7 million that  
21 was miraculously found and moved to charter  
22 schools. If that warrants some type of an audit  
23 or fruitful conversation for years that certain  
24 schools have asked for things to get done and  
25 then certain things to have money put towards and

1 then didn't, but then within two months, oh,  
2 let's say two weeks, oh, wait two days, that  
3 millions and millions were moved when I have  
4 schools that are sitting with broken chillers and  
5 students are sitting in hotbox classrooms, so I'm  
6 asking if that is a possibility that that type of  
7 conversation should be happening. And I do ask  
8 that, respectfully, we know that there was a  
9 particular way, which was formatted in a term of  
10 an audit on a particular vendor that was dealing  
11 with caps and gowns, and I don't know if that  
12 went through this audit committee for a  
13 conversation before it went and hit the board.  
14 And then there was another piece that was not an  
15 audit on another vendor that, respectfully, those  
16 that would be sitting in the room that they  
17 respect people, start respecting people. I do  
18 know that one particular company that was --  
19 however the means of what they considered an  
20 audit or investigation and information brought  
21 forward, that people wanted to infer or  
22 interpret, and that's just not process and that  
23 that's not due process. And then the company's  
24 name was obliterated, just trashed, and I've  
25 heard that the school board has quite a bit of

1 lawsuits coming in because of how it was taken  
2 care of at a particular board meeting this past  
3 week. And we all know that that is not what the  
4 school board needs, is any financial situation,  
5 so I think that that could have been handled  
6 differently if we're talking about making better,  
7 building and moving forward. So this is my first  
8 time at this committee. I'm new to this process  
9 of how you all do things, and I appreciate the  
10 time to speak, but things that I've watched the  
11 past two months has been hurting the soul of not  
12 just me but so many people that have worked in  
13 this county for so many years and have given up  
14 their time and their lives. And these are  
15 people's livelihoods that are here in Broward  
16 County Public Schools that really love their  
17 students. And, again, \$30 million was  
18 miraculously found in less than two months and  
19 put in areas where is unknown. So it's a  
20 question that I'm bringing to you. I don't know  
21 how you would go about talking about it or  
22 working through it or even if this is the  
23 appropriate place, but I'm bringing it forward.

24 Thank you.

25 MR. MEDVIN: Thank you.

1 MR. MAYERSOHN: Are any of these items that  
2 Ms. Fusco brought up, are they on our agenda?

3 MR. MEDVIN: Not today, but I would like to  
4 respond.

5 MR. MAYERSOHN: No, just because -- the caps  
6 and gowns are. I mean, if she has comments,  
7 specifically, on the caps and gowns, she may  
8 want --

9 MR. MEDVIN: I think she was also referring  
10 to perhaps our methodology and how we work and  
11 I'd like to address that in a moment.

12 MR. MAYERSOHN: Right. But I'm saying if she  
13 has specific questions on specific items that are  
14 on the agenda she would be entitled to be able to  
15 speak to those as well.

16 MR. MEDVIN: Yes, yes. Okay.

17 MS. FERTIG: So you're going to address  
18 process issues?

19 MR. MEDVIN: Yes. First, let's approve the  
20 minutes for the last meeting.

21 MR. MAYERSOHN: Motion to approve the  
22 minutes.

23 MR. MEDVIN: Is there a second?

24 MS. DAHL: Second.

25 MR. MEDVIN: Okay. Any discussion; comments;

1 questions?

2 (No response.)

3 MR. MEDVIN: All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MR. MEDVIN: Opposed?

6 (No response.)

7 MR. MEDVIN: I have a couple things I'd like  
8 to say. First of all, I'd like to thank the  
9 Office of the Chief Auditor for their efficiency  
10 in getting almost all the reports out to us  
11 several days early in a very tumultuous week. As  
12 you can see, they're quite voluminous and they're  
13 quite lengthy and we have a lot to talk about.

14 One of the things that occurred to me when  
15 reviewing the various correspondence back and  
16 forth is that, what are we that we are? We're  
17 the audit committee, we're not the auditors.  
18 And, as such, I think we have to have respect to  
19 the work that is done by the auditors who prepare  
20 the various reports that we review. We can't  
21 reinvent the wheel and look at every single  
22 minute item. We review them, we discuss them  
23 with the appropriate people, and we, hopefully,  
24 give a report to the school board.

25 The normal progression is a report comes

1 before the committee, we do our discussion, our  
2 comments, and we pass it on to the school board.

3 However, the day we get the report as  
4 committee members they're public record.

5 Therefore, the public has them. And sometimes  
6 the press prints a part of the report, not  
7 necessarily all of it, because the reports are  
8 too voluminous. I'll leave it at that. I  
9 believe that the school board over the last few  
10 days considered two reports that we didn't  
11 receive until last Thursday. So we didn't have  
12 the opportunity to go through them and give our  
13 reports and comments to the school board. I  
14 think that is not the way it's supposed to  
15 happen. But it did.

16 One of the functions of this committee is to  
17 advise the Office of the Chief Auditor of  
18 potential topics to be audited. The office is  
19 understaffed, so they do as best they can. As  
20 you can see, there's also outside consultants and  
21 auditors retained to prepare specific reports  
22 which the committee acts on in its normal  
23 procedure.

24 In response to your comment, Ms. Fusco, you  
25 have the right to ask us in writing or ask the

1 chief auditor of any specific situation you would  
2 like to see the auditor address. And we are open  
3 to suggestions. The board can also,  
4 specifically, request a specific audit and the  
5 Office of Chief Auditor attempts to get them done  
6 as efficiently as possible, but, as you can see,  
7 there's a lot of stuff going on and there's just  
8 so many hours in the day and so many people in  
9 the office.

10 But that is our procedure. So if anyone  
11 would like to see a specific topic audited,  
12 please, submit it to Mr. Jabouin in writing and  
13 the committee will consider it and hopefully  
14 expedite it if it's deemed a viable request.

15 Item 8 is the ACFR.

16 MR. JABOUIN: If I may, through the Chair?

17 Yes, Agenda Item Number 8 is the Annual  
18 Comprehensive Financial Report and the related  
19 reports that accompany it. Presenting the CAFR  
20 is from the auditing firm of MSL is manager, Eddy  
21 Castaneda. We also have here Chief Financial  
22 Officer, Ms. Erum Motiwala and Director of  
23 Accounting & Financial Reporting, Mr. Oleg  
24 Gorokhovskiy is here as well. And I ask Mr.  
25 Castaneda to begin and request that the

1 committee, at the conclusion, a motion to  
2 transmit this document which has to be timely  
3 presented to the board at it's December meeting.

4 And, actually, before I begin, can we please  
5 ask the person in the corner if they can please  
6 state their name?

7 MS. LEWIS: Yes, Gloria Lewis.

8 MR. JABOUIN: Gloria Lewis, thank you.

9 Mr. Castaneda?

10 MR. CASTANEDA: Thank you, Joris.

11 As Joris said, my name's Eddy Castaneda. I'm  
12 a senior manager at the MSL firm.

13 MS. DAHL: We can't hear you.

14 MR. CASTANEDA: It's green. Is that better?  
15 Okay.

16 My name is Eddy Castaneda I'm a senior  
17 manager at MSL, the district's external auditing  
18 firm. Your shareholder, William Blend, he wishes  
19 he could be here but he has a previous  
20 engagement. He actually serves on the AICPA  
21 expert panel and that panel is actually meeting  
22 with the GASB this week to discuss upcoming  
23 pronouncements that affect all local governments.  
24 So just as an added bonus for the district we do  
25 have someone that directly communicates with the



1 regulators on a continuous basis. So he could  
2 not attend.

3 I have a few reports here. Before I get into  
4 them I just do want to briefly thank Erum and  
5 Oleg's team for producing the CAFR. Actually,  
6 it's the ACFR now. They changed it last year, so  
7 let's just go with that terminology. A lot of  
8 hours go into producing this document as well as  
9 from our end on auditing it, and I'd just like to  
10 thank them both and their team.

11 Second, we can go into the actual audit  
12 report which is a draft at the current moment.  
13 We intend to finalize this report next Tuesday  
14 for issuance to the board. If you did look at  
15 it, it's changed quite significantly from prior  
16 years. Some of our standards have changed to  
17 implement different wording and language.  
18 Hopefully, it reads easier. That was the  
19 intention of the AICPA to, particularly in the  
20 auditor's responsibility section, where we now  
21 define what reasonable assurance is over the  
22 financial statements. The district received an  
23 unmodified opinion or will receive an unmodified  
24 opinion which is the quote-unquote clean opinion.  
25 So if any one has any questions about our audit

1 report, yes, the format is different, but the  
2 opinions are now up front and center. I did also  
3 want to mention in the report we call attention  
4 to a specific issue, which is the district's  
5 implementation of GASB 87, which is a new leasing  
6 standard where now the district has to recognize  
7 their leases on a principle and interest payment  
8 as opposed to the operating and then they'll  
9 carry the asset and then depreciate it as it's  
10 going forward. So, that is a new GASB standard  
11 that did affect the financial statements and we  
12 just want to call attention to that standard  
13 practice. Not that there was anything wrong, we  
14 did -- we had heavy conversations over the past  
15 year and a half leading up to the implementation  
16 with ourselves and Oleg and Erum's team to make  
17 sure that it was properly implemented and it has  
18 been.

19 The second requirement is our communications  
20 with those terms of governance which is what  
21 we're presenting to the audit committee as the  
22 representative of the board on the financial  
23 statements. Some of this is just required  
24 communications that we have to give to the  
25 committee. There was no significant audit

1 findings in this report. There was -- there was  
2 no uncorrected or misstatements with any of the  
3 financial statements, as well, and to our  
4 knowledge there was no disagreements between our  
5 firm and the district.

6 So, other than that, if there's any  
7 questions, I'll happily answer.

8 MR. DE MEO: Mr. Chair?

9 MR. MEDVIN: Mr. De Meo.

10 MR. DE MEO: Could you go over any  
11 significant or unusual transactions that you came  
12 across this year?

13 MR. CASTANEDA: Some significant items was,  
14 obviously, the issuance of the new tranche of GO  
15 Bonds in this past year as of fiscal year ending  
16 2022. The district's net position increased  
17 significantly from prior years due to the changes  
18 of changing the net pension liability which  
19 actually went down approximately half. That  
20 changes year to year as part of being an FRS  
21 entity. That is audited at the state level and  
22 they send out the information to the various  
23 entities, but those are the two most significant  
24 outside of the GASB 87 impact.

25 MR. DE MEO: And how much in the way of

1 liabilities and assets did GASB 87 add to the  
2 balance sheet?

3 MR. CASTANEDA: It was approximately 3  
4 million.

5 MR. DE MEO: How much?

6 MR. CASTANEDA: Three million as a liability  
7 that wasn't previously recorded.

8 MR. DE MEO: And assets are covering that?

9 MR. CASTANEDA: With the same. You add a  
10 liability but you also add an asset to offset it.  
11 So the net position is unaffected.

12 MR. DE MEO: Thank you.

13 MR. MEDVIN: Any other questions? Dr.  
14 Lynch-Walsh?

15 DR. LYNCH-WALSH: Yes. Is there impact to  
16 the financial statements of the ESSER and ARP  
17 funding?

18 MR. CASTANEDA: Yes. That is part of the  
19 single audit. It's reported in the grant funds  
20 currently in the financial statements. Those  
21 grants get audited and the results of that audit  
22 will be presented at the January meeting.

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

24 MR. MEDVIN: Mr. Castaneda, I'm looking at  
25 page 25. This is a Statement of Net Position and

1 it looks a little different to me, like you said,  
2 format-wise. Could you briefly explain the  
3 changes in format and make it a little bit more  
4 clear? Because it's different.

5 MR. CASTANEDA: This actually hasn't changed,  
6 the Statement of Net Position. It's always been  
7 presented in this manner, but -- so nothing  
8 really has changed on this page. But this is  
9 just, basically, the district entity wide, which  
10 means all funds, all operations get rolled up  
11 into this one page.

12 MR. MEDVIN: It's the balance sheet.

13 MR. CASTANEDA: It's the balance sheet;  
14 correct.

15 And, as you can see here, the Statement of  
16 Net Position, the equity, if you want to know it,  
17 everything kind of flows down so you have your  
18 assets and your outflows of resources less your  
19 liabilities and then you have your net position  
20 which is your different classifications in that  
21 and then you have your ending net position.

22 MR. MEDVIN: I'm looking at this and, you  
23 know, I'm very old school, and I see total assets  
24 and I'm looking for total liabilities and  
25 equities and it's not obvious here.

1 MR. CASTANEDA: Yeah, so the total assets is  
2 there on the top. It'll add up all your assets  
3 and all your liabilities going down. And, yes,  
4 so the GASB doesn't like using the term equity,  
5 they use net position, but it is, in essence, the  
6 same thing. So when you see that net position  
7 there at the bottom, that is your equity and all  
8 different layers of what makes up that equity.

9 MR. MEDVIN: Okay. Thank you.

10 Dr. Lynch-Walsh, you have another question?

11 DR. LYNCH-WALSH: Yes, a follow-up question,  
12 just a quick question. When you say single audit  
13 and use the word audit, you mean an actual audit?  
14 Because today we'll be looking at things that are  
15 inquiries and not even subject to any  
16 governmental accounting standards. But you mean  
17 an actual audit?

18 MR. CASTANEDA: Correct. That single audit  
19 is not an operational or internal audit. It is  
20 based off of GASB standards as well as federal  
21 regulations.

22 DR. LYNCH-WALSH: Okay. But the district  
23 could also request additional types of audit?

24 MR. CASTANEDA: Absolutely.

25 DR. LYNCH-WALSH: Okay. In addition to the

1 financial? Thank you.

2 MR. MEDVIN: Mr. De Meo?

3 MR. DE MEO: Thank you. Supplementary  
4 information, that was subjected to audit  
5 procedures this year?

6 MR. CASTANEDA: It's subjected to certain  
7 audit procedures every year. If it goes to  
8 supplementary information we just make sure that  
9 the information that derives -- that the  
10 supporting information that derives that  
11 information is in accordance with the other --  
12 with the system's financial statement software as  
13 well as limited auditing procedures as well.

14 MR. DE MEO: And there's no change in the  
15 reporting there from last year.

16 MR. CASTANEDA: It's kind of broken out  
17 differently in the paragraphs. So we'll have a  
18 required supplementary information paragraph and  
19 then below it is other supplementary information.  
20 And in those paragraphs we list our procedures of  
21 what we did with that information.

22 MR. DE MEO: And just for clarity, this Other  
23 Information section was not audited. It's  
24 included in this report but it was not audited by  
25 your firm; right?

1 MR. CASTANEDA: The required supplementary  
2 information?

3 MR. DE MEO: No, Other Information.

4 MR. CASTANEDA: It's -- it's -- we do issue  
5 an opinion as it relates to the whole of the  
6 entire financial statements. So there are  
7 auditing procedures and we do issue an opinion on  
8 it within that paragraph.

9 MR. DE MEO: Well, I believe the other  
10 information, the statistical -- it says  
11 Management is responsible for the other  
12 information, second paragraph says --

13 MR. CASTANEDA: The statistical information  
14 is not audited; that's correct.

15 MR. DE MEO: Okay. I think that's important  
16 for everyone to know, because not everything in  
17 here is audited.

18 MR. CASTANEDA: Correct. We claim no opinion  
19 on, specifically, on the statistical information.

20 MR. DE MEO: Is there anything else in here  
21 that was not subjected to audit procedures?

22 MR. CASTANEDA: The transmittal letter at the  
23 beginning is not subject to auditing procedures.  
24 However, we are responsible for making sure that  
25 when we redo this document and present our



1 opinion that it at least is reasonable in our  
2 opinion. If that makes -- if you have something  
3 in the statistical section not tying into the  
4 financial statements, for example, we do review  
5 it.

6 MR. DE MEO: If it's not consistent you don't  
7 want to express an opinion on it.

8 MR. CASTANEDA: Correct. And we're not  
9 required to.

10 MR. DE MEO: Thank you.

11 MR. MEDVIN: I have been told that committee  
12 member Phyllis Shaw has joined us on the  
13 telephone. Hi, Ms. Shaw, how are you?

14 MS. SHAW: I've been on hold. This is  
15 Phyllis.

16 MR. MEDVIN: Any other questions of Mr.  
17 Castaneda?

18 (No response.)

19 MR. MEDVIN: Ms. Motiwala, you have a  
20 comment?

21 MS. MOTIWALA: Through the Chair? I would  
22 just like to thank Mr. Castaneda and his team as  
23 well as the Accounting & Financial Reporting team  
24 for all their hard work and the effort that they  
25 put in preparing this financial statement. It's

1 a lot of work, as you know. I also wanted to  
2 point out that the hard copy of the memo was  
3 distributed this morning. There was some minor  
4 changes as compared to the one that was on-line,  
5 but not significant. So all of you should have  
6 that as well. This is just a summary of  
7 essential statements.

8 MR. MEDVIN: Okay. Thank you.

9 Ms. Marte?

10 MRS. MARTE: Thank you, Chair. So I would  
11 like to take an opportunity -- so this is my 34th  
12 year in public education and this is the farthest  
13 removed I have been from the actual preparation  
14 of the financial statement for the very first  
15 time, because everyone knows my role has  
16 generally been as chief financial officer in that  
17 time. So I want to make sure that everyone knows  
18 that I did discuss the document with Ms. Motiwala  
19 and we had several meetings. I am very, very  
20 thankful for her leadership as our new chief  
21 financial officer and I want to also offer thanks  
22 to the Director of Financial Reporting and his  
23 team. We are one of the few school districts of  
24 our size to have four CPAs leading their  
25 financial reporting. It is rare that a

1 government can recruit and maintain four CPAs to  
2 do this body of work, because, as you know,  
3 industry tends to pay them better than government  
4 does. So we are very, very lucky. I have a  
5 great deal of confidence in the work that they  
6 do. Like everybody else here, they certainly  
7 could use more staff. But that's for another  
8 day. I do want to thank them both. Well done.  
9 I look forward to receiving the award again this  
10 year. I think, what year are we on, Erum?

11 MS. MOTIWALA: It's been 20-plus.

12 MS. MARTE: 20-plus years of being  
13 recognized by the Government Finance Officers  
14 Association for the quality of our documents. And  
15 I think I state this every year, but I want it on  
16 the record again and again. When I came here in  
17 2017 I got a call from ASBO, the American Society  
18 of School Business Officials, who asked me if  
19 they could use this document to train entities  
20 across this country in what the standard should  
21 be. I think I might have a letter to that  
22 effect, too, somewhere, Ms. Motiwala.

23 So it is a wonderful, wonderful  
24 representation of the financial condition of this  
25 district. So thank you very, very much.

1 MS. MOTIWALA: Thank you.

2 MR. MEDVIN: Thank you.

3 Do we have any public comments regarding  
4 this?

5 (No response.)

6 MR. MEDVIN: I would just like to echo the  
7 comments. This is a very professional looking  
8 document. I, personally, got to read some of it,  
9 certainly not all of it, it takes more than one  
10 sitting. But, thank you, Mr. Castaneda and your  
11 firm. You have always been very professional to  
12 deal with and the results are showing it.  
13 District staff, great job. And we all appreciate  
14 it. I want you to know that.

15 MS. MOTIWALA: Thank you.

16 MR. MEDVIN: I would like a motion to  
17 transmit.

18 MR. MAYERSOHN: So I'll make a motion to  
19 transmit, but included in that motion, which  
20 we've expressed, I think, the year before, is,  
21 again, if the chief financial auditor needs  
22 additional staff members. I think the school  
23 board should as well consider that. Because  
24 they're continually tasked doing this work. And  
25 if they need additional people to ensure the

1 financial transparency of the district, I would  
2 definitely support that.

3 So along with transmitting, again, you know,  
4 however you submit your budgets or whatever you  
5 need, we support that initiative.

6 MS. SHAW: Phyllis Shaw, I second that and  
7 concur.

8 MR. MEDVIN: Okay. Seconded by Phyllis Shaw.  
9 All in favor?

10 COMMITTEE MEMBERS: Aye.

11 MR. MEDVIN: Opposed?

12 (No response.)

13 MR. MEDVIN: Motion carries.

14 MS. MOTIWALA: Thank you.

15 MR. DE MEO: Thank you, Ms. Motiwala. Thank  
16 you, Mr. Castaneda.

17 MR. CASTANEDA: Thank you.

18 MRS. MARTE: Oleg, you don't want to stay?  
19 I'm kidding.

20 MR. JABOUIN: As I introduce Agenda Item  
21 Number 9 I ask the members for Agenda Item Number  
22 10 to come in.

23 So Agenda Item Number 9 is an internal audit  
24 of the internal funds of schools that are  
25 identified. The audit was performed by several

1 members of my team and managed by internal funds  
2 audit manager, Ann Conway. The table of contents  
3 lists the schools that have been reviewed and  
4 there were no exceptions in these audits.

5 Any questions from the committee members?

6 MR. MAYERSOHN: Yeah, I just -- again, not  
7 necessarily a question -- well, I guess a  
8 question.

9 So, obviously, doing these internal funds,  
10 the standard practice bulletins, the fact that  
11 there are no exceptions, and I don't think we've  
12 had any exceptions in the last several that we  
13 have seen, but I just want to ensure that --  
14 because, again, sometimes there are changes in  
15 administration, bookkeepers, whatever they may  
16 be, Mr. Jabouin, do they get a list -- do we  
17 ensure that they have a list of the standard  
18 practice bulletins for all the information that  
19 they need, that the keeper has reviewed them, if  
20 there is any updates or anything like that, just  
21 to ensure that they're following procedures  
22 according to whether it's state statute or  
23 internal?

24 MR. JABOUIN: Mr. Mayersohn, given that there  
25 were no findings, I did not ask Dr. Wanza or that

1 team, and I'm not sure if Dr. Doyle is in the  
2 position to comment on the schools. Are you  
3 referring to their knowledge of procedures?

4 MR. MAYERSOHN: Right. In other words, so  
5 something that, again, here's your standard  
6 practice procedures, please acknowledge that you  
7 have a copy of them, that you understand Florida  
8 statutes, whatever --

9 MR. JABOUIN: Miraculously, Dr. Wanza shows  
10 up. She does that.

11 MR. MAYERSOHN: It's great that there are no  
12 exceptions, but just to ensure that they have  
13 that so we don't have to have responses that we  
14 have on other audits, property and inventory,  
15 where it's, yeah, we're now following procedures  
16 that we should have been following a long time  
17 ago.

18 So, Dr. Wanza, I'll address this to you, or  
19 Dr. Doyle, either one. I'll go to Dr. Wanza.

20 DR. DOYLE: Can you please restate the  
21 question, please?

22 MR. MAYERSOHN: Okay. So the question is --  
23 first of all, let me just backtrack for a minute.  
24 Congratulations, no exceptions. My concern -- I  
25 don't want to say concern, but I'm just bringing

1 up, because there have been times where  
2 bookkeepers have changed, people move around,  
3 there's a constant flow, just to make sure that  
4 when they put together their internal funds that  
5 they're aware of the standard practice bulletins,  
6 state statutes, something that would verify,  
7 that, yes, I'm the bookkeeper and I understand  
8 what the parameters are, et cetera, et cetera,  
9 and I signed something that at least alerts you  
10 that I'm fully aware that when we end up doing  
11 sometimes the property and inventory audits that  
12 have the same standards or whatever the response  
13 is, oh, I'll get my people now to read what -- so  
14 I just -- something to verify, which may even be  
15 as part of the property and inventory, as well,  
16 so --

17 DR. WANZA: Good morning.

18 MS. MARQUARDT: BECON, can we get the mikes  
19 turned on please and the volume up a bit?

20 BECON: All the mikes are on and I can try to  
21 boost the volume a little bit more, overall.  
22 I'll see what I can do.

23 MRS. MARTE: Tim's having trouble hearing  
24 everybody.

25 DR. WANZA: Good morning. Valerie Wanza,



1 Associate Superintendent Non-Traditional Schools.

2 So to answer your question, Mr. Mayersohn,  
3 remember, the schools bookkeepers are in one of  
4 two places. You either have bookkeepers that  
5 reside in the business support center and then  
6 some schools hire their own school-based  
7 bookkeepers. So what we need to do is ensure  
8 that that process is consistent for whether it is  
9 a BSC bookkeeper or a school-based bookkeeper.  
10 So going forward I certainly will at the  
11 direction of Ms. Marte ensure that all 226  
12 schools have a uniform process.

13 MR. MAYERSOHN: Okay.

14 MRS. MARTE: Through the Chair?

15 MR. MEDVIN: Yes.

16 MRS. MARTE: If I may follow up on Dr.  
17 Wanza's response? The preponderance of schools'  
18 bookkeepers reside at the business support  
19 center, which is supervised by your chief  
20 financial officer. And they have  
21 across-the-board standard operating procedures.  
22 They do work very closely with schools that are  
23 not under the business support center. Because,  
24 as Dr. Wanza often reminds me, we are one team,  
25 one dream. So I think we certainly could codify

1 that, Mr. Mayersohn, into a little tighter  
2 process, and Ms. Motiwala will take it as a to-do  
3 going forward. But there is more training than  
4 historically has taken place in the last several  
5 years but we certainly can do better. One of the  
6 goals of Ms. Motiwala for this year is a more  
7 consistent financial training system across the  
8 district. So years back we did budget training,  
9 we did accounts payable training, purchase order  
10 training, and we do a lot of those trainings.  
11 But I wanted to put it into videos so people that  
12 come in during the year who might not be here  
13 during summer training period will have the  
14 opportunity to have the same access to the  
15 training as everybody else. So that's something  
16 that we absolutely want to acknowledge and I  
17 agree with you that we can do better and we're  
18 working on it.

19 MR. MAYERSOHN: Okay. And she needs more  
20 staff to do that; correct?

21 MR. MEDVIN: Ms. Fertig?

22 MS. FERTIG: Yeah, I just see a central  
23 theme, a common theme throughout these audits  
24 today, I'm gonna say sloppy paperwork, which is  
25 probably not a professional term there, but

1 really describes what I see in a lot of these.  
2 So is it possible at some point for us, we always  
3 hear about training, is it possible for us to see  
4 a schedule of when these trainings occur, how  
5 many people were present, who wasn't present?

6 MRS. MARTE: Through the Chair? We  
7 absolutely can do that.

8 MS. FERTIG: Thank you.

9 MR. DE MEO: Mr. Chair, I have a question for  
10 Mr. Jabouin.

11 MR. MEDVIN: Yes, sir.

12 MR. MAYERSOHN: When can we expect that  
13 language that we discussed a couple meetings ago  
14 to be attached to these reports?

15 MR. JABOUIN: I believe that they are  
16 attached to the last report. There were a couple  
17 requests from the audit committee regarding, one  
18 moment, sir.

19 MR. DE MEO: Is that -- where -- could you  
20 point to that?

21 MR. JABOUIN: Sure. I believe, Ms. Conway,  
22 we added them at the last meeting. We have a  
23 description of various -- on A1 and B1? Yeah,  
24 there was also a second request as far as which  
25 schools has bookkeepers. Those were the requests

1 from two meetings ago, Mr. De Meo, that we were  
2 able to put in.

3 MR. MEDVIN: They're in the back.

4 MR. JABOUIN: Yes.

5 MR. DE MEO: Got it. B1. Thank you.

6 MR. MEDVIN: Any other questions; comments?

7 Ms. Dahl?

8 MS. DAHL: I just want to say again that the  
9 internal audits have improved so much over the  
10 past couple of years that we rarely see one that  
11 has an exception. And I believe, Dr. Wanza, that  
12 a lot of that and along with the audit workers,  
13 that you all have done a much better job of  
14 letting people know what needs to be done. So I  
15 commend you all for the great work that you have  
16 done to make sure the schools are following the  
17 rules and regulations correctly. Thank you.

18 MR. MEDVIN: Do we have any public comments  
19 regarding this report?

20 (No response.)

21 MS. FERTIG: Just move to transmit with the  
22 recognition of the outstanding work.

23 MR. MAYERSOHN: Second.

24 MR. MEDVIN: All in favor?

25 COMMITTEE MEMBERS: Aye.

1 MR. MEDVIN: Opposed?

2 (No response.)

3 MR. MEDVIN: Okay. Before we get to 10 we've  
4 had some new attendees join us. Gentlemen, can  
5 you please identify yourselves for the record?

6 MR. MONTE DE OCA: Good morning, ladies and  
7 gentlemen. My name is Jose Monte de Oca, I'm the  
8 president of MDO Consultants.

9 MR. MIRANDA: Good morning. My name is Julio  
10 Miranda. I work with MDO.

11 MS. NORWOOD: Good morning. My name is Pam  
12 Norwood. I am the physical plant operations  
13 finance manager.

14 MS. COKER: Good morning. Mary Coker,  
15 Procurement & Warehousing Services.

16 MR. BAYS: Good morning. Sam Bays, Task  
17 Assigned Executive Director of Physical Plant  
18 Operations.

19 MR. EGGENBERGER: Ron Eggenberger, Grounds  
20 Manager, Physical Plant Operations.

21 MR. MEDVIN: Thank you. Is that everybody?

22 MR. JABOUIN: With respect to Agenda Item  
23 Number 10, as I mentioned at the beginning of the  
24 meeting, just due to the timing of the storm and  
25 getting the packages out, the bid documents and

1 the standard operating procedure documents that  
2 were requested at the last meeting, we did send  
3 those out. It included a process flow. This  
4 report is based on certain portions of an  
5 allegation that were done through the Office of  
6 Inspector General, Florida Department of  
7 Education. I do want to let the committee know  
8 that there are other points outside of what's  
9 covered that are incorporated in our other audits  
10 that are going on and those are within the plan  
11 and there are communications focusing on certain  
12 things that I felt needed to have immediate  
13 coverage, particularly amounts that were owed to  
14 us by a vendor. And so they went ahead and they  
15 did that and then they did some additional  
16 procedures as well. I do have back the president  
17 of MDO, Jose Montes de Oca and his colleague  
18 Julio Miranda for the committee's continued  
19 questions.

20 MR. MEDVIN: Dr. Lynch-Walsh?

21 DR. LYNCH-WALSH: Yes, before we begin, the  
22 request which was captured in the minutes  
23 included the scope of services that was sent from  
24 PPO to Procurement. I couldn't find that in what  
25 we were provided. I have -- we have the bid,

1       itself, the procedures, but the scope of  
2       services, I didn't see that. Was that provided?

3           MR. JABOUIN: So we will review and if it was  
4       missing we will send that over to you, Dr.  
5       Lynch-Walsh.

6           DR. LYNCH-WALSH: Well, hold up. Because  
7       part of the issue -- the whole audit hinges upon  
8       whether something was included or not and we had  
9       a discussion about who was responsible for making  
10      sure that the scope of services is correct. And  
11      when -- when there is a solicitation on the  
12      facilities side of the house the office of  
13      capital programs or a related department writes  
14      the scope of services because they have the  
15      technical expertise, not Procurement.

16      Procurement makes sure that they put the scope of  
17      services into the solicitation.

18           So we had this whole discussion, it's  
19      captured in the minutes, which I carefully  
20      screenshot and put into an email, and it is  
21      important and critical because if we're going to  
22      be drawing conclusions about the scope of  
23      services and whether -- and who was responsible  
24      and how they came from PPO to see did PPO provide  
25      the correct scope of services and something

1 happened by the time it got into the solicitation  
2 or is it in the solicitation precisely the way it  
3 came from PPO?

4 So these, to me, are questions that are  
5 critical to the audit. But, if we don't have  
6 what PPO sent over, I'm in the same boat that I  
7 was in a month ago when I requested it on October  
8 13th, which when we were in the meeting the last  
9 time, which was well before Nicole even had a  
10 name.

11 So if we're gonna put it off I'll be a  
12 dissenting vote on this when we get there unless  
13 someone can produce what was sent over to  
14 Procurement.

15 MR. JABOUIN: I want to ask, is somebody able  
16 to e-mail that document to Dr. Lynch-Walsh?

17 I do want to tell the committee that the  
18 focus of the work was on the allegations, but we  
19 do in the course of the projects that are on the  
20 audit plan take a look at the scope of services  
21 as we do the testing. And I'm not sure if, Ms.  
22 Coker, if you're able to locate that document and  
23 send it over to -- to me to forward. But it  
24 should be within the bid documents. But if we're  
25 not able to locate it --



1 DR. LYNCH-WALSH: No, I'm not asking for what  
2 -- I know the scope of services is in the bid  
3 document. I'm asking for what was provided to  
4 Procurement from PPO to create the scope of  
5 services. There's a difference.

6 MS. COKER: So we have e-mails where, it's  
7 part of our process, where we send over the  
8 actual template to the user department and they  
9 fill out the template and return it back to us.

10 Normally, our process is that we don't put  
11 out a solicitation without the approval of the  
12 user department. I can provide those e-mails if  
13 that should be -- and I apologize. I didn't  
14 capture that. I provided all the other documents  
15 that were requested, which were presented and  
16 sent to the committee, but I did not provide the  
17 e-mail trail. If you allow me the time I can  
18 produce that.

19 MR. JABOUIN: Yeah, if you could ask your  
20 staff to forward it to me and I'll send it to the  
21 committee immediately.

22 MS. COKER: Okay.

23 MR. JABOUIN: Any other questions for Mr.  
24 Jose Montes de Oca or district staff?

25 MR. MEDVIN: Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: This is actually a question  
2 for the auditors. In your letter, and we may  
3 have covered this last month, but it's been a  
4 month and a lot's happened. It says that, we  
5 also noted the use of split purchases during the  
6 prior administration. What does prior -- who  
7 does prior administration refer to?

8 MR. MONTE DE OCA: Through the Chair? It  
9 refers to the team, if you will, that was in  
10 charge of PPO before this whole process started  
11 with the investigation by the FBI. And so when  
12 we looked at the purchase orders we did not find  
13 any split purchases during the current  
14 administration.

15 DR. LYNCH-WALSH: During the which  
16 administration?

17 MR. MONTE DE OCA: The current  
18 administration. Those who are doing the work  
19 right now, if you will.

20 DR. LYNCH-WALSH: Okay. I mean, I think I  
21 follow that. Thank you.

22 MR. MONTE DE OCA: You're welcome.

23 DR. LYNCH-WALSH: But we're back, the prior  
24 administration is now the current administration  
25 again, so it will get a little confusing. And

1 then we have Mr. Dorsett in between. Okay. I  
2 just wanted to clarify.

3 MR. MEDVIN: Any other questions from the  
4 committee?

5 (No response.)

6 DR. LYNCH-WALSH: So the question was -- so  
7 we did get the procedures, so I'm staring at an  
8 SOP, and it's pretty clear that -- because it  
9 kind of came across like there were just some  
10 notes sitting over in PPO, but it's pretty clear  
11 in here that -- I'm looking for the other  
12 attachment. So you have, if it's 5,000 the  
13 manager approves it. And then if it's more than  
14 7,000 it goes to the director. So there is a  
15 whole process and procedure that clearly was not  
16 being followed -- I have one more attachment to  
17 look at.

18 So I guess -- so in terms of PPO, who was the  
19 manager -- has there been training for the  
20 manager? We have a director -- there was no  
21 director because since July of last year there  
22 was no PPO director. There was just the PPO  
23 executive director because of how the district  
24 does task assignments.

25 So is it that people were bypassing just the

1 manager or also the manager and the director?  
2 Because there's two different levels of approval  
3 that are supposed to happen there. And I need to  
4 pull up the other document.

5 MR. JABOUIN: Mr. Bays, do you have a comment  
6 on Dr. Lynch-Walsh's point?

7 Dr. Lynch-Walsh is your question regarding  
8 the procedure or what occurred?

9 DR. LYNCH-WALSH: Well, the fact that there  
10 was a discussion -- so in the audit did you --  
11 maybe I'll ask the auditors. That might be  
12 easier.

13 Because you mentioned the \$5,000 limit, but  
14 not the 7 and in the procedures there's two  
15 different price points. And I apologize I've got  
16 way too many documents. Let me pull that one.

17 So it's in -- we all have this. So number 9  
18 on page 4 of 5, supervisor approved estimate per  
19 established criteria, if the estimate is greater  
20 than 5,000 forward to manager, if less than 5,000  
21 go to step 11. Number 10, manager approved  
22 estimate for established criteria cost estimate  
23 for material and contract not to include in-house  
24 labor is greater than 7,500 forward to director  
25 for approval.

1           So I remember the \$5,000 number, but was this  
2 also failing at the 75 -- well, I guess if they  
3 were failing at 5 it might not have ever gotten  
4 to 75.

5           MR. MONTE DE OCA: Through the Chair? My  
6 recollection is that at the time we looked at  
7 this the \$5,000 was the only threshold that I  
8 remember. I don't -- when we looked at those  
9 purchase orders or those work orders, as you say,  
10 there were not -- once they went beyond the  
11 \$5,000 they needed approval and that's what we  
12 found to be --

13          DR. LYNCH-WALSH: Well, there's two levels of  
14 approval, I guess is what I'm saying. According  
15 to this, if it's greater than 5,000 you forward  
16 it to the manager and the manager presumably  
17 approves it. If it's for -- if it's greater than  
18 7,500 forward to the director for approval and it  
19 looks like these have been in place since January  
20 20th, 2017.

21          So this was -- I don't know if these are the  
22 documents you had, but that's what was sent to us  
23 as a result of my request along with a flow  
24 chart.

25          MR. MONTE DE OCA: Through the Chair? What

1 we found were valuations of \$5,000 limit and  
2 that's what we have in the report as the  
3 exceptions noted.

4 MR. MEDVIN: So you really didn't look into  
5 the difference between 5 to 7. 5 was your point  
6 of examination?

7 MR. MONTE DE OCA: Through the Chair? The  
8 items that we looked at, and, remember, or you  
9 may not remember, so I'm not going to assume that  
10 anybody remembered, but the issue that we  
11 discussed or pointed out last time is that these  
12 items appeared to have been, and it's in the  
13 report, appeared to have been double payments.  
14 When we looked into it we found out that the  
15 items were received. Therefore, they were not  
16 double payments. But we found out through  
17 looking at it that, in fact, what was happening,  
18 there was a split of the work order and they  
19 exceeded the \$5,000 threshold that was there and  
20 that's how we -- we wrote the finding.

21 DR. LYNCH-WALSH: Were any of them split so  
22 that they were less -- so I guess if they  
23 exceeded the \$5,000 threshold but -- which would  
24 trigger the manager approving it, but then did  
25 they also bypass then if -- if they're bypassing

1 the manager it stands to reason that they've also  
2 bypassed the director, because the director only  
3 gets triggered after 7,500. So we could  
4 potentially have purchases that should have been  
5 director approved that never made it even to the  
6 manager, if I'm understanding the findings  
7 correctly. Because they split them to stay under  
8 5,000 and it's possible that -- are there  
9 purchases that were of an amount that should have  
10 triggered -- that would have been 7,500?

11 MR. MONTE DE OCA: Through the Chair? The  
12 purchases that we looked at, again, I believe  
13 there were four of them, were for \$10,000 or  
14 thereabouts. So once you exceed the \$5,000 there  
15 was no approval by anybody above the level and,  
16 hence, there was no approval by anybody else.

17 DR. LYNCH-WALSH: Okay. So, yes, there were  
18 purchases that should have been approved by both  
19 a manager and a -- well, essentially, the manager  
20 should have forwarded, according to --  
21 because the supervisor approved the estimate, and  
22 if the estimate is greater than 5,000 you forward  
23 it to the manager, if it's less you go to Step  
24 11, which then it goes to -- are you the PPO  
25 funding group?

1 MS. NORWOOD: Yes.

2 Through the Chair? Yes, I am.

3 DR. LYNCH-WALSH: I just like to be  
4 efficient. We know it's through the Chair.

5 Okay. So and then -- and you have these  
6 procedures as well?

7 MS. NORWOOD: They apply to all PPO  
8 employees; yes.

9 DR. LYNCH-WALSH: Okay. So then we could  
10 have \$10,000 purchases that are split into two,  
11 so you're getting 5,000 here, 5,000 there, and  
12 so, of course, it looks fine when it gets to you  
13 even though it doesn't have so much as anything  
14 above the supervisor. So then the supervisor in  
15 this -- what position is Mr. Eggenberger? And  
16 let me know if I've commingled the two different  
17 problems.

18 MS. NORWOOD: Through the Chair? Mr.  
19 Eggenberger is the manager of the grounds  
20 department.

21 DR. LYNCH-WALSH: Okay. And who would be the  
22 supervisor as it relates to this.

23 MR. BAYS: Through the Chair? That would  
24 have been Mr. Ellis in those instances.

25 DR. LYNCH-WALSH: He of the FBI



1 investigation; okay. Okay. That seems pretty  
2 clear to me.

3 So this time we actually have procedures,  
4 they haven't been followed, just like -- I mean,  
5 they're fairly clearly written, so we can't fault  
6 the absence of procedures in this case. They're  
7 there. They just weren't followed.

8 All right. And -- so I guess we would need  
9 another follow-up audit to see if everybody  
10 starts following them. Thank you. I'm good.

11 MS. FERTIG: Through the Chair?

12 MR. MEDVIN: Ms. Fertig?

13 MS. FERTIG: Yeah, I just wanted to ask the  
14 same question that I asked Ms. Marte. So, Mr.  
15 Bays, do you have trainings and can you provide a  
16 schedule of those trainings? That's question  
17 one. And question two, when you find someone  
18 repeatedly violating this, what do you do the  
19 first time; what do you do the second time? I  
20 mean --

21 MRS. MARTE: Through the Chair, if I may? So  
22 I'd like for Ms. Norwood, who, by the way, is  
23 also a CPA who's in charge of finances down at  
24 PPO, to talk a bit about what efforts Mr. Bays,  
25 before Mr. Bays and Mr. Dorsett, Mr. Eggenberger

1 put in place to tighten up the follow-up on  
2 compliance with existing procedures. I'd like if  
3 we could get that on the record, that would be  
4 helpful.

5 And then the training question, a position  
6 was added at PPO for training in the org chart  
7 that was approved by the board in May of 2022  
8 because Mr. Dorsett recognized that there was a  
9 significant issue with having a point person  
10 there to train a staff of over 600 people. So  
11 thank you for that question.

12 MS. FERTIG: That's good enough. Okay.

13 MRS. MARTE: Through the Chair? May I allow  
14 Ms. Norwood to address what we are currently  
15 doing to ensure compliance with procedures?

16 And I want to say one more thing. Our  
17 procedures can be the best procedures in the  
18 world, but if there is an employee who intends to  
19 violate those procedures, we nor anybody else  
20 will capture every instance of that. We will do  
21 the very best we can. But if there is intent to  
22 violate a procedure, it is not always going to be  
23 caught.

24 Ms. Norwood, please?

25 MS. NORWOOD: Yes, let me first say that

1 regarding training our department is in the  
2 process of establishing a formal training  
3 coordinator leader. And that position closes  
4 tomorrow and we'll be interviewing and filling  
5 that position very shortly, hopefully, by  
6 December. So we have acknowledged the absolute  
7 need for continuous training and so we have that  
8 already in place.

9 As for our controls and procedures,  
10 obviously, for -- within our process, requests  
11 under \$5,000 go through with just the  
12 supervisor's approval. This contract is a very  
13 high-volume contract with the majority of the  
14 work orders being well under 5,000. I would say  
15 the average is closer to under a thousand. We've  
16 reviewed the audit and feel that we could put an  
17 initial procedure in place to monitor compliance.  
18 The instance here, of course, was the lack of  
19 second approval from the manager, splitting, so  
20 to speak, the costs on two different work orders.  
21 So we have identified the need that we can  
22 utilize our Maximo system to generate a report  
23 that would look at invoices that are paid and the  
24 invoice date that it's paid and that we would  
25 look at any payments from the same vendor at the

1 same school within 30 days. And that should help  
2 us identify if any of our supervisors are  
3 attempting to split work.

4 MR. MEDVIN: Mr. Mayersohn?

5 MR. MAYERSOHN: Yeah. And I guess this is a  
6 question for Mr. Jabouin or Ms. Marte.

7 Are there any software programs out there  
8 that would provide oversight or allow it to that  
9 if you're -- I guess, identify split purchase  
10 orders or identify systems that, as Mrs. Marte  
11 said, you can train people to the nth degree, but  
12 if they're going to usurp the system, because  
13 you're dealing with paper or an Excel  
14 spreadsheet, it makes it very easy to do that,  
15 versus, I mean, to have somebody watch and  
16 supervise, you can't look at every nook and  
17 cranny, but somewhere in a software situation or  
18 maybe we build a software situation to address  
19 those issues that we seem to be having difficulty  
20 with? And I just throw it out there.

21 MRS. MARTE: Through the Chair?

22 So, as Ms. Norwood said, we are going to use  
23 the power of Maximo to do that review. She will  
24 do it herself. And if there is evidence of  
25 somebody doing that, Mr. Bays will discipline

1       them. So the accountability piece is important.  
2       And going forward under my leadership we will be  
3       held accountable. I expect to be by all of you  
4       and my team will be held accountable. So if  
5       somebody does that they will go through the  
6       written notice process and whatever, whatever  
7       their union contract calls for. People are going  
8       to -- after they've had proper training. So the  
9       first step is getting everybody trained. They  
10      will sign a document acknowledging they've had  
11      the training and they understand it and then  
12      we'll move ahead.

13           MR. MAYERSOHN: Okay.

14           MR. MEDVIN: Mr. De Meo?

15           MR. DE MEO: Thank you, Mr. Chair.

16           MDO's report refers to some internal controls  
17      that are missing and some recommendations. So  
18      I'm not sure who to address this to, Ms. Norwood  
19      or --

20           MRS. MARTE: You can address it to me.

21           MR. DE MEO: Okay. Have those  
22      recommendations been implemented and has there  
23      been follow-up through the chief auditor's  
24      department to see if they have been implemented?

25           MRS. MARTE: So, through the Chair, so the

1 short answer is, yes. We have implemented  
2 processes and procedures in direct response to  
3 the findings in this audit. And Ms. Norwood and  
4 Mr. Bays will cover those and then I'll let the  
5 chief auditor answer the question you directed to  
6 him.

7 MR. JABOUIN: So, Mr. De Meo, so we're  
8 looking at some different contracts to see if  
9 those controls are also a problem. So, you know,  
10 you have this contract and then we have others  
11 that have those same type of controls. So let's  
12 see what happens. So the follow-up is imbedded  
13 in other contracts that we're looking at.

14 Now, there are some specific follow-ups here.  
15 So, for example, I'm meeting with legal on the  
16 amount that are owed to the district next week so  
17 we can pursue that. That piece of it is moving  
18 on in a different angle. But, yes, the points  
19 are followed up in the subsequent audits that we  
20 do.

21 MR. DE MEO: Thank you. So, specifically,  
22 you are incorporating into your audits review of  
23 the this form, that it's properly signed off and  
24 it allows for the calculations and so forth?

25 MR. JABOUIN: Yes, but as applicable to the

1 other contracts that we're looking at on that  
2 end. They have their controls, so we'll keep an  
3 eye upon split purchase work orders, absolutely.

4 MR. DE MEO: Thank you.

5 MR. MEDVIN: I would like to acknowledge that  
6 Ms. Ighodaro has arrived. Welcome.

7 Dr. Lynch-Walsh?

8 DR. LYNCH-WALSH: Yes, thank you. I just  
9 want to add some context for the new people.

10 So my question for Mr. Bays, when did you  
11 become the director of PPO, what year?

12 MR. BAYS: I was assigned the director of  
13 physical plant operations in July of 2012.

14 DR. LYNCH-WALSH: Okay. There was an earlier  
15 audit of asphalt a few years ago, before this  
16 one, and you were the PPO director until last  
17 July when you were task assigned to OCP; correct?

18 MR. BAYS: Yes, ma'am.

19 DR. LYNCH-WALSH: Okay. So from 2012 to 2021  
20 you were the PPO director?

21 MR. BAYS: Yes, ma'am.

22 DR. LYNCH-WALSH: All right. So that earlier  
23 asphalt audit led to the FBI investigation; if  
24 memory serves.

25 MR. BAYS: I think that's correct.

1 DR. LYNCH-WALSH: Okay. There was also a  
2 termite audit, the tenting.

3 MR. MEDVIN: This is not on the agenda.

4 DR. LYNCH-WALSH: I'm adding context.

5 So there was a termite -- because it speaks  
6 to internal controls and whether there's  
7 compliance and what the common denominators might  
8 be. So it's all well and good that procedures,  
9 policies, whatever is being put in place, but  
10 when they're being done by the same person that  
11 had responsibility for them before, I don't want  
12 people to be misled into thinking that something  
13 has actually changed here. It's the same person  
14 whose name is on the procedure that was clearly  
15 not followed.

16 Mr. Bays, you are the same Sam Bays that is  
17 on -- did you write these procedures or you  
18 approved them on January 20th, 2017? This is  
19 your signature.

20 MR. BAYS: In the RACI chart I would be the  
21 accountable person; yes, ma'am.

22 DR. LYNCH-WALSH: Okay. I'm just trying to  
23 establish some context so we're not, you know,  
24 forgetting some institutional knowledge here.

25 So when we say that -- when Ms. Marte says



1 that Mr. Bays and Ms. Norwood are putting  
2 controls in place, understand that the controls  
3 were in place and that we are now back to the  
4 same common denominator, PPO, I'm just pointing  
5 that out because sometimes we omit things. So  
6 that's all. Thank you.

7 MRS. MARTE: Through the Chair?

8 MR. MEDVIN: Ms. Marte.

9 MRS. MARTE: The issue that was identified as  
10 a result of this very comprehensive audit was,  
11 yes, the procedures have been in place, but the  
12 follow-up and the ability to monitor compliance  
13 with those procedures had not been as robust as  
14 it should have been.

15 So if we can go to the current day, Ms.  
16 Norwood has worked directly with me and, yes, Mr.  
17 Bays and Mr. Eggenberger were in the room,  
18 directly with me, on what those follow-up and  
19 compliance pieces need to look like. I have  
20 worked directly on those and I'd like if we could  
21 talk a little bit about where we are going moving  
22 forward and how we are going to assure compliance  
23 with the procedures. I think that's important to  
24 the audit committee to hear.

25 MR. MEDVIN: Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: I'm so glad you brought  
2 that up because I forgot about Maximo. So Maximo  
3 is going to be used to help ensure compliance?

4 MRS. MARTE: Through the Chair? Could we let  
5 Ms. Norwood address some of the systems that  
6 we've put in place for compliance?

7 DR. LYNCH-WALSH: I heard Maximo.

8 MS. NORWOOD: Yes. So as a part of our  
9 established processes, let me talk about two  
10 parts. The first is for projects that are over  
11 \$5,000 require manager approval. But they also  
12 require planning where we actually plan the  
13 entire work order, including the labor, materials  
14 and services. So even if it's just a \$5,500  
15 paving job, we would go in and plan that work  
16 order. And then the requisition would be put in  
17 place for a purchase order. And if the work  
18 order amount is over \$5,000 I check to make sure  
19 the work order is planned, which also assures me  
20 that the manager has approved it. So we have  
21 that procedure in place. That's the upfront  
22 process.

23 As a part of our now detection procedures  
24 that we're going to implement to detect if an  
25 employee is attempting to skirt that, we are

1 going to add the tracking of invoices that are  
2 paid. So all invoices related to construction or  
3 maintenance and repairs in the Maximo system are  
4 entered by a bookkeeper in the Maximo system that  
5 enters it in the general ledger. As a result we  
6 can use invoice dates and invoice amounts and  
7 school names, because that's all in Maximo, and  
8 validate that we have not circumvented the  
9 approval procedure.

10 DR. LYNCH-WALSH: Are these -- so did you  
11 have to add modules to Maximo or were these  
12 preexisting and just hadn't been implemented?

13 MS. NORWOOD: No, all of the information was  
14 already there, we just had never developed a  
15 report. That is not a complex item because I  
16 could go in the system right now and write a user  
17 defined invoice report. It's certainly not a  
18 complex task.

19 DR. LYNCH-WALSH: Okay. And refresh my  
20 memory, Mr. Bays, who was responsible for  
21 implementing Maximo when it first came to the  
22 district; I forget what year?

23 MR. BAYS: Ma'am, Maximo was a collaboration  
24 with the IT department. But if you're asking was  
25 I the director at physical plant operations the

1 answer to that is, most definitely, yes.

2 DR. LYNCH-WALSH: And you were responsible  
3 per your supervisor at the time who would have  
4 been the chief facilities officer for  
5 implementing Maximo? That was one of your goals  
6 was to implement Maximo?

7 MS. NORWOOD: Okay. So let me make a stab at  
8 answering this.

9 DR. LYNCH-WALSH: Or you could let Mr. Bays.

10 MS. NORWOOD: I understand that, but I was  
11 there for most of the project. This was an IT  
12 project that was selected using the IT software  
13 selection process. There was an entire committee  
14 that was formed to select which product would be  
15 used. And then I had just come on board when we  
16 started doing the design development. We had  
17 numerous design development meetings where we  
18 established the framework for Maximo and that was  
19 a multi-department initiative. Because Maximo is  
20 currently being used by the metro tech  
21 department, the vehicle maintenance department,  
22 the PPO department and the stockroom department.  
23 So we have all these different user groups. We  
24 collaborated and there were numerous meetings on  
25 the scope and design of the product with our

1       implementer, which was a software company that  
2       had been selected.

3               Does that help you understand it just wasn't  
4       a PPO project?

5               DR. LYNCH-WALSH: No, no, no, no, that wasn't  
6       what I was saying, and I was here, too, so I  
7       actually have Mr. Bays personnel file where it  
8       indicates what he was responsible for. So I  
9       guess I'll have to forward that out, as it  
10      pertains to Maximo and the functionality that  
11      Maximo also had. Actually, I got the clarity I  
12      was looking for.

13              MRS. MARTE: Through the Chair?

14              MR. MEDVIN: Yes, Ms. Marte.

15              MRS. MARTE: I'd like to state for the record  
16      that Mr. Bays is a general contractor. He is not  
17      a CPA or an accountant. And he has the right to  
18      rely on professionals in those areas to support  
19      the operation.

20              MR. MEDVIN: Thank you. May I have a motion  
21      to transmit this report, please?

22              MR. MAYERSOHN: Motion to transmit.

23              MR. DE MEO: Second.

24              MR. MEDVIN: All in favor?

25              COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: No.

2 MR. MEDVIN: Do you have a comment, sir?

3 MR. MONTE DE OCA: I would like to thank the  
4 audit committee for an opportunity to present my  
5 report. Thank you very much.

6 MR. MEDVIN: Thank you.

7 MR. JABOUIN: Agenda Item Number 11.

8 So this is a property and inventory audit of  
9 PPO. The areas that are reviewed, you can see  
10 them on page 3 of the report. The page also has  
11 summary information for items the auditors did  
12 not, physically, account for as well as items  
13 that were not in compliance with the district's  
14 policies and procedures.

15 I'll pause for a moment. The gentleman on  
16 the corner, if you can state your name, please?

17 MR. MALONEY: Robert Maloney, PPO.

18 MR. JABOUIN: Thank you. We do have  
19 responses from CFO Motiwala as well as the PPO  
20 department that address those issues. In the  
21 interest of time we can take questions from --  
22 Mrs. Arcese's team did the work, so, Chair any,  
23 questions from the committee?

24 MR. DE MEO: Ms. Arcese, Chief Auditor, I  
25 like this report. There's some notations about

1 repeat exceptions and the value, all of that,  
2 very helpful. Thank you.

3 My main concern is these repeat exceptions  
4 and I think they are explained on page, starting  
5 around 12 or 13. What -- I'm not sure who to  
6 address this to. What can be done to make sure  
7 that these exceptions cease to continue? How can  
8 we clean this up so that every audit we don't  
9 have these exceptions?

10 MS. NORWOOD: Through the Chair?

11 The department is taking these findings very  
12 seriously and one of the two items we've already  
13 discussed in our previous discussion, which is  
14 we've hired a trainer to assist us in helping  
15 implement policies throughout the department.  
16 But more importantly we have created a position  
17 for property inventory coordinator. That  
18 position we have completed the job description  
19 and is currently advertised and closes at the end  
20 of the week. So we are very excited to bring in  
21 a full-time position to assist us with this task.  
22 In addition, this person will have, as we stated  
23 in our response, five supported clerk IVs, one at  
24 each location, that are going to be tasked with  
25 conducting the semiannual reviews and also with

1 preparing the appropriate paperwork, whether that  
2 be the 3290A transfer forms or the property  
3 passes that are required. This will greatly  
4 enhance our ability to be in compliance with all  
5 of the appropriate policies.

6 MR. DE MEO: It sounds like we're committing  
7 a lot of resources to this process and we still  
8 have these exceptions. I do -- and I don't know  
9 how to evaluate this, Mr. Chief Auditor, but the  
10 value -- the value of the missing items as  
11 determined by taking the historical cost and  
12 subtracting and counting depreciation it seems  
13 not insignificant but not material as it relates  
14 to the billions of dollars that the school board  
15 is responsible for. Considering all of those  
16 costs that were just outlined and your time, and  
17 I know some of this is statutory, is there a way  
18 we could -- you could focus on more important --  
19 focus on things that need more attention and  
20 maybe somehow have a review through the CFO's  
21 office, you know, without going through these  
22 inventory -- these audits every so often,  
23 whatever it is?

24 MR. JABOUIN: Yes, Mr. De Meo, so the  
25 threshold for review has increased by the state



1 from \$1,000 to the cost of 5,000. So what's on  
2 the plan that Ms. Arcese put in is for us to do  
3 such a review of the items that are above 5,000.  
4 Then the strategy would be to focus in on the  
5 items that are below that that are either --  
6 there's a reason to audit them. So, for example,  
7 it could be a SMART Bond asset, it could be  
8 purchased with grants, they could be --

9 MRS. MARTE: Grants are 5,000.

10 MR. JABOUIN: 5,000 as well? They could  
11 be -- didn't we do -- the leases. Yes. And  
12 then, as Ms. Marte mentioned, there will be  
13 assets that are valuable assets that people would  
14 want even though they're below that. So Ms.  
15 Arcese and I are creating that particular  
16 strategy to imbed that into the work as well.

17 MR. DE MEO: So that -- so right now the  
18 scope of your work includes everything?

19 MS. ARCESE: Sorry. So in October of 2020  
20 there was a change to the Florida Administrative  
21 Code where it increased the threshold to \$5,000.  
22 However, it added to the definition which talked  
23 about attractive items, those items that are  
24 prone to theft are high risk. So from our  
25 perspective our business practice bulletin still

1 states that the threshold is at \$1,000. So the  
2 list of equipment has not changed since 2017  
3 because that is the threshold that it is,  
4 currently. In addition to that, when we purchase  
5 SMART equipment, which we are still in the  
6 process of doing that because we still have SMART  
7 projects, all of those items \$100 or more are  
8 added to inventory, as well, in addition to the  
9 last computer refresh, all of those computers are  
10 also in inventory. So I think we're almost close  
11 to 500,000 items at this time.

12 MR. DE MEO: So we're gonna continue to audit  
13 items a thousand dollars; \$500?

14 MRS. MARTE: Through the Chair?

15 MR. MEDVIN: Ms. Marte?

16 MRS. MARTE: We'll be making a change to the  
17 business practice bulletin, which resides in my  
18 jurisdiction, to \$5,000, adding in the language  
19 about the high-risk items to comply with State  
20 statute and approving it and implementing it  
21 immediately.

22 MR. DE MEO: Yeah, that's great. I think  
23 some of these smaller items you could sample  
24 system wide once or twice a year.

25 MS. ARCESE: So based on the Florida

1 Administration Code 69I-73, it states that there  
2 should be a full reconciliation. So as long as  
3 these items are still listed on that list a full  
4 reconciliation would mean that all those items  
5 that are still listed have to be accounted for.  
6 So until that threshold changes and the lists are  
7 then minimized or whatever adjustments are made,  
8 that's what's considered a full reconciliation at  
9 this point.

10 MR. DE MEO: Is that audit function, the  
11 reconciliation, or is that a departmental  
12 function?

13 MS. ARCESE: It has been our function since I  
14 started in the district.

15 MRS. MARTE: You review the reconciliation;  
16 you reconcile it.

17 MS. ARCESE: I reconcile. I have always  
18 reconciled. That's how it's always been.

19 MR. DE MEO: I think that's -- if the  
20 department reconciled they would recognize and  
21 identify that they have a problem and it would  
22 probably get fixed really quick.

23 MS. ARCESE: They're supposed to reconcile  
24 twice a year and then I do the review, but this  
25 is -- but this is the review of -- this is the

1 result.

2 MR. DE MEO: Yeah. Okay.

3 MS. ARCESE: Does that make sense?

4 MR. DE MEO: Well, I've spoken here enough  
5 and you get the idea.

6 MR. JABOUIN: We do get the idea.

7 MR. DE MEO: With all the resources thrown at  
8 this stuff there's got to be a better way. I  
9 think the scope will be modified to include the  
10 5,000 and the important items that might be  
11 subject to theft and so on.

12 But, my goodness, we're trying to get more  
13 people for the chief auditor here and we're  
14 spending time on, you know, seriously.

15 MS. ARCESE: So let me also talk about those  
16 items. So a lot of these items, you know, I know  
17 that Mr. Bays, how he feels about inventory and  
18 some of the things, I think I've heard about the  
19 rusty bucket a couple of times, but, ultimately,  
20 if these items are no longer useful, we encourage  
21 them to get rid of them, you know, surplus them.  
22 We have a process to get rid of them so that they  
23 don't stay on the list. And that's something  
24 that we encourage a lot throughout the entire  
25 district. You know, if you're holding on to

1 something that's not being used, you know, they  
2 can surplus it, it could be sold at auction. You  
3 know, there are different outlets of things that  
4 they can do. So we do encourage that as well so  
5 that the list is minimized as well.

6 MR. DE MEO: Thank you.

7 MR. MEDVIN: Okay. Ms. Fertig?

8 MS. FERTIG: Yeah, I just had a concern, and  
9 I know we've talked about this, but one concern I  
10 found in here was the property passes and the  
11 constant going back and forth with who should do  
12 this; should IT do it; should property? I mean,  
13 why would you all refuse to do this? I know you  
14 weren't there so I was going to ask you, why  
15 would they refuse to do it? And let me just say  
16 that when we're talking about things that are  
17 important to the district, every computer in this  
18 district is important. Because I've been in too  
19 many schools where they're using really old  
20 equipment and I know we've refreshed that through  
21 the SMART program, but still as that goes on  
22 we're gonna find ourselves in the same situation.  
23 So what is this territorial, I'm not going to do  
24 the property pass? Could someone explain to me  
25 why someone just didn't do it?

1 MS. DAHL: I thought that's required from  
2 everybody.

3 MS. NORWOOD: Through the Chair?

4 Yes, I think the issue here was the  
5 understanding that we were attempting to follow  
6 policy. The policy says the department that is  
7 transferring the unit has to prepare the transfer  
8 paperwork or the property passes. So this was  
9 what you should understand is the primary  
10 incident of all the laptops that were transferred  
11 to us were, in fact, transferred to us in a very  
12 emergency basis during the COVID period so that  
13 our employees would have laptops to work from  
14 home. So for that situation in particular we  
15 felt IT that handed us the laptops, had all the  
16 serial numbers, should have prepared the  
17 paperwork. So for that specific incident, that's  
18 where we declined. In the other cases we  
19 acknowledge it is our responsibility under  
20 existing school board policy to prepare the  
21 property passes.

22 MS. FERTIG: I just -- I just think -- I  
23 think the whole world was caught with what  
24 happened with COVID, so I don't think it's unique  
25 to the school board, but at some point there just

1 should be a really simple system for doing this  
2 that doesn't require someone to point fingers  
3 back and forth and say it was somebody else's job  
4 to do it. It's just get the job done. And if I  
5 saw one thing in here that should never be in an  
6 audit again, that's it.

7 I also was -- I'm gonna -- well, let me find  
8 my place and then I'll come back. I know Ms.  
9 Dahl had a question so I'll come back to my next  
10 one.

11 MS. DAHL: Yeah, I want to follow up on the  
12 property passes and in addition the surplus  
13 procedures.

14 I've been out of this district a long time.  
15 And property passes and surplus requirements were  
16 in place when I worked for this district and I  
17 left in 2008. I have no idea how this happened.  
18 And, quite frankly, when I sat here and read  
19 this, I was livid. Because I never got written  
20 up for this, but I know many of my colleagues got  
21 written up for this, and where is the  
22 accountability for this kind of situation? There  
23 doesn't seem to be any.

24 And I will have to say that Dr. Lynch-Walsh  
25 brought up something that I was happy she brought

1 up because this is all under PPO, that you've  
2 been in charge of since 2012, and it just seems  
3 like it just kind of went under the window, okay,  
4 and you said you got it because of COVID. I'm  
5 gonna tell you right now, I don't believe that  
6 the schools got any breaks on the fact that if  
7 property passes weren't done correctly or  
8 teachers or personnel lost things, I don't  
9 believe they got any breaks because of the fact  
10 that we had COVID. And the students and  
11 everything else, this just was mind boggling to  
12 me, that this kind of lack of taking care of the  
13 equipment of Broward County Public Schools was so  
14 lax. And, personally, I think there's -- I think  
15 there needs to be another audit to see who was --  
16 who was responsible for all of this. Because you  
17 captured some of it, thank you very much whoever  
18 did the audit, you captured a lot of that, but,  
19 I'm sorry, I just -- I don't think any of this  
20 was acceptable. And I apologize if you say you  
21 just got it. I don't apologize for Mr. Bays  
22 because he's been there since 2012. I'm just  
23 appalled at what this showed.

24 Thank you. And I'm probably wrong, but  
25 that's the way it read to me.



1 MR. MEDVIN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Yes. Thank you.

3 Just to continue that train of thought, no,  
4 you're not wrong, because on page 16 of -- I  
5 hadn't look at property passes, but I started  
6 scanning. So the current audit covered a more  
7 recent period but it says at the bottom, a  
8 similar finding was identified during the prior  
9 audit conducted in 2016-17. The director and  
10 management response stated they would conduct the  
11 following corrective action, italicized.

12 MS. DAHL: Yes.

13 DR. LYNCH-WALSH: OCA Recommendation, a  
14 property pass must be executed to document the  
15 assignment and removal of equipment from the  
16 primary operational site. PPO's response, PPO  
17 management will work with the PPO property  
18 custodian in this office to ensure that property  
19 passes are executed for every assignment and  
20 removal of equipment from the primary operational  
21 site.

22 I'd also like to point out that in the  
23 background Maximo was supposed to be getting  
24 implemented and Maximo was supposed to be an  
25 asset management system. So because these passes

1 are sounding like scraps of paper that get  
2 attached to --

3 MS. DAHL: It was at one time.

4 DR. LYNCH-WALSH: Okay. What are they now?

5 MS. DAHL: I don't know. I'm not there.

6 DR. LYNCH-WALSH: Okay. So this is a repeat  
7 finding. It's not a new finding. And, once  
8 again, we're hitting the reset button. There's a  
9 constant denominator here, a common denominator.

10 But that wasn't actually what I was going to  
11 speak to. I was also going to piggyback on Mr.  
12 De Meo, because I have said multiple times that  
13 the auditors are auditing things that have no  
14 value because they stay on the books year after  
15 year, and I think we brought up -- we have --  
16 where with the district is over 200, 240,000  
17 square feet in warehouse space. We need to -- we  
18 talked about having a fire sale and getting rid  
19 of things. That might have been a year ago.  
20 Actually, come to think of it, aren't we overdo  
21 for an update Ms. Marte? I seem to recall that  
22 we were going to get an update on the  
23 administrative space in October.

24 So it seems like if they're reconciling twice  
25 a year, that if they did it with purpose this

1 next time to get rid of things, then we would  
2 have less demand for auditors. The Office of  
3 Chief Auditor never audited a single SMART  
4 program project, and that's coming up on the  
5 agenda as far as who's going to do that. But  
6 they spent all this time, to your point auditing  
7 essentially whether junk is still there and we  
8 can't seem to get rid of it. And this is under  
9 all these functional operational departments and  
10 we can't get rid of it. And schools -- it would  
11 be interesting, because we could conceivably try  
12 to demolish a building that has things in it that  
13 are still being audited that are junk and that  
14 would create another problem because then they'd  
15 disappear with the demolition and it would be an  
16 audit finding. So it can get pretty crazy.

17 So maybe a goal would be, before the next  
18 reconciliation have an all-out Hoarders, Broward  
19 Schools episode of Hoarders and get rid of some  
20 of this stuff that's being hoarded. Because  
21 that's what's going on here is hoarding,  
22 essentially. And we don't know how much of their  
23 time is being wasted on things that have no  
24 value. They're not being used. They're fully  
25 depreciated. And we could remove them, I've

1 asked for years, and just write these things off.

2 MS. FERTIG: And some of them have been  
3 removed but the paperwork hasn't been done right  
4 so then we get back to the same.

5 DR. LYNCH-WALSH: Right. We could have, you  
6 know, you could almost film it, you know,  
7 Hoarders Extreme BCPS Edition and just get it  
8 gone.

9 So those are my two comments on that.

10 MR. MEDVIN: Mr. Mayersohn?

11 MR. MAYERSOHN: Do you want to go?

12 MS. FERTIG: I had just wanted to -- I had  
13 one more point that I wanted to bring but whoever  
14 wants to go. Is yours on this?

15 MR. MAYERSOHN: Go ahead.

16 MS. FERTIG: I also wanted to comment on the  
17 discrepancies identified on the tenth page of the  
18 report. So it was finding 5. And, again, this  
19 is an area that I think we've -- I think that we  
20 have discussed many times, so, Ms. Norwood, can I  
21 just ask you to comment on how you're gonna --  
22 what you're gonna do about this or is this going  
23 to be taken care of somehow with --

24 MS. ARCESE: Through the Chair? The  
25 discrepancies that were identified will be fixed

1 because we collected all of the data from PPO to  
2 have those discrepancies fixed and will be  
3 remitted with a final report to Accounting &  
4 Financial Reporting.

5 MS. FERTIG: And I understand you're gonna  
6 take care of what we see here in front of us  
7 today, but what are we gonna do to make sure the  
8 next time we see this we don't have 443 items  
9 that aren't?

10 I guess that was my real question I didn't  
11 follow through on. Thank you.

12 MS. NORWOOD: Well, in our exit interview  
13 with the audit team we identified several highly  
14 important subject matters that we needed to deal  
15 with. One of them was the purchase of tools  
16 which was primarily a misunderstanding of the  
17 rules that applied, sometimes where tools were  
18 being bought via work orders and not capitalized  
19 correctly. We've identified some strategies for  
20 reviewing purchase orders to make sure that that  
21 doesn't continue to occur.

22 Are there specific parts of the procedures or  
23 issues that you wanted to identify? I mean, the  
24 vast majority of this is gonna be picked up by  
25 accurately conducting the semiannual inventories

1 required in policy and having accountability up  
2 to and including we have told our managers that  
3 they have to supply evidence that they conducted  
4 the audit as required, the review of assets, and  
5 submit it to the director so that we absolutely  
6 know that these counts are occurring.

7 MR. MEDVIN: Mr. Mayersohn?

8 MR. MAYERSOHN: So I have a question on, I  
9 guess this is from Mr. Dorsett to Ms. Marte, and  
10 there were a list of, obviously, responses to,  
11 you know, here's what the chief auditor said and  
12 here's PPO response and a list of target dates.  
13 Some of these target dates have passed. Some of  
14 these target dates are, obviously, June 2023,  
15 whatever they may be.

16 Where are we at with -- I mean, have these  
17 been confirmed that they've been completed?

18 MS. NORWOOD: The first thing is I'm not sure  
19 which memo you have. There was a revision on  
20 September 6.

21 MR. MAYERSOHN: This is in section 3,  
22 Locations with Exceptions Administrative  
23 Responses.

24 MS. NORWOOD: Right.

25 MR. MAYERSOHN: So all the target dates that

1 have been established, target date update  
2 September 2022; target date will be completed by  
3 August 2022.

4 MS. NORWOOD: Yeah.

5 MR. MAYERSOHN: Have they been completed?

6 MS. NORWOOD: The update of the policies that  
7 were identified, particularly --

8 MR. MAYERSOHN: I'll just make it simple for  
9 you.

10 MS. NORWOOD: Yes.

11 MR. MAYERSOHN: If we can get a response back  
12 on this -- on all of these responses of what's  
13 been completed, what's been worked on, where you  
14 are with all of these from a standpoint of we're  
15 at 50 percent, we're at -- you know, we have June  
16 2023, we're at 45 percent. This would solve that  
17 issue as opposed to sitting here and going  
18 through each one.

19 MR. JABOUIN: Is there a motion for an  
20 update --

21 MR. MAYERSOHN: I'd like to make a motion to  
22 update.

23 MR. JABOUIN: And update from management.

24 MS. DAHL: I'll second.

25 MR. DE MEO: I'll second.

1 MR. MEDVIN: Can we have a quick vote on  
2 that? All in favor.

3 COMMITTEE MEMBERS: Aye.

4 MR. MEDVIN: Opposed?

5 (No response.)

6 MR. MEDVIN: Motion carries.

7 MS. ARCESE: Through the Chair? So I just  
8 want to let you know that I have been working  
9 prior to Mr. Dorsett leaving. There are several  
10 meetings that I've had with his team. Some of  
11 them did include Ms. Norwood. Some of them may  
12 not have. She may not have been available at the  
13 time. They have been working on their standard  
14 operating procedures in regards to help them  
15 through that process, as well. So I know that  
16 they are working towards implementing that. I  
17 just wanted to make sure --

18 MR. MAYERSOHN: Yeah, no, I just want to  
19 know, if somebody says I'm going to complete  
20 something by Tuesday and there's a hurricane,  
21 whatever it is, that at least provide -- I would  
22 have expected that based upon this audit we would  
23 have had an update that this has been completed,  
24 this has been completed, this is still in the  
25 works. We targeted June 2022, but because of



1 whatever we're now -- we've had to reset and have  
2 a new date, I would have expected that,  
3 but that's just my --

4 MR. MEDVIN: Do we have any public comment on  
5 this report?

6 (No response.)

7 MR. MEDVIN: Okay. Can I have motion to  
8 transmit, please?

9 MS. DAHL: I can't vote for it. I have  
10 another comment.

11 Are you recognizing me?

12 MR. MEDVIN: Yeah.

13 MS. DAHL: The other thing during this whole  
14 section that just really bothered me was that the  
15 responses were listed from the district and then  
16 they had to go back and give more recommendations  
17 to PPO.

18 Does that mean they didn't get it? Does that  
19 mean the responses weren't well written; did not  
20 cover what was going on?

21 Again, this is one of the worst audits I  
22 believe, as a humble person who had to deal with  
23 all this stuff, that I've ever seen. And I  
24 believe that there needs to be -- this needs to  
25 be looked into more.

1 Thank you.

2 MS. IGHODARO: Could I also add that  
3 something I don't see here from 2016 to the  
4 current audit is some of the recommendations that  
5 were made to PPO and PPO's response to those  
6 recommendations include training employees and  
7 things like that. Could that information be  
8 included here? How many employees are actually  
9 trained on things like the transfer passes for  
10 example, the recommendation from 2016 is similar  
11 to the same recommendation currently and part of  
12 the response then was training of employees to  
13 make sure that the passes, equipment is being  
14 transferred properly and things of that nature.  
15 So how many of those employees actually completed  
16 the training if the same issues are reoccurring?

17 MR. JABOUIN: If I can ask that the  
18 management update include Ms. Ighodaro's points?

19 MRS. MARTE: Absolutely.

20 MR. BAYS: We can pull up the transcription.  
21 I couldn't quite hear her but I will pull it from  
22 the transcription.

23 MR. JABOUIN: Yes, we'll make sure that  
24 you're aware of Ms. Ighodaro's comments.

25 MS. IGHODARO: Thank you.

1 MS. FERTIG: Just overall as we're doing  
2 this, because I think we're going to get to this  
3 audit by audit today, just a list of all those  
4 trainings. I just see the same issue of  
5 paperwork just consistently throughout so many of  
6 the things that we're talking about. And I know  
7 we've -- in the past we always talk about the  
8 training and the procedures and so forth. So if  
9 we could just have that included routinely so  
10 that we can see when it was done and maybe  
11 that'll help us to identify other things.

12 Thank you.

13 MR. MEDVIN: Dr. Lynch-Walsh?

14 DR. LYNCH-WALSH: Yes, I just wanted to point  
15 out and go on record that this audit is  
16 probably -- well, is an example of what happens  
17 when you have software, in this case Maximo, the  
18 lack of implementation of Maximo. Because Maximo  
19 was procured years ago and it was supposed to  
20 prevent the very things we're seeing in this  
21 audit from happening. And it's ironically in the  
22 department that was supposed to be the epicenter  
23 of the Maximo implementation. And I think it was  
24 this report last time that prompted us to ask for  
25 an update on the Council of Great City Schools

1 PPO review. I don't know when we're slated to  
2 get that, but it was a three-year plan and then  
3 the person who wrote the plan left the district.  
4 And I think that it was a board presentation in  
5 January or February of 2020. So that three-year  
6 plan should be all done and everything is good as  
7 far as all of the recommendations and the  
8 implementation of how we were going to address it  
9 because it's almost been three years since they  
10 presented the Council of Great City Schools  
11 report in terms of the response. Yet, I've not  
12 seen -- the Facilities Task Force asked  
13 repeatedly for an update to the Council of Great  
14 City Schools report and in part because the  
15 person in charge of it left the district it's  
16 just never happened. So I believe we talked  
17 about getting an update given to this group, but  
18 it doesn't -- I haven't heard a timeframe for  
19 when that might happen. But there was a  
20 three-year plan and I'm curious to know what, if  
21 anything's, been implemented in that three-year  
22 plan or if it's changed. Other than hiring  
23 bodies. I know they've been hiring bodies. I  
24 just don't know if they're doing things  
25 efficiently and effectively.

1 MR. MEDVIN: Thank you.

2 MS. FERTIG: Motion to transmit.

3 MR. MEDVIN: Second?

4 MR. MAYERSOHN: Second.

5 MR. MEDVIN: All in favor.

6 COMMITTEE MEMBERS: Aye.

7 MR. MEDVIN: Opposed?

8 (No response.)

9 MR. MEDVIN: I'm going to call a five-minute  
10 recess so we can get back in at 11:10. Five  
11 minutes.

12 (A brief recess was taken.)

13 MR. MEDVIN: New arrivals please introduce  
14 themselves for the reporter.

15 MR. BLONDELL: Matt Blondell, Director of  
16 RSM.

17 MR. GUMS: Chris Gums, RSM supervisor.

18 MS. CARPENTER: Ashley Carpenter, Atkins.

19 MS. LANGAN: Kathleen Langan, AECOM.

20 MR. JABOUIN: All right. Thank you.

21 Agenda Item Number 11 is the RSM Program  
22 Management Report, which we reviewed at the  
23 October audit committee meeting to get closure at  
24 this meeting. This was also previously approved  
25 by -- previously reviewed by the school board and

1 will go back to the school board as well.

2 RSM conducted these projects. They do work  
3 for me under my cause center. The scope of the  
4 work ultimately is my responsibility and I  
5 delegate the fieldwork for them on these  
6 projects.

7 We have started the discussion already. Mr.  
8 Mat Blondell and Mr. Chris Gums are here to  
9 respond to questions from the committee as well  
10 as the AECOM individuals.

11 Thank you, Chair.

12 MR. MEDVIN: Do we have any comments from the  
13 committee?

14 MS. FERTIG: I just -- I know we spoke about  
15 this and now we've gone for a month, so some of  
16 it is not fresh in our mind, some of it maybe is.  
17 I just still, it's ironic that we had one of the  
18 public speakers today, somebody talked about how  
19 quickly something can be decided and yet on these  
20 change orders we see that, you know, the average  
21 of 335 days. So I know you spoke last time, Ms.  
22 Langan about the change that you've made and what  
23 you expect to see and now I just want to give you  
24 a chance to briefly summarize it in case we've  
25 had any changes.

1 MS. LANGAN: Sure. Sure. I'd be happy to.  
2 There's actually been a lot of changes that have  
3 been made. We have actually launched our  
4 financial component of e-Builder now. So some of  
5 you maybe remember that it was something that  
6 we've been working on, my gosh, I think for about  
7 12 to 14 months. We are finishing up data  
8 merging but have launched the financial.

9 When we talk about that, that means that we  
10 are now able to have live information on PCOs and  
11 change orders, proposed change orders and change  
12 orders.

13 We have implemented within that system a  
14 notification to PMs, AEs, general contractors,  
15 all actors, if you will, is how e-Builder  
16 describes it, so that they get notified if they  
17 go over a certain amount of days in their court.  
18 So that in and of itself we expect to be a huge  
19 improvement.

20 We've also aligned some of the reviews  
21 concurrent whereas before they were being done,  
22 the AE would get the change order, then after the  
23 AE would review it, then it would go to the PM  
24 and it was a process. So we've aligned it now to  
25 where there is -- while the actors are multiple

1 still, their paths meet concurrent. We have  
2 instituted, and this is just recent, that we'll  
3 be distributing to contractors.

4 One of the identified problems that we have  
5 seen is that our project managers have been  
6 chasing, dog chasing, if you will, backup. And  
7 we are now issuing contractors a very precise  
8 checklist of everything that is going to have to  
9 be attached to their backup in order for us to  
10 even look at the change order.

11 Along with that we are trying to work with  
12 them and teach them how to do an industry  
13 standard time impact analysis for schedule  
14 delays.

15 So then the other element for A&Es that we've  
16 done is we've modified every A&E contract to  
17 allow the A&E to disagree with the classification  
18 code that is on the 1250G form, which is  
19 ultimately the form that enacts the change order  
20 and goes to the school board. So now they  
21 have -- before they were refusing to sign, now --  
22 we still have some of that going on, but now they  
23 can sign but then they can also -- there's a box  
24 for them to identify if they disagree with the  
25 classification, so meaning that they may have



1       seen it as an unforeseen condition whereas before  
2       they may have thought that it was an error, if  
3       you will.

4               So those are sort of the summaries.

5               The school board did ask for the workflows  
6       that have -- we've updated. We have supplied  
7       those to the school board along with the  
8       timelines for notifications. And, certainly, to  
9       this body we're happy to provide that if there's  
10      an interest there.

11              So I don't -- you know, we don't have the  
12      data -- any data really. This has been ongoing  
13      for, I would say, about four weeks, Ashley? And  
14      so as we are instituting this we will begin to  
15      collect data to show improvements in timelines.

16              And that sort of summarizes -- there's other  
17      things, but that summarizes the big elements of  
18      what we've done.

19              MS. FERTIG: Okay. And then another one that  
20      was on the second one, provide supplemental  
21      training, the recommendation was, it seems to be  
22      the theme of the day is training, so on monthly  
23      reports is there --

24              MS. LANGAN: Sure, sure. I'd be happy to  
25      report on that.

1           So for the last two months our project  
2 controls team has actually sat down with every  
3 project manager and done their monthly project  
4 update with them, providing them guidance. There  
5 has been a lot of confusion on the risk factors  
6 for PMs, what the risk levels mean and how those  
7 are attributable to the projects. So we have  
8 spent two sessions convening once a month in  
9 preparation for the monthly report. So we expect  
10 to see some huge improvements in our -- in the  
11 data in our monthly report.

12           That's not to say that we're not gonna have  
13 some outliers, but I definitely think that we  
14 will see an improvement there.

15           We're also, after the first of the year we'll  
16 be instituting updated scheduling training. As  
17 we go into the new year we've also noted that  
18 some of our project managers need some update  
19 training on the reading of CPM schedules, what  
20 those mean and how they are to communicate and  
21 what contractually they have the ability and  
22 leverage to have the contractors perform.

23           MS. FERTIG: Thank you.

24           MR. MEDVIN: Ms. Walsh?

25           DR. LYNCH-WALSH: Yes. So I think after our

1 last meeting the Facilities Tasks Force had been  
2 asking for a staffing plan, the AECOM and Atkins  
3 staffing plan. And since it was taking forever  
4 and a day I went back and looked at what they  
5 were contractually obligated to provide, because  
6 what I got was a staffing plan from the year time  
7 began. And in -- in their scope of services in  
8 terms of deliverables there is supposed to be a  
9 staffing plan that provides a 12-month look  
10 ahead. So I pointed that out to everybody  
11 because the staffing plan I was given was from  
12 2019 and it didn't have a 12-month look ahead.  
13 And I bring that up, I think that they've  
14 addressed that in the September report, that they  
15 hadn't actually been doing the 12-month look  
16 ahead. And if you contemplate who's been in  
17 charge since they've gotten here, there's been  
18 two different people, and it involved reading  
19 their scope of services to make sure they're in  
20 compliance at the department level, but I was  
21 sort of surprised that when we talk about what  
22 they have and haven't, because sometimes there's  
23 a schedule of reports that they have and haven't  
24 provided, that one was never mentioned as not  
25 being provided, which there's a level of irony

1 because the inclusion of the staffing plan in  
2 terms of why it was necessary and why the  
3 12-month look ahead was necessary was a  
4 recommendation that came from RSM. And it was  
5 incorporated into the scope of services.

6 So I guess what I'm trying to get at is there  
7 is a clear list of deliverables in the scope of  
8 services, and I've seen some of the same ones  
9 show up in this quarterly report, but the one  
10 that had to do with staffing level was never  
11 mentioned. And I don't think that that would be  
12 RSM's doing, because they get their directives,  
13 not from us, but from the chief auditor.

14 So is there a reason that that particular  
15 deliverable would not have been included in any  
16 of the quarterly reviews since AECOM started?

17 MR. JABOUIN: No particular reason. I will  
18 look into it and if it's something that's worthy  
19 of adding then we'll put it in in the quarterly  
20 plans.

21 DR. LYNCH-WALSH: Okay. Can you give me an  
22 operational definition? Because you always say  
23 "worthy of adding". Understand that it was a  
24 recommendation from RSM, with which everybody  
25 concurred, including the school board who

1 approved the scope of services. And it took me  
2 asking for the staffing plan more than two years  
3 later to realize that it wasn't being done. It  
4 was being done, like they know who they need and  
5 when they need them and where they need them, but  
6 the actual documenting of what they were doing  
7 for the next 12 months was something that ought  
8 to have been noted by people -- well, I mean, I  
9 guess being the chair of the Facilities Task  
10 Force, it's okay for the task force to notice it,  
11 but when you say "worthy", if that's not worthy,  
12 because staffing impacts the ability to get a  
13 project done. Staffing impacts projects and  
14 everything else. That's what they do. They use  
15 staff people to do them and systems.

16 MR. JABOUIN: I took note of your comment.

17 DR. LYNCH-WALSH: So when you say "worthy",  
18 it's a word that I can't quite follow what you  
19 mean by "worthy."

20 MR. JABOUIN: I've taken note of your  
21 comment. Thank you.

22 DR. LYNCH-WALSH: But I asked you to explain  
23 what you mean by "worthy".

24 MR. JABOUIN: I've taken note of your  
25 comment. I have nothing further.

1 DR. LYNCH-WALSH: Okay.

2 MR. DE MEO: Mr. Chair?

3 MR. MEDVIN: Mr. De Meo.

4 MR. DE MEO: On page 13 there is a  
5 recommendation from RSM at the bottom of the  
6 page, and I'm not sure, but -- first, I want to  
7 ask, does this recommendation mean we are not  
8 keeping track of the completion dates or we have  
9 not been?

10 MR. GUMS: To date, as management noted in  
11 their response, they have a backlog of time  
12 impact analysis, which would effectively mean  
13 that they are tracking the dates, they're just  
14 behind on executing the change orders with that  
15 time modification.

16 MR. DE MEO: So they have been -- your audit  
17 revealed that they have been tracking the  
18 completion dates and change order extension of  
19 the completion dates and so on?

20 MR. GUMS: We did not analyze any type of  
21 process for how they track those dates. But,  
22 again, in their management's response they did  
23 indicate that they are, in fact, tracking them,  
24 but we cannot speak on, you know, the sufficiency  
25 of that process based on our procedures for this

1 particular quarter.

2 MR. DE MEO: Okay. And I'm not clear on the  
3 response either. Is the response that you will  
4 track these changes or the time analysis, the  
5 TIAs? You're just behind on the TIAs? What  
6 is that? I'm not clear on that response.

7 MS. LANGAN: Sure. Sure. Yeah, so the  
8 shortest response is, of course, yes, we are  
9 tracking contractual completion dates.

10 I think what we're referring to is the  
11 contractors are required -- if they are  
12 experiencing delays they are required to submit a  
13 time impact analysis. Under the previous  
14 leadership it was identified that the contractors  
15 could do that at the end of the project.

16 When AECOM came on board we said, no, that is  
17 not within industry standards nor is it within  
18 the confines of the contract. So we track these  
19 very carefully. If the contractors get behind  
20 schedule we put them on notice with a letter of  
21 concern that if we have not received a time  
22 impact analysis we must receive that time impact  
23 analysis within, usually it's 10 days. If we  
24 don't get that we then issue a notice to cure.

25 What we're finding is that the contractors --

1 and some of this is as a result of the type of  
2 work that the SMART program has included, which  
3 we would define as stabilization work. Meaning,  
4 that we're stabilizing buildings that have  
5 deferred maintenance issues and those kinds of  
6 things. So sometimes we might have contractors  
7 who are not as sophisticated as some of the  
8 contractors who might come in and build a new  
9 building, for example, or would do a major gut  
10 renovation. And we are struggling getting them  
11 to understand how to -- well, first of all, what  
12 the contract means, right, and how you interpret  
13 that to produce a time impact analysis.

14 So our folks have been basically having to do  
15 a forensic as-built analysis of the contractor's  
16 schedule in order to validate delays. And not  
17 only validate the delays but we require our  
18 people to identify who's responsible for the  
19 delays. Obviously, if there's a delay that's the  
20 contractor's responsibility, then -- and the  
21 architect asks for extensions, then that is a  
22 situation that we have to address. But certainly  
23 if the architect is responsible for the delays by  
24 virtue of having errors or omission in their  
25 drawings, then they are held responsible and they



1 do not get extended CA services.

2 So the basis for our backlog is really that  
3 we're having to do this forensic analysis of  
4 schedules and contracts.

5 To solve that or help, hopefully, solve that  
6 we are putting these checklists together for the  
7 contractors. You know, you never want to tell  
8 them how to you do their jobs, but it's gotten to  
9 the point where we have to do something in order  
10 to get an analysis that we can actually use. So  
11 we've put together, based on the contract, here's  
12 what the contract says and here's what we have to  
13 do to follow that contract.

14 So that's being issued I would say within the  
15 next week or so. And, again, we hope that that  
16 will alleviate some of the work we're having to  
17 do and then be able to move our backlog.

18 MR. DE MEO: Okay. So that helps me  
19 understand. But in terms of the contractual due  
20 dates, we currently and have been in the past  
21 been monitoring them effectively, but we have  
22 not -- this finding speaks to a lack of analysis,  
23 TIAs, is that why we have this finding?

24 MR. BLONDELL: So the observation points to  
25 the fact that the substantial completion date had

1 passed without, in many cases, you know, 100  
2 days, over 100 days, over 400 days in two of the  
3 cases and there wasn't a subsequent change order  
4 to update it.

5 I believe what Ms. Langan was saying was that  
6 they were still working through their backlog of  
7 contractors who they knew were well beyond  
8 schedule to complete the time impact analysis in  
9 order to create a change order that would add the  
10 additional days.

11 MR. DE MEO: Okay. But the ongoing  
12 monitoring --

13 MS. LANGAN: We have a specific scheduler.  
14 We have two schedulers on-site and we have five  
15 claims, slash, schedulers off-site.

16 MR. DE MEO: Okay.

17 MS. LANGAN: That scheduler on-site one is  
18 specifically assigned to the contractors'  
19 schedules and -- the contractors' schedules and  
20 the other scheduler is specifically there to  
21 update the master schedule.

22 MR. DE MEO: Okay. So the TIAs are going to  
23 be completed soon?

24 MS. LANGAN: We're completing them every  
25 month. I think at the December board we have --

1 I'm gonna try and remember the number, but it's  
2 six or seven that will be coming to the December  
3 board. And we work closely with Atkins and legal  
4 to make sure that, you know, they're aware of  
5 these things and where we are.

6 MR. DE MEO: Thank you.

7 Mr. Chief Auditor, one other item. The  
8 report says five of six follow-up items had not  
9 been resolved. I -- I -- I have trouble  
10 evaluating how significant or impactful they are,  
11 but maybe somebody here can tell us. But I don't  
12 know what to do with that information. But it  
13 doesn't sound good.

14 MR. JABOUIN: Yes, so Mr. De Meo,  
15 particularly, considering one of them has been  
16 outstanding for a significant period of time as  
17 well. I'm hoping that Ms. Langan can provide  
18 some color to that on the outstanding items.

19 MS. LANGAN: Sure, I'd be happy to.

20 So this is specifically related to contract  
21 time modifications and schedule updates, which  
22 specifically relates to when the school board  
23 passes or approves additional time, then what  
24 happens to that time and how quickly does it get  
25 updated into the contractor's schedule?

1           And so the two findings that were identified  
2           in this report, one was stating that the update  
3           did not get into the next schedule. There was no  
4           next schedule. The contractor had demobilized  
5           and I think the management response is very clear  
6           as to that particular item. No further schedule  
7           update was required, therefore it didn't -- there  
8           was nothing to update into the record for that.

9           The other one was Embassy Creek Elementary  
10          School and we were working with the contractor to  
11          validate the delays that are in the contractor's  
12          time impact. I'm just trying to get to the  
13          actual response on that. I think that that's  
14          what it is, is that we were working with them and  
15          had not finished the analysis, so, therefore, the  
16          days did not get allocated into the next  
17          schedule.

18          This is something that we've, both AECOM and  
19          Atkins have worked hard to put controls in place  
20          to, you know, be able to remove this item. It  
21          has been on for a long time. We have -- are  
22          hopeful now that we have some improvements in the  
23          e-Builder system that that will further provide  
24          the controls necessary to make sure that the  
25          following schedule from an approved extension

1 gets into that next month's schedule.

2 I hope that answers your question on that  
3 one.

4 MR. DE MEO: Well, I think, you know, just  
5 some basic accountability, who's responsible?

6 I mean, I know the -- the property manager  
7 and owners rep, I know they're responsible.  
8 Who's responsible? Who's responsible to make  
9 sure this gets done?

10 MS. LANGAN: I am.

11 MR. DE MEO: You are?

12 MS. LANGAN: Yes, sir.

13 MR. DE MEO: You know, some of these are a  
14 couple years old.

15 MS. LANGAN: Yes, this particular item goes  
16 back to the Heery days.

17 MR. DE MEO: So when can we expect to see  
18 these -- you explained a couple of them. When  
19 can we expect this list to be cleared?

20 MS. LANGAN: Well, that particular one, you  
21 can expect that not to be on the next report.  
22 And if it is, I guess, I could be -- somebody's  
23 going to be shown the door. I'm not sure who,  
24 maybe me.

25 The other one, if I could speak to the

1 compliance with the reporting requirements, this  
2 has been on since AECOM came on board. And we  
3 have worked with the district for quite some time  
4 to resolve these issues and the issues surround a  
5 duplication of effort between Atkins and AECOM's  
6 reporting. It surrounds the inability to report  
7 on certain aspects. I can give you some  
8 examples. Material testing results, EDDC  
9 compliance is reported on, but it's reported on  
10 through the district's system. Quality  
11 deficiency in building department inspection  
12 reports, there's a series of elements that the  
13 district has not been able to define exactly what  
14 they're looking for. The earned value project  
15 management is not something that, we don't do  
16 cost load schedules, we don't do some of the  
17 things that you would use to report on that. The  
18 variance analysis on budget -- or, excuse me, on  
19 pay requisitions, we believe that we do report on  
20 that.

21 So what needs to happen here, and I believe  
22 under Mr. Bays' management, he has given a date  
23 of, I would have to look in the management  
24 response, June 30th of '23 to issue to the board  
25 modifications to our contract to modify some of

1 the elements of reporting that are not either  
2 effective or able to be reported on. I mean, you  
3 have to have a system to report in order to  
4 report on things. So, anyway, that's our hope is  
5 that by June that this will get resolved.

6 And the next one I think is e-Builder system  
7 access and I think -- right, that's Atkins, if  
8 you want to speak to that.

9 MS. CARPENTER: I mean, just really quickly,  
10 we worked with AECOM to develop a workflow that  
11 will track all the people that are leaving the  
12 program and enable timely removal of not only  
13 their e-Builder system access but other systems  
14 as well and their computer and their key card,  
15 you know, all the things, and that will close  
16 this in the next report.

17 MR. MEDVIN: Ms. Ighodaro?

18 MS. IGHODARO: I think I just have one quick  
19 question and it's regarding the awarding process  
20 of these contracts. Are folks required to state  
21 any barrier for delivery on the project in the  
22 application process? How are the contracts  
23 awarded?

24 MS. LANGAN: There's a few different delivery  
25 methods, if you will, that the district uses.

1 There is an ITB, which is an Invitation to Bid or  
2 Design Bid Build. There is the CMR, CM at Risk  
3 delivery that is used. There is a continuing  
4 contract delivery that is competing and used and  
5 that is both for, there's an A&E one and then  
6 there's a contractor.

7 So I'm not sure -- they may have others. I  
8 don't really know. We have to check with  
9 Procurement. But those are the ones that we use  
10 in the capital program.

11 MS. IGHODARO: And folks usually identify any  
12 barrier for delivery on the project?

13 MS. LANGAN: Could you ask that again? I'm  
14 so sorry.

15 MS. IGHODARO: Do folks identify on their  
16 contracts any barrier for completion on the  
17 project?

18 MS. LANGAN: Well, sure, if they're  
19 experiencing delays the contract requires them to  
20 include in their monthly schedule what we in the  
21 industry would call a fragment. And that is to  
22 show us, the owner, what may be delaying the  
23 project. So that is the process which is used to  
24 identify. Contractors are required by contract  
25 to notify the owner, I think it's within at the



1 lowest time is 14 days of an occurrence of a  
2 delay.

3 MS. IGHODARO: And is this done monthly?

4 MS. LANGAN: Well, contractors are supposed  
5 to submit monthly schedules. They have gotten  
6 into the habit of doing that with their monthly  
7 invoice, however, a lot of contractors don't  
8 submit monthly invoices. So -- but they are to  
9 -- contractually required to submit monthly.

10 MS. IGHODARO: I think what I'm trying to get  
11 at is, if all of those processes are put in place  
12 why is there a delay then in the change order?

13 It would seem that if there is monthly  
14 reports being done and the process is being  
15 tracked properly we should be able to identify  
16 beforehand any barrier that may come up.

17 So if that's the case and this is done on a  
18 monthly basis why is there such a long delay on  
19 the change order process?

20 MS. LANGAN: So there's a process to change  
21 orders that starts with a request for information  
22 that is issued, typically, by the contractor.  
23 That request for information or an RFI is  
24 submitted to the A&E and they review it and in  
25 most cases, that document, the architects will

1 use to respond to questions from contractors that  
2 they may have, you know, gotten to a point where  
3 there's, you know, we've identified an unforeseen  
4 condition or they've identified, you know --  
5 we're running into a lot of roofs that have metal  
6 decks that are shot, and what are they supposed  
7 to do? So the architect will then respond to the  
8 RFI, but they also are required to complete what  
9 is called an architectural supplementary  
10 instruction or ASI. That document is redesigned,  
11 if necessary, of whatever question the contractor  
12 had and if there is a problem with the design or  
13 if there's some kind of blockage, as you say, to  
14 be able to continue the work. The ASI is  
15 designed, then the ASI is submitted to the  
16 building department. The building department  
17 then reviews that design change and sometimes it  
18 goes through within a week, sometimes it goes  
19 through in three weeks. It depends on if the  
20 building department has questions and exactly  
21 what the reviewers are asking.

22 Once the ASI is approved it goes back up to  
23 the contractor and the contractor finalizes their  
24 pricing and looks at any time impact and submits  
25 a change order back to the architect and the

1 owner. It is reviewed and, as I mentioned, one  
2 of the problems we're having is getting the  
3 correct backup to the change orders from  
4 contractors. It's been a real challenge and our  
5 project managers spend a lot of time chasing  
6 paper.

7 So we've now developed a checklist per the  
8 contract that the contractors are required to  
9 submit all the backup. It's a challenge to get  
10 it. We require a lot of backup, a lot of backup.

11 So once the change order is accepted, our  
12 estimators have looked at it, they've priced it,  
13 Atkins' estimators look at any change over  
14 \$25,000, AECOM looks at any change under \$25,000.  
15 So our estimators are confirming costs.

16 Once we get it to the point where all actors,  
17 if you will, have approved, then it goes to corp  
18 and corp reviews it and they -- there's different  
19 abilities for them to choose from. They can  
20 approve it right away, they can approve as noted  
21 with requiring additional backup is usually the  
22 request. And then they can also revise and  
23 resubmit and not accept it and tell the project  
24 manager you're going to have to go back to your  
25 contractor and do whatever.

1           And once all of that is done, then it has to  
2 go back to the architect for signature. Because  
3 of the classification code I mentioned earlier it  
4 goes to the contractor, the architect and our  
5 project manager for execution.

6           Once that's done, depending, now, because the  
7 school board has approved different limits, if  
8 it's \$5,000 or under that can go up to the  
9 superintendent. That goes through my cue up to  
10 the superintendent for approval. If it's \$25,000  
11 or under the superintendent, again, has approval  
12 authority. Anything over that goes to the board.

13           I will qualify it to say that there are  
14 limitations on, I think it's -- what's the  
15 percentage of change orders? Cumulative total of  
16 \$250,000. So in a lot of these larger projects  
17 that's met very quickly.

18           So that's -- that's the process.

19           Once everybody signs it it goes to wherever  
20 it needs to go to. I can tell you that when  
21 AECOM first arrived and studied and analyzed the  
22 2018 schedule we trended a lot of data and this  
23 goes from roof binders being reviewed to change  
24 orders and we trended that it was taking an  
25 average of 192 days for a change order to go

1 through the entire process. Now, that depends,  
2 obviously, some of these are longer depending on  
3 what the issue was, some of them are shorter.

4 So I don't know if that -- that's a long  
5 answer to your question. I hope it helps.

6 MS. FERTIG: Can I ask a follow-up on this?  
7 How long does it take -- I'm looking at your  
8 chart here and I've got change order amounts.  
9 How long does it take you to do the financial  
10 part of this, figure out what you're going to  
11 have to and go to whoever to get the money? How  
12 long does that take?

13 So in other words, I'll just use as an  
14 example, Northeast High School had a change order  
15 for 45,000. The change order looks like it took  
16 500 -- it took 511 days. Sorry about that.

17 So I'm just trying to see, how long does it  
18 take you to figure out how much it's going to  
19 cost and where you're getting the money from and  
20 do the research to see that that money is -- you  
21 know, that you can substantiate what the cost is?

22 MS. CARPENTER: So I can take a stab at that.  
23 There's three sort of elements that you mentioned  
24 there. The first thing is, how much is it going  
25 to cost? So the GC, obviously, submits the

1 proposal. They have to do all the research on  
2 what subs are going to be needed; what materials  
3 are going to be needed; how long it's going to  
4 take them; how much it's gonna cost? They  
5 provide all the backup to us. The review of that  
6 is not very long. However, before it gets to the  
7 estimator, the architects and engineer and the PM  
8 also take a look at it and validate, are they  
9 even entitled to this? You know, should we even  
10 be reviewing this? Are we just going to push it  
11 back to them straightaway? If it is entitled and  
12 it comes to the estimator, the estimators review  
13 it within, you know, a couple of days, depending  
14 on how many things are in their cue that week.  
15 And then the budgeting part of it is very easy.  
16 I mean, it only takes me a minute to see, you  
17 know, do we have the budget in the project  
18 already for this change order? Because, of  
19 course, we keep a contingency in every project  
20 budget for change orders, five percent of the  
21 project -- I'm sorry, of the construction  
22 contract is allocated for change orders. If we  
23 don't have that budget available, then, as part  
24 of the board item, there will be an additional  
25 funding request to cover that. So, you know,

1 generally, we're doing a board item anyway,  
2 whether we need the additional funding or not, it  
3 just goes as part of that executive summary. So  
4 it's not really, the budgeting part of it is not  
5 long. I don't know if that answers your  
6 question.

7 MS. FERTIG: Well, it sounds as though it's  
8 not long because it's not -- part of it's here  
9 and part of it's here, you know, it's not all at  
10 one time that you're doing it, but that it could  
11 slow it down in some process. But you're doing  
12 your due diligence before you bring those change  
13 order amounts to the board?

14 MS. CARPENTER: Absolutely.

15 MR. MEDVIN: Nathalie --

16 DR. LYNCH-WALSH: My issue is not going to be  
17 change orders, so I don't know; is yours?

18 MS. IGHODARO: It is.

19 DR. LYNCH-WALSH: Okay.

20 MS. IGHODARO: I think I just want to note  
21 one final thing is that the signature process, 14  
22 out of 25 reviewed had a missing signature or an  
23 incomplete signature field in the change order  
24 form. Can you talk a little bit what delay  
25 process that creates in the entire project and

1 what you guys are doing with your program  
2 managers to make sure these fields are not  
3 omitted? Because I would assume it's part of  
4 their workload to make sure that all the  
5 signatures on the forms are completed before it  
6 moves forward?

7 MS. LANGAN: Yes, I'm sorry, which item are  
8 you?

9 MS. IGHODARO: It's on page 11. Page 11, the  
10 signatures on the work order forms, on the change  
11 order forms.

12 MS. LANGAN: Well, yeah, typically, those  
13 don't get passed through to the board without  
14 signatures. So I'm not exactly sure. I'd have  
15 to go back and look to see, specifically, what  
16 these were on those change orders.

17 I would also say that I think, I'm not sure  
18 if that's part of the electronic process that's  
19 happening there, that you're not seeing -- maybe,  
20 Ashley, you could speak to that a little bit more  
21 comprehensively than I.

22 MS. CARPENTER: Sure. I mean, I will just  
23 add that in the new change order processes that  
24 AECOM developed and have been turned on and are  
25 being used now, it won't be possible for that to



1 happen because everything's done electronically  
2 within the workflow. It just won't be possible  
3 to move it forward without that signature or the  
4 date, because it's all being like mail merged  
5 electronically by e-Builder. In the old process  
6 there was more wiggle room, I'll say, for, you  
7 know, things being missed. And like Kathleen  
8 said, it was -- it was unfortunate that there was  
9 something that actually went to the board without  
10 a signature, because usually those things are  
11 caught in the review process of board items, as  
12 well, if it hasn't been done in the change order  
13 workflow. However, with the new system there's  
14 so many controls in there that will prevent that.

15 MR. MEDVIN: Ms. Walsh?

16 DR. LYNCH-WALSH: I misspoke earlier and I  
17 have good news, bad news because of it. On page  
18 19, because I was under the impression that RSM  
19 had not looked at the staffing responsibility  
20 matrix which is from 6.7.7. In fact, they have.  
21 So the good news is Mr. Jabouin won't have to  
22 worry about whether or not it's worthy to include  
23 it because it's already in there. It's just that  
24 there must have been a miscommunication. Because  
25 where it says Responsible, Accountable, Consulted

1 Informed, the RACI matrix, the one that has been  
2 getting included is not what the intent of 6.7.7  
3 was. 6.7.7 is asking for a RACI matrix but the  
4 RACI matrix is not supposed to include OCP and  
5 all the other cast of characters from the  
6 district, it's supposed to have, on a quarterly  
7 basis, because we already went past the  
8 initiation phase, on a quarterly basis provide a  
9 12-month staffing plan that evaluates each team  
10 according to the projected status of the  
11 individual projects and the overall program over  
12 the 12-month period. So that has -- they've been  
13 providing a staffing plan, that that RACI chart  
14 that's in there is not this, because it has OCP  
15 and everything else in there. What we hadn't  
16 been getting is the context of the staffing plan,  
17 which they've now added in since it's been  
18 brought to their attention. So they would not --  
19 in theory, they've been out of compliance without  
20 knowing it because it has been audited, but not  
21 for what should be getting reported; if that  
22 makes sense.

23 MS. LANGAN: Yeah, if I may, through the  
24 Chair? I think that there was confusion as to  
25 what was expected on that --

1 DR. LYNCH-WALSH: Oh, I meant from the  
2 auditors, not you guys.

3 MS. LANGAN: Right. But I think everybody  
4 was confused. Because quarterly we provide the  
5 RACI. We also provide an analysis and an  
6 evaluation of each of our teams in that report.  
7 And I think that, you know -- and then we also  
8 provide on a monthly basis the staffing matrix  
9 which does project out through the three years of  
10 our contract. It even goes further into  
11 anticipating '24 and '25 would be needed,  
12 however, you're right, that's old data. So I  
13 just think now we're clear on what the  
14 expectations is.

15 DR. LYNCH-WALSH: Right. You guys are clear  
16 FTF is clear, and Luker is the one that actually  
17 provided that language in so many words. So I  
18 knew he would be clear on what was expected. So  
19 we just need that to cycle through. But it's  
20 already one of your follow-up items. So the next  
21 time if that can actually review what's supposed  
22 to be there it should be there because we already  
23 hashed it out. That's on page 19. So I just  
24 wanted to point that out.

25 MR. MEDVIN: Do we have any public comments?

1 (No response.)

2 MR. MEDVIN: Is there a motion to transmit,  
3 please?

4 MS. FERTIG: Move to transmit.

5 MR. MEDVIN: Second?

6 MR. MAYERSOHN: Second.

7 MR. MEDVIN: All in favor?

8 COMMITTEE MEMBERS: Aye.

9 MR. MEDVIN: Opposed?

10 (No response.)

11 MR. MEDVIN: Motion carries.

12 Dr. Walsh?

13 DR. LYNCH-WALSH: I'm in a sweater and I can  
14 tell you I'm freezing.

15 MS. DAHL: Yeah, I'm frozen.

16 DR. LYNCH-WALSH: So I was going to suggest,  
17 is there a way to get some coffee down here or  
18 something hot? Or adjust the air because the air  
19 is on arctic.

20 MS. FERTIG: I was going to suggest we could  
21 save a lot of money in this district if we just  
22 didn't make it freezing in every room. I thought  
23 they were trying to freeze us out.

24 DR. LYNCH-WALSH: That may be because we  
25 haven't even gotten to the really good ones yet.

1 MR. MAYERSOHN: I make a motion to transmit.

2 MS. SHAW: Second. Phyllis.

3 MS. FERTIG: Can I ask a question, another  
4 question?

5 MR. MEDVIN: Sure.

6 MS. FERTIG: We have about an hour left we're  
7 -- I know we have discussion next. I was just  
8 wondering what the priority items on this agenda,  
9 or do I need to put more money in for parking,  
10 but I thought we had a time certain to quit? So  
11 I just didn't know. I know we adopted the  
12 agenda, but --

13 MR. JABOUIN: I guess -- I think we're on the  
14 last few reports of the agenda. We have about an  
15 hour and five minutes to be able to get through  
16 the three reports. Two of them are related  
17 regarding the caps and gowns and one of them is  
18 -- the first one is on the education management  
19 software. I do believe, Ms. Fertig, that we have  
20 the ability to get that done.

21 MS. FERTIG: Okay. I was just gonna say, I  
22 saw there was a discussion on construction  
23 project scope.

24 MR. JABOUIN: Oh, that is next. Yes, I  
25 apologize. That is next.

1 MS. FERTIG: Yeah. So would it be better to  
2 move that to the end or does that have to go?

3 MR. JABOUIN: Well, we do need to get that  
4 done because the work needs to be done. I  
5 neglected to mention that.

6 Anyway, the background on this is that --  
7 this was already in the plans already, to audit  
8 the, what's called The Big Three projects. It  
9 was already on the -- on the discussions that  
10 I've had with RSM. The board had in a meeting  
11 that I was in requested that coincidentally, and  
12 I mentioned to them at one point that one of them  
13 had a certain type of litigation, but that's  
14 been -- that's not going to impact the work. And  
15 so the purpose of the time that we've set out is  
16 to be able to get some -- some comments from the  
17 committee on the scope that RSM is developing for  
18 that. So the instructions were to have a  
19 discussion at this meeting and then also to get  
20 some comments from the schools, as well. And  
21 this is that first step. So I'll go ahead and  
22 ask Matt -- or we have a question from Dr.  
23 Lynch-Walsh.

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

25 Okay. So my issue, one, this item has not

1       come before the Facilities Task Force yet. And,  
2       two, RSM has been -- we're the ones that passed  
3       the motion to have the program manager audited on  
4       a quarterly basis, and RSM has been the firm  
5       engaged to do that from the beginning. So when I  
6       think back on all the quarterly reports and  
7       especially when Heery was here, from an  
8       independent standpoint, it doesn't work to have  
9       RSM do the audit, as much as I respect and value  
10      their work, because they would effectively in  
11      some cases, and particularly on The Big Three, be  
12      auditing themselves. And then out the window  
13      goes any semblance of independence.

14             The reason -- this came about from a board  
15      meeting. These are The Big Three, it's  
16      Northeast, there are a lot of questions --  
17      Stranahan and Blanche Ely. And a lot of what  
18      transpired there transpired in 2014, transpired  
19      with Heery. With the cafeteria you had the --  
20      you had the former director from Heery saying  
21      that you would not build a new cafeteria when you  
22      can get the same with a renovation, which was not  
23      a true statement, and he knew it wouldn't be a  
24      true statement, and here we are years later.

25             And so I have significant concerns about the

1 same firm that's been auditing the two different  
2 program managers now being asked to audit The Big  
3 Three projects.

4 MR. JABOUIN: Can you please state  
5 specifically your concern? You said "auditing  
6 themselves".

7 DR. LYNCH-WALSH: I just said my concerns. I  
8 said they would be auditing themselves. Why did  
9 you only hear half of what's said?

10 MR. JABOUIN: How are they auditing  
11 themselves? Could you please explain what you  
12 mean by they're auditing themselves?

13 DR. LYNCH-WALSH: Because, one, given, we  
14 haven't been decided the scope, and, frankly, I  
15 don't --

16 MR. JABOUIN: You don't decide the scope. I  
17 do that.

18 DR. LYNCH-WALSH: Well, I don't trust you to  
19 develop it either.

20 MR. JABOUIN: That's my responsibility.

21 DR. LYNCH-WALSH: Yes, but I have zero  
22 confidence in you determining scope of work.

23 MR. JABOUIN: Thank you.

24 DR. LYNCH-WALSH: So that's one problem.

25 But you would -- they would be auditing



1 things that have already been audited by them and  
2 then opining on that. And that's problematic.  
3 The other workaround is we just -- we just file a  
4 complaint with the state to have The Big Three  
5 audited.

6 So the easy thing to do would be to recognize  
7 that they have been the ones auditing the program  
8 managers from day one and are now being asked to  
9 audit The Big Three which have been managed by  
10 program managers. If you don't see a problem  
11 with that, I can't help you there.

12 MS. FERTIG: I don't see a problem with it.  
13 I'm sorry. Oh, I'm sorry. Am I allowed to speak  
14 now? I really don't see a problem with it.  
15 Actually, I feel --

16 DR. LYNCH-WALSH: I'm not talking -- yeah, I  
17 meant Mr. Jabouin.

18 MS. FERTIG: Oh, okay. Well, I thought we  
19 were having a committee discussion.

20 So I just want to say they have been working  
21 with this program since the beginning, and I  
22 don't think anybody knows it better than RSM.

23 DR. LYNCH-WALSH: I don't disagree with you  
24 on that.

25 MS. FERTIG: And I think they have

1 consistently pointed out problems with the  
2 program since day one. I'm just happy they've  
3 been here. And so I would -- I would love to --  
4 I was happy to see they were going to do an audit  
5 on The Big Three, that Ms. Alhadeff asked for  
6 that. And I, personally, feel RSM can do it, and  
7 because of their knowledge it's going to happen a  
8 lot faster and we need it to happen. So it's  
9 unbelievable that we are eight years later and we  
10 still don't have completed projects at those  
11 schools. And so I don't want to delay anything  
12 by somebody else getting up to speed, and, also,  
13 I don't want anything slipping through the cracks  
14 because we have somebody else who's not familiar  
15 with it. So I, personally, feel RSM is fine,  
16 Nathalie, I just -- I just think we just need to  
17 get it done.

18 DR. LYNCH-WALSH: My concern is independence  
19 and the scope of work so that it -- I'm not --  
20 slipping through the cracks can be because of  
21 inexperience or also by design, as we're gonna  
22 see in the upcoming audits when things are  
23 designed a certain way so that you don't --  
24 people see things but don't connect dots. So  
25 that's my concern there.

1           We were supposed to -- if you go back to the  
2           audit plan from when Pat Riley was here, the  
3           Office of the Chief Auditor was supposed to be  
4           auditing projects and never did, in part because,  
5           guess who we don't have yet, a facility -- a  
6           manager of facility audits. The one that we had  
7           before has been gone for, I think over three  
8           years now. That position has never been filled.

9           So if -- if everyone's going to be on board  
10          with RSM, then we need to have control over what  
11          gets audited. And not just input and opinions,  
12          but really look at what's being looked at.  
13          Because what happens is what we think is being  
14          looked at and what actually gets looked at, when  
15          you limit what the auditor is looking at, you can  
16          get any outcome you want.

17          MS. FERTIG: Well, I don't see that with RSM.

18          DR. LYNCH-WALSH: I'm not saying they're  
19          doing it. I'm saying it's how the engagement is  
20          written.

21          MS. FERTIG: I believe they've brought some  
22          really tough findings that have helped to -- that  
23          have helped to reform this program. I mean, I  
24          thought their roofing audit was incredible. And  
25          I could point to others, but --

1 DR. LYNCH-WALSH: It's nothing against their  
2 work.

3 MS. FERTIG: So they're familiar with the  
4 projects. They have so much information like the  
5 charts we were going through on change orders,  
6 the charts we were going through --

7 DR. LYNCH-WALSH: I'm not talking about any  
8 of that.

9 MS. FERTIG: Okay.

10 MR. MAYERSOHN: Mr. Chair?

11 So, Mr. Jabouin, I guess my question is,  
12 what's the timeline? If RSM is not doing it,  
13 then what would have to happen as far as, do you  
14 have to go out for procurement; do you have to  
15 write an RFP; is that going to take another three  
16 to four months to get this accomplished?

17 Let's go through some of those -- I mean, if  
18 we're having a discussion, let's go through, I  
19 guess, the pros and the cons and the scenarios  
20 and --

21 MR. JABOUIN: So here's the thing.  
22 Ultimately, the board entrusts me to make that  
23 decision. I have not heard anything that would  
24 cause me to question that, considering RSM's work  
25 and they're a national firm. But we would have

1 to go to one of our other approved firms. RSM  
2 has already begun the work on this already and we  
3 would be able to have an assessment done much  
4 faster and probably in line with the timelines  
5 that the board is looking for. That would allow  
6 that to occur. So we would have to start over on  
7 this project.

8 MR. MAYERSOHN: If utilizing another firm  
9 you'd have to basically start from scratch to get  
10 them up to speed and then --

11 MR. JABOUIN: Yes, up to speed, extra money.  
12 But at the same time, no one has questioned their  
13 product. Their independence hasn't been  
14 questioned before. I think that, you know,  
15 they're a worthy firm to do the work. Not doing  
16 it, given all the other things that we're working  
17 on, we wouldn't be able to kick it off with  
18 another firm until past the new year, for sure.

19 MR. MAYERSOHN: So what are you looking from  
20 us today, to give support for --

21 MR. JABOUIN: No, I'm actually looking for  
22 comments for the scoping of it. That's what the  
23 agenda item is.

24 MR. MAYERSOHN: Okay.

25 MR. JABOUIN: That's the item that we'd like

1 to have and communicate that to them. And we'll  
2 do the same thing with some school groups as well  
3 so that we can have a scope that is in line with  
4 what different stakeholders are expecting.

5 MR. MEDVIN: Ms. Fertig.

6 MS. FERTIG: Okay. I don't know if this is  
7 anything you can audit, but I'm very familiar  
8 with these three schools, having photographed  
9 them over a period of probably 30 years, and one  
10 of the things that I would just like to have  
11 evaluated, I'm probably not going to put this  
12 well, so somebody can put it better, but I would  
13 like to look at what the community asked for in  
14 2014 and 2015, what they were denied, and what  
15 ultimately has had to happen through change  
16 orders because of what -- of what came out once  
17 they got into the walls of those three schools.  
18 I'd also look to look at the safety aspect of how  
19 they are today compared to how they were in 2014.  
20 And I'd like to look over at just at the overall  
21 timeline of how long it's taken for those schools  
22 compared to the other schools in the district to  
23 be complete. I'll think of more as other people  
24 are talking, but --

25 MR. MAYERSOHN: So are those, I mean, are

1 those staff members still in the district that  
2 made those decisions?

3 MR. JABOUIN: That could be part of the  
4 scope. That's the intention of this agenda item.

5 MR. MAYERSOHN: Right. No, my question is  
6 that, you're asking part of the scope, but if we  
7 get into a situation where a decision was made  
8 but there's no way to validate that decision  
9 because that person's no longer working in the  
10 district, we're gonna have the same conversation  
11 sometimes that we have to make assumptions but  
12 not have validation.

13 MS. FERTIG: I don't want to really mention  
14 names. I don't want to mention circumstances.  
15 But I am going to tell you, yes, and could  
16 things -- okay. Never mind. I'm not going to  
17 get into any thoughts. I just think that we need  
18 look at whether we could have done this better  
19 from day one and saved money and produced a  
20 product a whole lot faster if he had listened to  
21 some of the input from the community. And I  
22 don't know how you quantify that, but I will  
23 forever, I think many of us here at this table  
24 that sat in this room in 2014 are going to always  
25 feel that we could have delivered a better

1 project faster if we had just listened to the  
2 community. So that's one thing.

3 Pardon?

4 MS. IGHODARO: I was going to say community  
5 assessment versus recommendations.

6 DR. LYNCH-WALSH: We can't hear you.

7 MR. MAYERSOHN: You've go to speak into the

8 --

9 MS. IGHODARO: Sorry. Community assessment  
10 versus recommendations?

11 MS. FERTIG: Good.

12 MR. JABOUIN: Community assessment versus  
13 recommendations. Is that a --

14 MS. IGHODARO: Outcomes?

15 MR. JABOUIN: I think that might be in line  
16 with what Ms. Fertig is already saying though.

17 MS. FERTIG: She's trying to put it in better  
18 language.

19 MR. JABOUIN: Oh, I see. Okay.

20 MS. FERTIG: Also, I just -- I feel like one  
21 of the things we have to look at is -- is how  
22 long it has taken to complete these three schools  
23 compared to how long it's taken to do other  
24 projects in the district.

25 And, finally, at the end of the day, when you



1 walk through those schools, did they get  
2 completed to the same degree that schools in  
3 other parts of this county did? In other words,  
4 when you did a STEM lab in any school other than  
5 those first three, did you leave the doors  
6 unpainted when you had the completed project? So  
7 that the kids that walked out of that classroom  
8 saw the same door that they had seen a year  
9 before, two years before, 15 years before, 20  
10 years before? And if the answer to that's, no,  
11 that raises a whole lot of questions for us.

12 Okay. All right. I'll stop for a few  
13 minutes.

14 MR. MEDVIN: Mr. De Meo?

15 MR. DE MEO: Mr. Chair, would you describe  
16 the project, so that we could -- could you give  
17 me an overview of the project?

18 MR. JABOUIN: Of The Big Three projects?  
19 Like which ones, what schools they are?

20 MR. DE MEO: Yeah, what is it that -- the  
21 construction project, what is it?

22 MR. JABOUIN: So, Mr. De Meo, so there's been  
23 a lot of questions about The Big Three that have  
24 come up at the board level and so forth. And so  
25 when I was strategizing before, it seems obvious

1 that that's something that we should do. And so  
2 I started the conversation with RSM. I believe  
3 we're talking Northeast, Stranahan and Ely.

4 MS. FERTIG: Yes.

5 MR. JABOUIN: And so, you know, we're doing  
6 the quarterly reports that we're doing, now let's  
7 move on to the projects along with what Dr.  
8 Lynch-Walsh is saying. So now we're at that  
9 point of --

10 MR. DE MEO: Which projects?

11 MR. JABOUIN: The three.

12 MS. FERTIG: Stranahan High School, Northeast  
13 High School and Blanche Ely High School.

14 MR. DE MEO: To do what?

15 MR. MAYERSOHN: They were all promised as  
16 part of the bond issue.

17 MS. FERTIG: Those are the schools the bond  
18 was sold on. To the detriment of those schools,  
19 those were the schools that this district used to  
20 highlight what had to be done so they could get  
21 the voters to vote for this project.

22 And so the question is, eight years later,  
23 could you walk in those schools today and feel  
24 that, having used them, that the district  
25 fulfilled their promises in a timely way, in the

1 same timely way that they managed to do other  
2 projects in the district.

3 MR. DE MEO: So are there --

4 MS. FERTIG: And to the same degree.

5 MR. DE MEO: Are there -- are there projects  
6 outstanding for repairs; deferred maintenance;  
7 what is it that --

8 MS. FERTIG: All three.

9 MR. JABOUIN: Well, let's also keep in mind  
10 though, none of these projects are 100 percent  
11 complete. So this would be an interim report and  
12 then at the some point when they get to be 100  
13 then you do the next report on it. I don't think  
14 we can wait, though.

15 MR. DE MEO: So their roofs? What was it  
16 that was supposed to be done?

17 MS. FERTIG: I'm happy to show you some  
18 pictures while we're sitting here.

19 MR. DE MEO: Well, I just want to -- you  
20 know, I want to get to the scope. I mean --

21 MS. FERTIG: So when they started, when they  
22 started they had leaking roofs at Northeast High  
23 School.

24 MR. DE MEO: Right.

25 MS. FERTIG: Those leaking roofs had been

1 paid for by FEMA years before. Those leaking  
2 roofs had never been replaced. In fact, they  
3 were scheduled to be replaced and they were taken  
4 off the list of roofers to be replaced by the  
5 school board in favor of doing a roof at Cooper  
6 City. Okay?

7 Now the bond comes along. Now they're gonna  
8 finance those roofs in the bond. Now, as of a  
9 year ago, what did you see there as compared to  
10 what you saw on other roofs? Because they  
11 featured Northeast High School on the evening  
12 news to show us why we had to have a bond because  
13 kids were sitting in leaking rooms. Is that  
14 still occurring? If it's not, when did it stop  
15 occurring compared to other schools? I think  
16 it's really important to know the answers to  
17 those questions.

18 MR. MAYERSOHN: I mean, I think -- and I  
19 didn't mean to chime in, but I think the issue  
20 is, and we all know sitting here year, after  
21 year, after year, dating back from whenever, the  
22 process in the selection of projects has  
23 always -- there's never been something that has  
24 been solidified. It's sometimes whoever speaks  
25 the loudest, whoever the board member is. I

1 mean, when there were, years ago, other board  
2 members, a board member would say I need a  
3 project and it would happen like that, where  
4 other projects would get pushed off or changed.  
5 And I don't know if the district has a process in  
6 place, but I think that's more concerning. You  
7 know, and as you've pointed out, we've had other  
8 projects, I think, that we've looked at the  
9 difference between, you know, how many days does  
10 it take to -- and I'll just say, you know, do a  
11 weight room at Stoneman Douglas versus a weight  
12 room at Blanche Ely. Blanche Ely may still be  
13 waiting for their weight room. Those are the  
14 types of things, I think more comprehensive in  
15 looking at that and how it affects, is it based  
16 upon dollar issues; is it based upon the scope of  
17 work; is it based upon we go in and we find that,  
18 you know, there are more problems than we thought  
19 there were? To me, those are things I would like  
20 to know. You know, how it relates all -- you  
21 know, why -- I mean, the roofs were, I thought  
22 that was the first thing that was going to be  
23 done. We all thought it was. And they're still,  
24 you know, waiting?

25 MR. DE MEO: Okay. So I have a suggestion.

1 For scope, one, for RSM or for you to select the  
2 critical issues with the schools, somehow  
3 categorize them and -- or catalog them so that we  
4 know a roof is important, cafeteria is important,  
5 and then find out which schools got what when and  
6 then how did they -- how did the board decide --  
7 was it the board's decision; is that what it was?  
8 Are we auditing the board's decisions?

9 DR. LYNCH-WALSH: No.

10 MR. DE MEO: What are we auditing?

11 MS. FERTIG: No, we're not. Because the  
12 board might approve change orders, which, as you  
13 can see take an average of 335 days now, but I  
14 think you're looking at the whole process and RSM  
15 has actually been doing this all along and has  
16 pointed out many things that have come about.

17 MR. DE MEO: I understand, but this is the  
18 school board. If Stranahan or Ely was denied  
19 something, it's their responsibility. And I  
20 don't give a darn what the rank and file did.  
21 That's their responsibility.

22 So is that what the audit is? Let's have it.  
23 How did they decide which dollars went where and  
24 which projects got done first? Because the  
25 implication here is that there's some ugly

1 discrimination going on. And if that's the case,  
2 let's have the record reveal how those decisions  
3 were made. If, for goodness sakes, a roof didn't  
4 get repaired because there's some political damn  
5 agenda, I hope the Office of the Inspector  
6 General comes in here and removes some more board  
7 members. That's ridiculous.

8 I don't know how you audit that. I would get  
9 the list of all of the repairs made and then find  
10 out how long it took by school and who made those  
11 decisions. And if the board didn't make the  
12 decision, do we leave that to the underlings? I  
13 don't think so. I'm not buying it.

14 MR. MEDVIN: I have a comment.

15 It seems to me that we have the desire to  
16 look at these three particular projects and the  
17 specific deficiencies of work done or lack  
18 thereof, or is it looking at the whole system,  
19 which we've talked about in many ways before? I  
20 think in reality if one was chosen against the  
21 other, it's the whole construction world of the  
22 district, which then becomes a whole much larger  
23 and major scope. And I think we have to really  
24 determine what we're looking for.

25 I don't think there's a question that those

1 three schools weren't done appropriately and  
2 there are problems and the auditors are going to  
3 probably find that. But it seems to me that the  
4 problem is maybe broader than that on how things  
5 were done and is that part of our scope?

6 MR. JABOUIN: Yeah, I'd say.

7 MS. FERTIG: And they did that with the  
8 roofing -- in the roofing audit, if I recall, Mr.  
9 Jabouin -- I know, Nathalie, I'm interrupting,  
10 but I just --

11 DR. LYNCH-WALSH: No, I was agreeing. My  
12 camera is going because I agree with the roofing  
13 audit.

14 MS. FERTIG: I was just gonna say, if you  
15 looked at some of these audits in context of  
16 diversity the answer has been before us. So I --  
17 I would say that they have done some of that. We  
18 had these discussions at that time. This is just  
19 going to the three schools that were used to  
20 highlight the process and saying, okay, now we're  
21 eight years later, did we do what we should have  
22 done for the people that we were -- you know,  
23 should we have prioritized it, whatever? And did  
24 we do the whole scope of what should have been  
25 done for them or is there so much remaining that



1 the dollars are going to be hard to find to do  
2 it? So --

3 MR. MEDVIN: Dr. Lynch-Walsh.

4 DR. LYNCH-WALSH: Thank you. Sometimes I  
5 think I've got that invisibility cloak on.

6 Okay. So as the current chair of the  
7 Facilities Task Force and someone who's been on  
8 it for the past 11 years, which means before the  
9 bond, when I got on there people were talking  
10 about a memorialized list.

11 So, to Mr. Medvin's point, there are some  
12 general things that apply across the board, as  
13 in, was 800 million ever enough to do more than  
14 create chaos? No, it was never going to be  
15 enough because the preliminary reports they got  
16 back in May of 2014 from Jacobs who did the needs  
17 assessment was looking at about 2 to 3 billion,  
18 including technology. The district finally  
19 confirmed that they never, actually, got the  
20 final Jacobs needs assessment report. It took me  
21 two years to dislodge that information out of the  
22 district.

23 And why is that important? Well, if you look  
24 at the one from May it talks about Castaldis,  
25 life cycle analysis, so on this list -- are we

1 good?

2 MR. MEDVIN: Yeah.

3 DR. LYNCH-WALSH: I'm looking at the chief  
4 auditor.

5 So is on this list of things -- one of the  
6 things RSM noted on the roofing audit was the  
7 lack of long-term planning from 2014. Did they  
8 follow best practices? Was there destructive  
9 testing? The answer is, no, but we should put  
10 that -- they need to confirm that. Were  
11 Castaldis considered as part of the process? The  
12 answer is, no, but they need to confirm that.  
13 Was life cycle analysis considered? The answer  
14 is, no, but that could get confirmed. The needs  
15 assessment, what happened with the needs  
16 assessment results? It might be a fun exercise  
17 to compare the memorialized list, because,  
18 essentially, the list that existed pre-SMART  
19 Bond, if you look at what the needs were as a  
20 result of the needs assessment, it's the same.  
21 It's not as if the buildings -- if it didn't get  
22 fixed, it's the same deficiencies.

23 The scope of work versus the needs  
24 assessment, were items removed from scope or  
25 downgraded? I have heard stories of life safety

1 items being recycled on one side of the county  
2 and being put in new on other schools. And  
3 that's from the people on the ground.

4 Northeast -- and this should include both the  
5 originally planned renovations plus any new  
6 buildings that came out of it. Because  
7 Northeast, they were just going to reroof a  
8 building that is now being replaced. Stranahan  
9 they were just going to reroof an elementary  
10 school cafeteria and the cafeteria is now being  
11 replaced. So I would expect the audit to be the  
12 original scope of work plus any new buildings  
13 that came out of it. I don't think Blanche Ely  
14 ended up with a new building, but they had a  
15 switchgear.

16 So life safety issues, because they approved,  
17 I want to say to the tune of a million a  
18 switchgear for Blanche Ely because they could not  
19 get in when they originally did the scope. So  
20 the scope of work in the needs, what was  
21 originally in the scope and what ended up being  
22 necessary to complete the project.

23 At Stranahan High School, the roof -- the  
24 definition of walkways versus the roofs, because  
25 the walkways have all of the utilities, and so --

1 but they appear to technically be part of the  
2 roof, and something interesting --

3 MS. FERTIG: They were supposed to be done.  
4 And they were not.

5 DR. LYNCH-WALSH: They were supposed to be  
6 done and they weren't done because of the sheer  
7 amount of cost. And so they were under the  
8 definition of reroof, but, somehow, that didn't  
9 happen. So how did that happen at Stranahan?

10 MR. MEDVIN: Okay. Nathalie, I want to stop  
11 for a second.

12 DR. LYNCH-WALSH: I'm almost done.

13 MR. MEDVIN: No, I think you have a  
14 tremendous amount to offer from your historical  
15 knowledge of what the potential scope for this,  
16 and I think this is a discussion that we have to  
17 continue in the next meeting to finalize. And I  
18 think you, personally, contribute an awful lot of  
19 factual information, which in the long run I  
20 think will help the auditors with their job and  
21 help us determine the scope. You've got a lot of  
22 stuff that your committee has been doing are  
23 specifics and I think that's what we should do in  
24 the interest of time. There are several items  
25 and several people have to leave by 1:00. So to

1 get these through --

2 DR. LYNCH-WALSH: Because I hear them typing  
3 next to me; like two more things.

4 Funding, which I think that other people have  
5 said, and compliance with SBC design standards  
6 and SREF. And that's all --

7 MS. FERTIG: And I would also, since you  
8 mentioned Castaldi, how they -- since they  
9 decided to renovate buildings that had a  
10 Castaldi, how that has impacted the ability of  
11 the district to deliver educationally sound  
12 buildings to those three schools.

13 DR. LYNCH-WALSH: And finish the projects.  
14 Because that does impact things when you're  
15 trying to enforce it.

16 MR. MEDVIN: I will request that this item is  
17 on the next meeting's agenda. I think it's  
18 something that we should all give some serious  
19 thought to, the fact of what we know,  
20 specifically, because this could be something  
21 very important and very big.

22 DR. LYNCH-WALSH: Yes, January 26th is our  
23 next meeting.

24 MR. MAYERSOHN: To help facilitate that, and,  
25 again Facilities Task Force has been very

1 instrumental in looking at these projects, Mr.  
2 Jabouin, when you said you're gonna go out to  
3 other community members and other -- or groups or  
4 whatever, is Facilities Task Force one of those  
5 that -- or that's not on your plan?

6 MR. JABOUIN: No, we're gonna go to the  
7 schools. We've been instructed to do that. We  
8 do need to get the scope underway. And, you  
9 know, we'll take the information that's been  
10 provided here. It sounds like Dr. Lynch Walsh  
11 has made her points and we'll proceed with that.

12 MR. DE MEO: Yeah, I think we ought to get  
13 the Auditor General involved, the State of  
14 Florida, because what are we gonna find out, that  
15 the department picked one school over the other?  
16 Why would they do that?

17 MR. JABOUIN: We'll wait for the process to  
18 happen.

19 MR. DE MEO: And who appropriates and  
20 approves the spending of money? You know --

21 MS. FERTIG: Who recommends to the board.

22 MR. DE MEO: I think this is a red herring  
23 and a waste of time. I -- I tell you what, I'll  
24 make a motion just so that everyone can decide  
25 whether or not. I'll make a motion that we ask

1 the Auditor General to look into these -- this  
2 innuendo about schools being denied the proper  
3 care and repairs for some ugly reason; I don't  
4 know what. Okay? That's -- that's my motion.

5 MS. FERTIG: And I just would like to say, I  
6 think doing the audit is the first step in  
7 finding out what we need to do. As Bob said,  
8 some people have left, some people are still  
9 here. Who are we going to hold accountable? But  
10 we have to change what happens in this district  
11 moving forward. And I'll tell you something, I  
12 have been working on these issues, Rebecca's been  
13 working on these issues, since the 1980s. And  
14 have we made progress? In some areas, yes, we  
15 have. But is there -- will there always be a  
16 disappointment on my part of how these schools  
17 were handled? Yes. And I think that RSM has --  
18 one of the things I like about the audits they  
19 have done over the years, is that they have given  
20 us kind of a road map for things that we need to  
21 change, processes we need to change so that we  
22 can not make the same mistakes in the future.  
23 And so I would just really like them to do this.  
24 My suggestion, as Nathalie was reading off her  
25 list, was that each us make a list of things that

1 we know from our perspectives. We're from  
2 different parts of the county, we have different  
3 backgrounds, and that we forward that to the  
4 chief auditor to send to them, and maybe out of  
5 that they can help, you know, make a list that's  
6 more comprehensive?

7 MR. DE MEO: I'll just say this. I don't  
8 understand what RSM is gonna do. Is RSM gonna  
9 define how people thought and how they made their  
10 decisions? What is it that we're asking RSM to  
11 do, to audit the process, the controls? It  
12 sounds like we feel certain members who are way  
13 more informed than I am, that there's some --  
14 some -- something that was off and not proper.  
15 And I don't know how you audit that. I,  
16 honestly, I don't know what you could tell the  
17 auditors to do and go back and define and figure  
18 out, well, how did that process, how did you  
19 decide to do this school or that school? The  
20 process may be flawed. We should audit the  
21 process. And RSM's done a good job on it. That  
22 roofing audit was very helpful. But I don't  
23 understand the purpose of this audit, what we're  
24 trying to get at. If we're trying to get at the  
25 decision-making process, you only have to look at



1 the people that sit up there. Beyond that, I  
2 don't understand it.

3 MS. IGHODARO: I do think, just to add to  
4 your point, creating an audit of an issue like  
5 this is going to be a lot, difficult, but I think  
6 it's really important that we have adequate data  
7 to back some of the claims that will essentially  
8 come out of this. So things like how decisions  
9 were made, comparing the adequate amount of  
10 repairs that needed to happen in these three big  
11 schools versus the other schools that, actually,  
12 did get funding, what level of repair needed to  
13 get done? Those kind of stringent data would  
14 sort of help us see what, how the money -- how  
15 the funding was allocated and if it was allocated  
16 properly and if it was allocated in good faith to  
17 the schools in the entire county versus certain  
18 schools.

19 MR. MEDVIN: Nathalie, make it quick, please.

20 DR. LYNCH-WALSH: I'm trying. Because I  
21 agree -- I, actually, would love to see the state  
22 auditor audit it, but I think if we did a  
23 performance audit and since everyone's  
24 comfortable with RSM, a performance audit to get  
25 at, and I'll give you a concrete example, Markham

1 Elementary was on the books, the board approved a  
2 replacement, but the funding was far too little  
3 for a replacement and they were going to renovate  
4 that building 1 at Markham except that I caught  
5 it before it happened. And so now it's being  
6 replaced. But people gave the board documents  
7 and they, actually, took money away from Markham.  
8 The school, I think, didn't have a Castaldi. I  
9 can't remember if it did. They just never  
10 bothered to do a Castaldi. The condition of that  
11 school was deplorable. The idea that you would  
12 slap a roof on it, paint the outside and walk  
13 away, I was ready to get somebody arrested when I  
14 realized what they were doing. But understand  
15 that the board is relying on staff, i.e., the  
16 superintendent, to be truthful and transparent  
17 and accurate in what they're providing, and they  
18 provided a document that said replacement of  
19 building 1, and that was not what was happening.  
20 So how did that happen?

21 MR. MEDVIN: Well, that's all part of the  
22 question.

23 DR. LYNCH-WALSH: That's the point; right.  
24 So whether it -- it can start with RSM as a  
25 performance audit, but I would happily --

1 MR. DE MEO: Well, I have offered a motion  
2 here. And if there's no second, I think the  
3 record should show that.

4 DR. LYNCH-WALSH: Well, I don't want it to be  
5 -- well --

6 MR. DE MEO: I made a motion. I made a  
7 motion.

8 DR. LYNCH-WALSH: I'll second it. But I know  
9 we need to move on. So I also support doing it  
10 at the next meeting, but we might need a special  
11 meeting since we don't meet until January 26th.

12 I believe haste makes waste. And the fact  
13 that Mr. Jabouin, who sends staff to FTF was not  
14 willing to come to FTF to get FTF's input speaks  
15 volumes to me. So I always have workarounds, but  
16 I would rather, I think Mr. Medvin had a great  
17 point to have it at the next meeting, because  
18 we're running out of time to discuss, we have  
19 three major audits that we haven't even gotten  
20 to. So you can't make a motion --

21 MR. MAYERSOHN: We have motion and a second,  
22 I think.

23 MR. JABOUIN: You had a motion and you  
24 seconded it; right?

25 DR. LYNCH-WALSH: Yes.

1 MR. MAYERSOHN: Do we have discussion now or  
2 have we had discussion?

3 MR. MEDVIN: We have had specific discussion.  
4 Does anybody else have any comments?

5 DR. LYNCH-WALSH: We can refer it to the --

6 MR. MAYERSOHN: Can you restate your motion,  
7 Mr. De Meo?

8 MR. DE MEO: I think we should refer this  
9 matter to the Auditor General with regard to The  
10 Big Three, and if there was any -- to determine  
11 if there was any political agenda or other  
12 illegal activity in deciding which schools were  
13 allocated the funds for repairs.

14 DR. LYNCH-WALSH: And a friendly amendment,  
15 and the SMART program as a whole.

16 MR. DE MEO: That's great. Add that.

17 MR. JABOUIN: Can you please repeat that? I  
18 need to get that, please.

19 MS. FERTIG: I think -- I'm gonna vote  
20 against it because I think it's going to slow  
21 down what needs to happen.

22 MR. DE MEO: That's fine.

23 MS. FERTIG: And what needs to happen is  
24 years in the arrears. I mean, we are years  
25 behind in accomplishing things that have needed

1 to be done.

2 MR. DE MEO: All right. But he wants my  
3 motion.

4 MR. JABOUIN: Please.

5 MR. DE MEO: Okay. That we refer this matter  
6 to the Auditor General for the purpose of  
7 determining if there were any political  
8 motivation or illegal activity in determining  
9 whether -- how funds were spent to repair the  
10 schools, including the SMART bond money, and  
11 if -- too fast?

12 MR. JABOUIN: Yes.

13 MR. MAYERSOHN: Ask Mr. Bass to type.

14 MS. FERTIG: Right. Mr. Bass, I'm sure got  
15 it.

16 MR. JABOUIN: I'm sorry. What happens is I  
17 have to react faster on these things. But,  
18 please, what I have so far is to refer this  
19 matter to the Auditor General, I'll make sure I  
20 find out what this matter is, for the purpose of  
21 determining if there was any political motivation  
22 or illegal activity on how funds were spent.  
23 That's where I'm at.

24 MR. DE MEO: Including the SMART bond.

25 MR. JABOUIN: And what is meant by "this

1 matter", if I have that to explain that?

2 MR. DE MEO: Well, I asked you for an  
3 overview earlier. I'm not sure what the matter  
4 is.

5 MR. JABOUIN: The auditing of The Big Three?

6 DR. LYNCH-WALSH: The Big Three and the SMART  
7 program as a whole.

8 MR. JABOUIN: Thank you.

9 MR. DE MEO: Come on. Big Three and the  
10 SMART program -- okay. Big Three and the SMART  
11 program.

12 MR. JABOUIN: All right. That's the motion.

13 MR. MEDVIN: My comment, and I'm not for the  
14 motion at this point, I think maybe we should  
15 table it. Until we finish our discussion on the  
16 scope and refine it a little bit, I don't think  
17 it's appropriate to say the Auditor General is  
18 the appropriate way to go. It may be better for  
19 RSM to come up with the answers to these  
20 questions and maybe these answers would have to  
21 go to the Auditor General. That would, to me, be  
22 a better way to go.

23 MR. DE MEO: This needs subpoena. What is  
24 implied here requires way more firepower than RSM  
25 can --

1 MR. MEDVIN: Right. But the implication  
2 right now, we're talking --

3 MR. DE MEO: We're going to find paperwork.  
4 This paper wasn't signed, this control -- what's  
5 implied by this committee is that funds weren't  
6 properly spent for a reason other than what's  
7 proper. Call it what you want. I'm not gonna  
8 put a name on it. But it's real clear. Okay?  
9 That's an Auditor General matter. And if  
10 superintendents and if board members, whoever is  
11 responsible, they need to be -- that needs to be  
12 addressed by the Auditor General.

13 MR. MAYERSOHN: So, Mr. Jabouin, what is the  
14 process for the Auditor General to audit  
15 something that's requested? Do they have to,  
16 based upon a request?

17 MR. JABOUIN: I'm not sure, because usually  
18 the requests come the other way, around from the  
19 Inspector General to us for us to evaluate it.  
20 We haven't gone to them on that front, so I don't  
21 know that answer. They may just turn around and  
22 send it right back to me.

23 MR. MAYERSOHN: I understand what Mr. De Meo  
24 is trying to get at, but I think either in  
25 parallel, and, again, if we get a response back

1 from the Auditor General of, you know, where are  
2 they gonna look at it? They're gonna want to  
3 find some finding or some information to move  
4 forward with it, I would believe. They're not  
5 just gonna say, yeah, the audit committee made  
6 this selection and here we go.

7 MR. DE MEO: I believe they acted on a call  
8 recently and did an investigation, on a telephone  
9 call.

10 MR. JABOUIN: Let's remember that there's a  
11 difference between the Inspector General and the  
12 Auditor General, as well. So some of the  
13 projects -- the audit we're going to talk about  
14 next is from the Inspector General, on that end.  
15 And the Inspector General, they don't have the  
16 staffing for this type of work. I believe they,  
17 in my last meetings with them, they indicated  
18 they had a limited amount of staffing.

19 MR. MAYERSOHN: You're talking about the  
20 state Auditor General or county?

21 MR. DE MEO: In this case I would say the  
22 state. To be honest with you, I wouldn't trust  
23 the county.

24 MR. MEDVIN: We've got to vote on this,  
25 please. We have to keep moving.



1 All in favor of Mr. De Meo's motion?

2 MR. MAYERSOHN: Well, it doesn't preclude us  
3 from doing an audit, so it's just -- it's  
4 creating things in parallel paths.

5 MS. FERTIG: Right.

6 MR. JABOUIN: Let's also remember, though,  
7 the motions, they're not mandatory on the  
8 district. A response is mandatory, but the  
9 action, itself, it's advisory in nature. So the  
10 district could respond one way or another on  
11 that.

12 MR. DE MEO: The district, meaning?

13 MR. MAYERSOHN: The school board.

14 MR. JABOUIN: Sure. Yes. Absolutely.

15 MR. DE MEO: So they could say, no, don't  
16 refer this to the Auditor General.

17 MR. MAYERSOHN: Correct.

18 MR. DE MEO: Good.

19 MR. MAYERSOHN: Correct.

20 MR. DE MEO: That's wonderful.

21 MR. MAYERSOHN: I don't say it precludes us  
22 from going in parallel paths.

23 MS. FERTIG: Okay. We're voting; right?

24 MR. MEDVIN: We're really dying on time.  
25 Let's do it by a show of hands, please?

1 All in favor?

2 MR. JABOUIN: We'll have to do a roll call.

3 Mr. Medvin?

4 MR. MEDVIN: No.

5 MR. JABOUIN: Ms. Fertig?

6 MS. FERTIG: No.

7 MR. JABOUIN: Ms. Ighodaro?

8 MS. IGHODARO: Yes.

9 MR. JABOUIN: Mr. De Meo?

10 MR. DE MEO: Yes.

11 MR. JABOUIN: Mr. Mayersohn?

12 MR. MAYERSOHN: Yes.

13 MS. DAHL: No.

14 MR. JABOUIN: Dahl; no.

15 Dr. Nathalie Lynch-Walsh?

16 DR. LYNCH-WALSH: Yes.

17 MR. JABOUIN: So I count one, two, three,  
18 four yeses and I count three nos.

19 Oh, Ms. Shaw?

20 MR. MEDVIN: Are you still there, Ms. Shaw?

21 MR. JABOUIN: Ms. Shaw?

22 (No response.)

23 MR. MEDVIN: I guess not.

24 MR. JABOUIN: 4 to 3.

25 MR. MEDVIN: The motion carries 4 to 3.

1 MS. FERTIG: So back to the RSM audit, I hope  
2 we do this audit. Things are gonna go to the  
3 state, it'll take however long, and then we're  
4 just gonna have these schools in the same thing.  
5 I can tell you sitting here today those walkways  
6 at Stranahan were not done. I can tell you, I  
7 have photographs from two years ago, I'll go  
8 retake them for you today. And if you go to Ely  
9 High School, there's a gate that's secured by a  
10 chain. All it would take is bolt cutters to cut  
11 that. This is about getting things done.  
12 Truthfully, I've been working on this for four  
13 decades. All I want to do is see the work get  
14 done. I think their roofing audit pointed out  
15 what needed to be done. And if you went through  
16 that, as I did, to look at what schools and look  
17 at the demographics of those schools, it was  
18 pretty obvious that we needed to change our  
19 decision making. We have a lawsuit settlement in  
20 place for that and we have a committee that  
21 monitors it.

22 So all of that are things that we can find  
23 out and try to correct in the future. And so  
24 I -- are we not talking about RSM or you're  
25 already in it?

1 MR. JABOUIN: I was, actually, discussing the  
2 next agenda item.

3 There is no motion that's needed for this  
4 item, though, Ms. Fertig. It was to allow the  
5 auditors to sort of --

6 MS. FERTIG: Okay. All right. Thank you.  
7 I'm gonna get with you, personally, and then just  
8 share some things.

9 MR. JABOUIN: Sure.

10 MS. FERTIG: If you're going to groups to  
11 talk what you look at, I would suggest you go to  
12 the Diversity Committee.

13 MR. JABOUIN: Okay. Thank you.

14 DR. LYNCH-WALSH: Well, why would he -- okay.  
15 So if he's going to Diversity, you've got to go  
16 to the Facilities Task Force.

17 MS. FERTIG: I mean, he can come to  
18 Facilities Task Force, but Diversity's been  
19 monitoring these three schools for a very long  
20 time.

21 DR. LYNCH-WALSH: No, no, I get that.

22 MS. FERTIG: So I know there's no  
23 conversation about that, but that is a reality.

24 DR. LYNCH-WALSH: No, no, I'm agreeing with  
25 you. I'm just saying, if we go to one, you've

1 got to go to the other one, because both --

2 MR. JABOUIN: There is no time to go to all  
3 of them though. Otherwise, we'll never start the  
4 project.

5 DR. LYNCH-WALSH: Well, Diversity meets on  
6 the 1st of December and the Task Force meets on  
7 the 8th. And we actually have a subcommittee  
8 meeting tonight, so I'll bring it up there and  
9 Eric comes to each of our meetings for the most  
10 part, so where's the problem?

11 MR. MEDVIN: All right.

12 MR. JABOUIN: So for the next agenda item, it  
13 is the audit of the Education Case Management  
14 Software. We will start with three minutes. If  
15 we have -- it appears that we have a public  
16 speaker; three minutes.

17 MS. FUSCO: I apologize but for the last item  
18 did you ask for any input? I was waiting until  
19 after the motion. You usually ask after if  
20 anybody else wanted to speak. I want to be able  
21 to speak on what just happened here. Is that  
22 okay, Ms. Fertig?

23 MR. MEDVIN: All right. Two minutes.

24 MS. FUSCO: How are you doing? Anna Fusco.  
25 Sitting and listening and watching I do have to

1 say that the majority of you conduct a very well  
2 professional committee and I respect the hard  
3 work you do. I know a few in here, Ms. Fertig,  
4 you've been around forever and you bring a wealth  
5 of knowledge, especially with those schools. I  
6 walk every school all the time. There's lots of  
7 things that are done and not done and lots of  
8 rationale. We can all not know everything that  
9 is done. Things that have happened in 2014 and  
10 now in 2022, I heard the one question asked, are  
11 people that were involved in all of that bond and  
12 everything still here? I think that that should  
13 have been the first question answered, to  
14 actually see who was involved, are they still  
15 here, and can you get the answers from them?

16 I hear a lot of conversation that there's  
17 facts, that you say the word facts are factual,  
18 but we don't hear any facts being presented. And  
19 I apologize, I didn't hear your name, I heard you  
20 specifically ask, you know, say it, say it out  
21 loud what it is. And we're not hearing any  
22 definitive. And I know that this is a committee  
23 that meets on a lot of things outside of my lane  
24 and outside of my scope, but I was hoping to sit  
25 and listening to this committee that there would

1 be more understanding of instead of hearsay and,  
2 you know, I depend on these people and what I  
3 get -- you know, if I'm bringing it, it must be  
4 factual. But when other people have to rely on  
5 other people bringing it, it's not factual. So  
6 more of that conversation can happen.

7 If you're asking for facts, I think pieces  
8 that come with it have to actually be facts. I  
9 appreciate, Ms. Fertig, you saying that what is  
10 now going to happen with this motion, and not  
11 waiting for Ms. Shaw to get back on the line,  
12 that was a little bit of an injustice, but it's  
13 gonna hold off even more. And there's so many  
14 intrinsic pieces that I don't think this  
15 committee has gotten all the answers. And I  
16 think you've got a particular committee member  
17 that rather bring the vision instead of bringing  
18 facts. So maybe that can move forward in the  
19 future. My two minutes are up. Thank you.

20 MR. MEDVIN: Okay. Thank you.

21 MR. JABOUIN: So with this next agenda item  
22 we'll take the public speakers first, if there  
23 are any.

24 MS. FUSCO: I'm sorry. Which item?

25 MR. JABOUIN: This is the Education

1 Management Software Audit.

2 MS. FUSCO: So you're taking public speakers  
3 first?

4 MR. JABOUIN: Yes.

5 MS. FUSCO: Okay. Is there a particular  
6 software it's relating to?

7 MR. JABOUIN: It's the education management  
8 software.

9 MS. FUSCO: And it does what?

10 MR. JABOUIN: It's the PCG contract.

11 MS. FUSCO: But what software does it do?  
12 There's a ton of software that we use in Broward  
13 County Schools.

14 MR. JABOUIN: It's the contract. It's the  
15 contract.

16 MS. FUSCO: So it's only about the contract,  
17 not exactly --

18 MR. MEDVIN: It's a lot more than one little  
19 piece of software.

20 MR. JABOUIN: Yeah, it's a contract.

21 MS. FUSCO: Okay. So is it okay if we could  
22 speak after we hear exactly what you're talking  
23 about?

24 MR. MEDVIN: If you want to hang around late?

25 MS. FUSCO: I'm sorry?



1 MR. MEDVIN: If you want to hang around.

2 MS. FUSCO: Hey, you have a hard stop at one.  
3 I'm willing to do whatever you want, but I have  
4 no idea what to speak on. I have a feeling of  
5 what to speak on, but I'd like to hear some  
6 facts. Thank you.

7 MR. MEDVIN: Well, you can listen. Thank  
8 you.

9 MS. FUSCO: Thank you.

10 MR. JABOUIN: So if we haven't already can we  
11 please hand out the -- can we please hand out the  
12 complaint that was sent to the Inspector General?  
13 That should be handed out right now.

14 So the district received this complaint and  
15 there's two portions of the complaint. One of  
16 them is the forensic work. So it starts off  
17 with, on several occasions Jill Haring utilized  
18 her formal relationships with Broward County  
19 school board members to pressure district  
20 administrators into contracts with Public  
21 Consulting Group. That's the forensic portion of  
22 it and then there's also a control portion as it  
23 says that, this contract violated procurement law  
24 including a multimillion dollar contract and  
25 amendment currently. Then it gets back to

1 forensics in which it says, I would start with  
2 the phone log and text messages between her and  
3 board members as well as the superintendent. Her  
4 cell phone is (954) 798-7148. It seems very  
5 illegal things are occurring.

6 So this forensic report, and I have the firm  
7 of Carr, Riggs & Ingram, who also performs  
8 several projects for me, so they have done this  
9 forensic examination. They -- in the interest of  
10 time, they have as it pertains to this, they have  
11 12 recommendations, 12 observations with  
12 recommendations. They start on page 40 of the  
13 report. The conclusion on the forensic portion  
14 is on page 39 of the report.

15 We do have responses from management that  
16 look for corrective action on that on an audit  
17 that's taken very seriously across the board  
18 throughout the district. It was a significant  
19 discussion point at the school board meeting.

20 So I would say that the thing to do is to  
21 have the committee ask any questions of the  
22 auditors on any of the points that they have read  
23 to be able to have them answer questions as well  
24 as district management.

25 Mr. Chair?

1 MR. MEDVIN: Please, gentlemen, introduce  
2 yourselves.

3 MR. JABOUIN: Oh, I'm sorry. Yes, thank you.  
4 Also the district management next, but,  
5 please, introduce yourselves gentlemen.

6 MR. KINCAID: My name IS Ben Kincaid and I'm  
7 a partner with Carr, Riggs & Ingram.

8 MR. BROLINE: Rob Broline, partner with Carr,  
9 Riggs & Ingram.

10 MR. JABOUIN: Dr. Joe?

11 DR. PHILLIPS: Dr. Joe Phillips, Chief  
12 Information Officer for Broward County Schools.

13 MR. LOZANO: Ernie Lozano, Task Assigned  
14 Chief of Staff, but I also oversee threat  
15 assessment, which is part of the EdPlan module.

16 MS. WILCOX: Michelle Brian Wilcox. I'm with  
17 Purchasing. I'm sitting in. Mary is on a call  
18 real quick.

19 MR. JABOUIN: There's somebody behind you as  
20 well. If you could introduce yourself?

21 MR. SMITH: Me?

22 MR. JABOUIN: Yes, please.

23 MR. SMITH: Why?

24 MR. MEDVIN: Because everybody that comes in  
25 here has their name put in the record.

1 MR. SMITH: Oh, I signed in. I'm sorry.  
2 Grant Smith.

3 MR. MEDVIN: Thank you.

4 MS. FERTIG: Can I just ask some -- are we  
5 ready to --

6 MR. JABOUIN: One more person. Can you  
7 please state your name?

8 MS. GRANT: Good afternoon everyone. My name  
9 is Karlene Grant and I'm a purchasing agent.

10 MR. JABOUIN: And Ms. Coker.

11 MS. COKER: Good afternoon. Mary Coker,  
12 Director for Procurement & Warehousing Services.

13 I apologize, I may have to step out on  
14 another important matter at 1 p.m., but I should  
15 be back in 15 minutes.

16 MR. MEDVIN: Mary?

17 MS. FERTIG: Okay. So we just got handed  
18 these documents, so if I'm understanding it, did  
19 you do this audit because you got these documents  
20 or was it already something that was in the  
21 works?

22 MR. JABOUIN: All right. So the complaint  
23 was received through the superintendent and the  
24 chair at the time. They forwarded it to me. I  
25 ended up having some discussions with the

1 Inspector General regarding what would be done,  
2 the scope and so forth. So they have their  
3 concurrence on that, but the origination of the  
4 project is because of the complaint that the  
5 Inspector General asked -- sent us.

6 MS. FERTIG: Are they doing a concurrent  
7 investigation?

8 MR. JABOUIN: No, they are not.

9 MS. FERTIG: So you asked them and they  
10 referred it back to you?

11 MR. JABOUIN: I'm sorry. No, they sent it to  
12 us. It came in that direction.

13 MS. FERTIG: Okay. I see. Okay.

14 So I'm looking at this and there -- so let me  
15 ask you some questions. I'm just going to use  
16 another point of reference. Do you have a  
17 lobbyist registration system with the school  
18 board? And I know the answer's yes, but I'm  
19 asking.

20 MR. JABOUIN: The answer is, yes.

21 MS. FERTIG: Yes. Okay. And if you go  
22 online, the answer to this is yes, if you go  
23 online you can click on and see who the  
24 registered lobbyists are for the school board;  
25 correct?

1 MR. JABOUIN: Yes.

2 MS. FERTIG: And so I -- I have done that in  
3 the past and -- to look at various things. So I  
4 just would just tell you one difference I note  
5 between the school board, who, actually, believe  
6 it or not, had one of those first -- the first  
7 lobbyist registration systems, but, for example,  
8 in Fort Lauderdale, if someone makes a phone  
9 call, has a Zoom meeting, an in-person meeting,  
10 whatever, there's a lobbyist registration log  
11 that the public can go onto and so you can see if  
12 somebody has spoken with somebody.

13 I'm having a hard time understanding the  
14 timeframe on this. So in the audit I read that  
15 an employee had -- at some point a previous  
16 employee had -- had -- had entered into a  
17 contract with PSG. PSG, if I've got that right?

18 MS. GRANT: PCG.

19 MS. FERTIG: PCG, oh, thank you so much.  
20 Acronyms, you know, Nathalie.

21 Okay. So I saw that. What timeframe was  
22 that?

23 MR. JABOUIN: If I could ask the auditors to  
24 give the committee the timeframe for the work?

25 MR. KINCAID: Yes, this is, again, Ben

1 Kincaid from Carr, Riggs & Ingram.

2 So the review period that was the subject of  
3 our report was from January of 2020 through  
4 September of 2022. The subject of the complaint  
5 of Ms. Haring, she had been a long-term district  
6 employee. In August of 2019 she became full-time  
7 with Broward Teachers Union or BTU. The  
8 combination of PCG contracts did not begin in  
9 earnest until late of 2020. And the first  
10 contract, or the contract I should say, was  
11 approved by the board in May of 2021. There was  
12 additional spending authority in June of the same  
13 year, of 2021. In July of '21 is when Ms. Haring  
14 terminated her employment with the district and  
15 BTU and she began at some point in July of '21  
16 working as an employee of Public Consulting Group  
17 or PCG. Then there was an amendment, first  
18 amendment in August of '21 and then there was a  
19 secondary amendment in January of 2022.

20 MS. FERTIG: So she wasn't -- so if I'm  
21 getting your scenario right, she wasn't the  
22 employee that you refer to as a prior employee  
23 entering into this agreement for the software?

24 Because it didn't have a name there, but now  
25 we're seeing a complaint. So I'm just wondering,

1 who was the employee that entered into the  
2 agreement in whatever date you just told us?

3 MR. KINCAID: Can you refer me to the  
4 section? I'm not sure I understand where it's  
5 coming from.

6 MS. FERTIG: No. What I'm saying is, if she  
7 wasn't the person that entered into the contract  
8 because the school board had a contractual  
9 relationship before she was hired by this group;  
10 right?

11 MR. KINCAID: So I think there may be a  
12 little bit of a misunderstanding there. So the  
13 complaint referred to Ms. Haring as that  
14 employee. But, in actuality, Ms. Haring was an  
15 employee of the district working full-time at BTU  
16 until July of 2021. At that point, then, she  
17 became an employee of PCG and she had terminated  
18 her employment with the district. So that's  
19 where that statement is coming from. It's coming  
20 directly from the complaint.

21 MS. FERTIG: Okay. But what I'm saying is --  
22 so let me ask you, did Ms. Haring, at the time  
23 the district entered into the contract with  
24 PCG -- do I got that right, Nathalie?

25 DR. LYNCH-WALSH: Yes.



1 MS. FERTIG: Did Ms. Haring work for the  
2 Broward County School Board in the capacity of  
3 negotiating that contract?

4 MR. KINCAID: No, she was an employee -- she  
5 was a full-time employee at the district working  
6 for the Broward Teachers Union.

7 MS. FERTIG: It was not her role? She did  
8 not negotiate the contract?

9 MR. KINCAID: She was not involved in the  
10 negotiation process. And that was confirmed  
11 based on our review of the e-mails, our  
12 discussions and interviews, et cetera.

13 MS. FERTIG: Okay. I think I'm done for  
14 right now. I think that -- I think that -- okay.  
15 So do you find -- do you find that this is --  
16 these complaints are accurate?

17 MR. KINCAID: So based off of our review of  
18 the documentation made available to us we  
19 determined that there was no override of the  
20 district's internal controls in relation to that  
21 and some of the items laid out within the  
22 complaint were not fully accurate, as just  
23 stated, based off of the review of the e-mails,  
24 the employment tenures, things of that nature.

25 MS. FERTIG: Okay. Thank you.

1 MR. DE MEO: Mr. Chair?

2 I'm a little confused. Your conclusion says  
3 that the school board did not fully comport with  
4 its policies and procedures in relation to the  
5 procurement of the PCG agreement. Isn't that  
6 kind of definitional of a violation of internal  
7 controls?

8 MR. KINCAID: So, no. So we're talking about  
9 two different aspects. So within the complaint  
10 there is, you know, essentially, from -- you  
11 know, and as the chief auditor has laid out in  
12 his introduction, there's essentially two  
13 segments of the complaint. The first is that  
14 there was essentially improper or undue influence  
15 in regards to the awarding of the contract and  
16 the second was in relation to the violation, it's  
17 called in the complaint, violation of procurement  
18 laws. And so we kind of tackled that as two  
19 distinct objectives in that we were looking at  
20 the procurement process and how that contract was  
21 awarded and then the other avenue was, was there  
22 improper influence and override of the internal  
23 controls?

24 And so to the second part in regards to Ms.  
25 Haring and the overriding of the internal

1 controls we found that there was none.

2 But in relation to the procurement issues, we  
3 did find, you know, numerous issues as laid out  
4 within the report in relation to that was not  
5 fully in compliance.

6 MR. DE MEO: Yeah, I -- I understand what  
7 you're saying, but, you know, you have 13, 12  
8 items here, noncompliance with travel  
9 reimbursement, no established policy for --  
10 regarding use of personal cell phones, lack of  
11 retention policy, deletion of cell phone data,  
12 lack of timely submission.

13 Would any of these -- potential front loaded  
14 billings -- would any of these have been  
15 prevented by better internal controls?

16 MR. KINCAID: I think the answer to that  
17 would be, yes, hence the recommendations within  
18 the report to enhance the district's internal  
19 controls.

20 MR. DE MEO: Okay. Thank you.

21 MS. FERTIG: So, basically, you did this  
22 because you got a complaint about an individual,  
23 but when you got into it, the individual had --  
24 you were able to clear that person but you found  
25 that there were some things that need to be

1 fixed; is that basically what we're saying here?

2 MR. KINCAID: Correct. But I'm gonna back up  
3 and reiterate what I mentioned earlier, that  
4 there were two parts of that complaint. It was  
5 in relation to Ms. Haring and there's also the  
6 violation of procurement laws. And also in  
7 relation to Ms. Haring's, or the allegation  
8 regarding Ms. Haring, we also have to look at  
9 what were their internal controls overridden by  
10 district personnel in an effort for or in  
11 collaboration with Ms. Haring? And so there's  
12 two avenues, again, there.

13 MR. JABOUIN: If I may add, Ms. Fertig, to  
14 your question? It works only one way from the  
15 Inspector General to us. So, you know, we're  
16 talking about a motion to them. They motioned  
17 down to me and at that point I have to react to  
18 it.

19 MS. FERTIG: I understand that. I understand  
20 why you did it. I understand that you did it  
21 because you got this. I understand that.

22 But this -- this encouraged you to do an  
23 audit, but what you found was totally different  
24 that what you -- it sounded like to me what you  
25 found is, yeah, we have some things we can

1 improve, but not in context to this complaint  
2 because the person wasn't even employed, but  
3 somebody was employed. I don't know who that was  
4 because --

5 MR. JABOUIN: Yeah, that has happened before  
6 where -- remember, an allegation is an  
7 allegation. When it comes in it has to be  
8 tested, reviewed, and so forth. And so we have  
9 had instances where they were proven to not be  
10 legitimate. That's happened before and it may  
11 continue.

12 MR. DE MEO: Aside from the undue influence  
13 issue, which apparently has been resolved, the  
14 most disturbing thing here to me is, the staff, I  
15 believe, told the board that there was no  
16 competitive bids required because a certain  
17 statute, Florida statute regarding copyrighted  
18 software and so on --

19 MR. JABOUIN: Observation 1.

20 MR. DE MEO: -- did not require competitive  
21 bidding.

22 Where was the control over that, legal  
23 counsel, chief of staff, somebody saying, oh, no,  
24 that's not right, they don't have any copyrighted  
25 software? That's pretty -- to me, that's almost

1 as bad as the undue influence, that we were so  
2 casual. \$15 million, 15 million. I'll tell you,  
3 I think your report is great and everything, but  
4 I do think there is a big violation of internal  
5 control and we need to tighten that up.

6 MS. FERTIG: Yeah, the charts -- the charts  
7 on how many students actually benefited from the  
8 expenditure of that were really, you know, I  
9 mean, it really made you question the thing.  
10 But, you know, it looks to me like we never got  
11 around to who was the -- or what the process was.  
12 At least, I'm not seeing it. There are a lot of  
13 allegations in here about text messages and phone  
14 calls and a lot of other things, but in the final  
15 analysis somebody ordered that software for a  
16 specific purpose and I'm -- yeah.

17 MR. MEDVIN: Dr. Lynch-Walsh?

18 DR. LYNCH-WALSH: Thank you. So it's 1:00.  
19 I'm clear till whenever. Because I don't have  
20 kids to pick up, someone else is picking them up,  
21 and there's no way we're getting this done in 30  
22 seconds.

23 So for as many times as I read this report,  
24 it's more interesting for the things it doesn't  
25 say than the things it does say. Because --

1 Anna, I can hear you.

2 MS. FUSCO: Oh, good.

3 DR. LYNCH-WALSH: And you said it's the first  
4 time and you're not familiar with audits. Stick  
5 with that.

6 So, anyway, I don't disagree with the things  
7 they found, but I do have some concerns about  
8 things that were kind of brushed aside or glossed  
9 over. So, for instance, the standards that they  
10 did perform the engagement with for forensic  
11 services and professional standards for certified  
12 fraud examiners, due professional care. The  
13 board member that attended the conference with  
14 the PCG employee and the superintendent is the  
15 one whose phone they couldn't get. That's a  
16 problem. If you wanted someone to get a phone,  
17 leaving a voicemail --

18 MR. JABOUIN: This is related to the other  
19 report, Dr. Lynch-Walsh.

20 DR. LYNCH-WALSH: No, it's not. They  
21 couldn't get her phone. She's involved in this.  
22 If you couldn't get her phone for one, you can't  
23 get her phone for the other.

24 Refresh my -- the complaint says, I would  
25 start with text messages between her and board

1 members as well as the superintendent. So when  
2 you attempted to do that, whose phones -- because  
3 there's a whole chart of whose phones they got  
4 and didn't get. Apparently, the board member did  
5 not have a school board issued phone and didn't  
6 know she was needed to turn over -- the fact that  
7 she's central to both audits is just a happy  
8 coincidence. But -- so they couldn't get her  
9 phone so you can't check text messages. This is  
10 the same board member who had to file a lobbying  
11 disclosure for the PCG employee. That would have  
12 happened in January. So in terms of having  
13 enough information, this definitely needs to go  
14 to somebody with subpoena power because then you  
15 could compel people -- well, if they've already  
16 destroyed --

17 MS. FERTIG: Well, let me ask a question.  
18 Did she get a written request for that cell  
19 phone?

20 MR. JABOUIN: So, I can describe that  
21 situation. So, I spoke to her. I left her a  
22 voicemail regarding the -- regarding the cell  
23 phone, that we needed to do the procedures, and I  
24 also spoke to her a week before at a workshop.  
25 She indicated that she would have provided her



1 cell phone if she was aware of it. I mentioned  
2 to her that I left her a voicemail. She reached  
3 out to see if there was a voicemail. She did not  
4 identify one there. But I don't think it's fair  
5 to say, to make a conclusion because there were  
6 other pieces of data that we could not receive.  
7 She did send me an e-mail. Mr. De Meo, would you  
8 care to be able to communicate that?

9 MR. DE MEO: I believe this was in the  
10 newspaper; was it not?

11 MR. JABOUIN: I'm sorry?

12 MR. DE MEO: I believe there was a news  
13 article about -- that included this language,  
14 this memo, this e-mail. Anyways --

15 DR. LYNCH-WALSH: I'd like the phone.

16 MR. DE MEO: Ms. Korn, who is my -- I am her  
17 appointee or was, I don't know, Mr. Zeman, I  
18 guess, has replaced her. Basically, she sent,  
19 she sent Mr. Jabouin an e-mail explaining that  
20 she would have provided the information had she  
21 known about it, pretty much summarizing it. And  
22 I think there was some -- she indicates there was  
23 some miscommunication between Chief Auditor and  
24 herself and that, you know, she would have given  
25 whatever she had.

1 MS. FERTIG: But let me ask a question.

2 DR. LYNCH-WALSH: May I have the floor back?

3 MS. FERTIG: If Ms. Haring wasn't involved in  
4 this because the purchase had occurred before she  
5 began employment, I'm still trying to figure out,  
6 I understand all the other issues you're talking  
7 about. I'm still trying to figure out, if  
8 something that happened in 2021 relates to a  
9 contract that was signed in 2020?

10 DR. LYNCH-WALSH: Amendment is how it  
11 relates, amendment.

12 Can I have the floor back? I wasn't done.

13 Okay. So there's a timeline here. So it  
14 depends on whether you're asking whether she was  
15 employed in one place or the other.

16 There's no dispute she was employed by PCG at  
17 the time -- not of the -- well, actually, I don't  
18 know of the May '21 invoice, but the first  
19 amendment, which gets us to 4.8 and the whole  
20 canvassing and let's go find kids using ESSER  
21 funds, she was. And there's a series of -- so  
22 essentially the people that were employed here  
23 were the superintendent, she was employed here,  
24 the board member whose phone they didn't get was  
25 here or on her way out having been removed. I

1 would suggest next time maybe we send Scott  
2 Travis to go get somebody's phone because you've  
3 got to really try harder to get a phone.

4 So all of them were here when that first  
5 amendment -- no, the current superintendent was  
6 not here when the May 18, 2021 contract was  
7 signed, but she was here on August 24th when the  
8 first amendment was signed. And there's a letter  
9 in here where she's totally owning the whole  
10 ESSER to re-enrollment campaign. That's her  
11 thing that she spearheaded.

12 So what we don't know because they don't have  
13 subpoena power is how all of this came to be.  
14 Because I'm not sure that the statement about who  
15 was actually driving the bus on how this all came  
16 to be is accurate, because we don't know who  
17 actually came up with the idea. So Jillian was  
18 already at PCG, and then the superintendent gets  
19 here, and then we have this whole campaign that  
20 references ESSER-II, but when you get to the  
21 invoice it looks like the original agreement; and  
22 I completely agree with BRI that these are not  
23 the same services. Because I, too, can read, and  
24 what the subset of services in 4.8 that comes  
25 with the amendment is specific to the

1 re-enrollment campaign and the services that were  
2 paid on the invoice that references 4.8 that we  
3 all received have to do with the interoperability  
4 services which pertain to the rest of the things  
5 under 4.1, 2, 3, 4, 5, 6. So, if they performed  
6 those services and they were coordinating, I  
7 don't know that it needs to cost 687,000, they  
8 billed 515 of it. If they did the tutoring, the  
9 summer camp and all of that and someone was  
10 coordinating, it suggests that that is, in fact,  
11 what this invoice is for, which then leaves us  
12 with a big question mark, and that was one of the  
13 reasons I said that, what's interesting is not  
14 sometimes what they did say, but what they didn't  
15 say.

16 So one of the things they said was it  
17 appeared there was no override of internal  
18 controls. Well, you can't override something you  
19 don't have. So, of course, that's their  
20 conclusion. That's why they had how many  
21 recommendations without improving internal  
22 controls? So you had to infer, like they teach  
23 kids to do, that what they're really saying is  
24 the internal controls totally suck in this  
25 district and that's why they were able to do all

1 of these goofy things. But they don't actually  
2 say that, you just have to infer it.

3 So the other thing, you know, the phone just  
4 blew my mind, that we, you know, left a voicemail  
5 and called it a day. But the 4.8 and this whole  
6 re-enrollment campaign, they, and I totally  
7 agree, say that they're not the same thing, but  
8 then we never get into, how were they paid for?  
9 How much were they? That amendment went to the  
10 school board and everything else in this contract  
11 is identified specifically line item by line  
12 item, except for two other things, with dollar  
13 amounts. And yet this, in the amendment, nada,  
14 not a number. So the school board and the idea,  
15 because at first -- this whole thing is about  
16 whatever looks most obvious is where they want  
17 you to stop thinking. And I turned this over, I  
18 was losing sleep over this thing. I haven't  
19 found anything this riveting in a long time.

20 So -- I can hear you.

21 So the 515 for 4.8 was approved with the  
22 original contract. The original contract I think  
23 was 8 million and 4.8 was in there. Then they  
24 bring in the amendment and say, well these are  
25 all the things that tie to 4.8, except that they

1 are not the same as the original 4.8. But  
2 there's no amount. And, oh, there's no  
3 additional cost to the district, there's no  
4 additional spend authority and we keep it moving.  
5 That was the first amendment.

6 So an amendment came to the board, the board  
7 was led to believe that they already approved the  
8 spend, even though the sets of services don't  
9 match, and it specifically says that there's no  
10 additional charge to the district in the  
11 agreement, itself, because I don't care what's in  
12 an executive summary, people make mistakes in  
13 those all the time. So when you go to the  
14 agreement it says that there's no additional cost  
15 to the district, which either means that the  
16 services were free, they were all -- well,  
17 actually, the agreement replaces, Exhibit D  
18 replaces the original, but it doesn't replace the  
19 original cost exhibit. But it could also mean  
20 that it's not general funds or it's coming from  
21 another source. It's not clear.

22 Generally, board items tell you the source of  
23 funds, not this amendment, except that they're --  
24 so you're sort of led to believe that it was all  
25 covered under the original agreement, except that

1 the services don't match.

2 So then -- so I've been asking repeatedly for  
3 clarity because I'm unclear if this is -- if this  
4 whole thing was about ESSER-II, a re-enrollment  
5 campaign, how much did it cost? And I'm guessing  
6 that the answer's gonna be that this -- this  
7 invoice for 515,250 is how much it costs, but  
8 then that would suggest that the services in 4.8  
9 were not performed. And they don't get into  
10 whether or not those services were actually  
11 performed or not or ask for the ESSER-II to see  
12 how the district paid it. So we haven't gotten  
13 to the other side of the house to see where the  
14 funds came from.

15 So, to me, at minimum, we have an invoice  
16 that is either disguised as something else or for  
17 services that we did or didn't get. It's very  
18 confusing and I can never tell if things are on  
19 purpose or not. And then the complaint is never  
20 really answered. I think we're all clear that  
21 the internal controls are insufficient and that's  
22 what they're really saying.

23 But in terms of the relationships and the  
24 timeline, there is a curious set of circumstances  
25 in terms of when people started, when they met

1 together, when people filed for reelection, which  
2 happened -- the board member trotted down and  
3 filed for reelection the same day that --

4 MS. FERTIG: You know, I'd be really careful  
5 about making allegations about people that you  
6 cannot prove.

7 DR. LYNCH-WALSH: I'm not making allegations.  
8 I didn't make an allegation.

9 MS. FERTIG: Well, you're making inferences.  
10 And I would just like to factually say, Dr.  
11 Mancini is here and this is her invoice and no  
12 one's even asked her yet one question about it.

13 DR. LYNCH-WALSH: Okay. But there is a  
14 timeline, and I guess you're making an inference  
15 that I'm not making. I'm just saying when people  
16 did things.

17 MR. MEDVIN: Dr. Mancini?

18 DR. MANCINI: So the period of time that the  
19 auditors looked at spans two different contracts.  
20 There was a contract before this for five years  
21 and the new contract was initiated May 18th,  
22 2021. So you need to understand that there is a  
23 difference because some of the invoices that are  
24 in question are related to services on a previous  
25 contract.



1           The services in section 4.8 cover both  
2 tutoring and the Ed Recovery Center of  
3 Operations, which was the reengagement campaign,  
4 and the second part that's above that  
5 500-something thousand dollars, the missing  
6 amount, is related to dashboards that were  
7 created after that reengagement campaign. So  
8 that line 687 total was spend down.

9           DR. LYNCH-WALSH: Where is the other -- which  
10 invoice is the other one then?

11           DR. MANCINI: I don't know if they included  
12 it or if Mr. Jabouin included it in that file  
13 that was sent to everyone.

14           MS. FERTIG: So the district had a contract  
15 for five years and then they entered into a new  
16 contract in January of 2021.

17           DR. MANCINI: May 18th, 2021.

18           MS. FERTIG: May 18th, 2021?

19           DR. MANCINI: Correct.

20           MS. FERTIG: Okay.

21           DR. MANCINI: And many of the people -- the  
22 primary people involved with that contract are no  
23 longer with the district or are unavailable due  
24 to a health issue.

25           MS. FERTIG: Okay. I don't like to name

1 names, but I just -- I feel like we've been  
2 naming names and saying a lot of things, so can I  
3 ask who was involved with that contract?

4 DR. MANCINI: Dan Gohl and Tara Rodger.

5 MS. FERTIG: Okay. Thank you.

6 MR. MAYERSOHN: Mr. Chair?

7 I don't know, I mean, when I say you guys  
8 found no, obviously, problems with this contract,  
9 but you did find -- exposed other material  
10 weaknesses. And being an elected official, to  
11 me, having gone through public records training,  
12 having gone through public records training on --  
13 as a school board advisory member, records  
14 retention has always been drilled into us --

15 MS. FERTIG: Absolutely.

16 MR. MAYERSOHN: -- as a responsibility,  
17 whether I'm on a personal phone or a city phone  
18 or somebody else's phone, I am the custodian of  
19 those records and it is my responsibility. And I  
20 understand Ms. Korn's thing, if somebody asks me,  
21 there is no period of records retention. So if  
22 she's had this, and I don't know what the  
23 timeframe is, whether three years, five years, 10  
24 years, I believe she has a responsibility to  
25 provide those records. And that gets back into

1 subpoenaing. Now, again, you don't have that  
2 ability, but whether the state does or whoever  
3 else does, needs to produce those phones. And if  
4 those phones have been cleared of those records,  
5 then, you know, whatever legal channels are  
6 provided. But to see a report where we didn't  
7 get the phone, we couldn't get the phone, if the  
8 information has been cleared, I don't know from a  
9 technology standpoint whether you can, you know,  
10 find it. I mean, if it's wiped out, it's wiped  
11 out. So -- but that's something very clearly  
12 that we go through as advisory members, as an  
13 elected official to ensure that those public  
14 records -- if I use my personal phone and I  
15 happen to text somebody, a lobbyist on something,  
16 the lobbyist is responsible to report that  
17 they've met me, and what they said, and whatever  
18 it is. They have to file a report. But on the  
19 other hand, I'm gonna make sure I retain that  
20 record to protect myself.

21 MS. FERTIG: So I think you're right on what  
22 the most serious thing in here is, which is the  
23 district has no record retention system. And, I  
24 mean, I know what Fort Lauderdale has, it sounds  
25 like you have a similar thing. I go on this all

1 the time to see who's had a conversation, you  
2 know.

3 MR. MAYERSOHN: Right.

4 MS. FERTIG: And it's very, very transparent.  
5 And it's a rule the lobbyists have to report  
6 meetings, phone calls, text message, whatever  
7 communication they have with an elected official.  
8 And at a minimum I think that's something that  
9 the district needs to do. And would like to  
10 forward that.

11 On the other hand, it wasn't in place here.  
12 And what records there are in place here, I don't  
13 know if they're attached to this document.

14 So I -- you know, I would tell you that we do  
15 have a lobbyist registration list. We do have  
16 contacts from board members who report contact  
17 with that. And I don't know that you can  
18 construe anything from that, but I agree with  
19 you, there should definitely be, the number one  
20 thing that I think comes out of this audit is  
21 there needs to be a policy where school board  
22 members and others, probably, if we had one on a  
23 committee like this, you would maintain that  
24 record and report the contact.

25 MR. MAYERSOHN: No, well, there are -- like I

1 said, there are systems even now, and I say  
2 social media, where the concern is if somebody  
3 puts out something on social media, is that a  
4 public record? Some of those laws have slightly  
5 changed. I know as far as, you know, lobbyist  
6 reporting or whatever, some of those laws have  
7 slightly changed. But in general I've always  
8 been taught, whatever I write or whatever I do to  
9 keep record of it, to protect myself.

10 MR. JABOUIN: Mr. Mayersohn and Ms. Fertig,  
11 the recommendations that the auditors have on 9  
12 as far as deletion of cell phone data; 10, lack  
13 of retention policy on text messages; 11, no  
14 policy on the use of cell phone, personal cell  
15 phones for BCPS business; those are meant to  
16 improve that control environment to prevent these  
17 type of situations, so --

18 MR. MAYERSOHN: But I would -- and I don't  
19 mean to interrupt you, but I would even go  
20 further than that to ensure that, again, when you  
21 go through, it's required, ethics training, that  
22 part of it is signed off that you understand, you  
23 know, whatever your requirements are, which is  
24 part of, I mean, again, sunshine law, public  
25 records, the whole litany of it.

1 MR. JABOUIN: So to make sure this is  
2 imbedded in the training as well is what I'm  
3 thinking of.

4 MR. MAYERSOHN: Well, clearly imbedded in  
5 training that, you know -- I mean, you've got a  
6 new board coming up. They've already started  
7 texting people or whatever it is. As being  
8 elected and not necessarily sworn in, you now are  
9 obligated to provide or you come under sunshine  
10 law. So if I were to text, you know, and bring  
11 up, you know, Dr. Zeman, and I'm texting him and  
12 I'm a lobbyist and I said, hey, there's something  
13 coming up on the next board meeting, I just want  
14 to let you know, can we have discussions, he  
15 should be informed to say, are you registered?  
16 Because otherwise I can't have a discussion with  
17 you.

18 MS. FERTIG: And that lobbyist should -- I  
19 mean, you can come up with this. I think lots of  
20 public groups have a system that the school board  
21 could easily replicate where the lobbyist reports  
22 the contact, whether it's text, phone, Zoom --  
23 whatever it is, whatever type of contact, whether  
24 it was in person, it's reported and then there's  
25 no question. I, personally, as a member of the

1 public just love that, because if there's an  
2 issue, I guarantee you I'm gonna go see who's had  
3 conversations. So I think it's a great thing.  
4 It should be done and I'm amazed that it wasn't  
5 done.

6 MR. MAYERSOHN: Does the school board have a  
7 lobbying registration?

8 MRS. MARTE: Yes.

9 MR. MAYERSOHN: Is it -- is it -- can you  
10 explain that, Ms. Marte, what's in place?

11 MRS. MARTE: Through the Chair?

12 So Ms. Coker's office, via me, reports before  
13 every board meeting if any lobbyists have  
14 registered to speak on any items. So we do have  
15 a registration system.

16 MR. MAYERSOHN: No, I'm talking about a  
17 system where, like, for example, and I bring up,  
18 I just recently had it where I met with Tesla.  
19 The lobbyist for Tesla has to register.

20 MS. FERTIG: Yes, it's on-line.

21 MRS. MARTE: We do have a registration  
22 system; yes.

23 MR. MAYERSOHN: So it's a virtual, it's an  
24 on-line platform that somebody can go up and see  
25 who is representing, let's say, a specific bunch?

1 MRS. MARTE: Yes.

2 MR. MAYERSOHN: And then they report when  
3 they meet with a school board member?

4 MS. FERTIG: The school board member reports,  
5 currently.

6 MR. MAYERSOHN: No. No, no, no.

7 MS. FERTIG: That's what I'm saying to you.

8 MR. MAYERSOHN: The school board member  
9 doesn't have to.

10 MS. FERTIG: I'm saying to you that currently  
11 if you go on-line --

12 MR. MAYERSOHN: No, currently, the law is is  
13 that like when I met with Tesla I don't have to  
14 report that.

15 MS. FERTIG: No, I understand that. I  
16 understand that. What I'm telling you is, if you  
17 go on-line right now on the school board page, on  
18 the website go to the school board page and look,  
19 there's a lobbyist registration list of  
20 registered lobbyists. And you can also find out  
21 who has filed forms, but it's on the school board  
22 member.

23 What I'm saying is, with the City of Fort  
24 Lauderdale, it's on -- and it sounds like you all  
25 have the same thing, you have a web page and you



1 go on there and the lobbyist has reported whether  
2 they have had a phone call, a text, whatever, and  
3 you have a clear record of what happened.

4 And my thought is, that's what the school  
5 district needs to do, Ms. Marte. I don't think  
6 it would be that hard because so many people do  
7 it.

8 MR. MAYERSOHN: No, that's what I'm saying.  
9 The law has changed where the lobbyist is  
10 required to report.

11 But what disturbs me more so than anything  
12 else is the public records retention. As I said,  
13 if I have a cell phone, whether it's a school  
14 board employee or a school board member and I  
15 have a personal phone, whatever information goes  
16 back and forth has to be kept as a public record  
17 if it's related to your job, this responsibility.  
18 I mean, if you're texting back, hey -- you know,  
19 I'm texting to my son and say, yeah, I'll be  
20 there in 10 minutes, I don't have to retain that.  
21 But if I'm talking about an issue or  
22 communicating, that becomes a public record,  
23 especially something that I'm going to be voting  
24 on.

25 MS. FERTIG: I hate to say this, but could we

1 take a two-second break? I need to go pay for  
2 more parking because I thought we were going to  
3 be concluding at 1:00.

4 MR. MEDVIN: We're going to be concluding  
5 very soon.

6 MS. FERTIG: All right.

7 MR. MEDVIN: Dr. Lynch-Walsh?

8 DR. LYNCH-WALSH: So I just want to take us  
9 back to this invoice so I'm clear on what it  
10 paid -- what the district was invoiced for and  
11 what it paid for. Because, generally speaking,  
12 invoices should reflect whatever it is you're  
13 paying for.

14 So the entire amount associated with 4.8  
15 687,000, give or take. Invoice Number 222076  
16 dated November 9th specifies that it's the  
17 service period May 1st, 2021 through October  
18 15th, 2021, and it is for the interoperability  
19 services Education Recovery Center of Operations  
20 4.8, 515,250.

21 What is that actually for? Is that for the  
22 main 4.8 as described? Because it matches. This  
23 matches what's in 4.8, district wide coordination  
24 of logistics and accountability with SBBC  
25 organization and community partners to deliver in

1 school intensive tutoring, out of school summer  
2 programs and other wrap around services designed  
3 to support students not meeting academic  
4 progress, which would appear to be coordinating  
5 all of the other things that are in this 4.0  
6 section.

7 DR. MANCINI: The coordination of the  
8 tutoring in 4.1 and 4.2 is in a different line.

9 DR. LYNCH-WALSH: Oh, well, that gets us back  
10 to --

11 DR. MANCINI: Because you have 4.1, 4.2 and  
12 there are sections of that that we did not  
13 utilize. And then you have 4.6 and 4.7.

14 DR. LYNCH-WALSH: Yeah, 4.6 and 7 seem to  
15 duplicate 4.8, and duplication was sort of a  
16 recurring theme here.

17 But what I'm saying to you is that the  
18 invoice specifically says interoperability  
19 services Education Recovery Center of Operations,  
20 4.8, and then we also got an Excel spreadsheet  
21 where it referenced a purchase order that listed  
22 University Tutors, which then, also, suggests  
23 that these things are related.

24 What I'm not seeing anywhere are words like  
25 ESSER-II re-enrollment campaign, dashboard,

1 nowhere on an invoice, nowhere in a purchase  
2 order.

3 So if you're saying -- so this 55,250 was for  
4 what?

5 DR. MANCINI: It's my understanding that was  
6 related to the reengagement campaign.

7 DR. LYNCH-WALSH: Your understanding from  
8 whom? Because as someone pointed out --

9 DR. MANCINI: From the work that was done  
10 because I did not come into this until November.  
11 So if you notice in some of the records you'll  
12 see an enormous amount of e-mails under my name  
13 because I asked a lot of questions to try and  
14 figure out what was associated with what.

15 DR. LYNCH-WALSH: Right. But we know that  
16 the superintendent was the lead on this  
17 re-enrollment campaign because she has a letter  
18 of recommendation and very clearly took  
19 ownership. And, in fact, in the letter it said  
20 it was so successful that she brought a board  
21 member with her to the IT conference in February  
22 to talk about how successful it was. And in the  
23 report I believe that when she was asked about it  
24 she said there was no academic plan so she had to  
25 intervene and deal directly with PCG.

1           So you're telling me that -- and I get it,  
2 people's names are on a lot of things around  
3 here, and they're like, ooh, your name's on it.  
4 So what you're saying is that's your  
5 understanding, but, in fact, this invoice may or  
6 may not actually -- it could be for what it says  
7 it is, but people are telling you it's for the  
8 re-enrollment campaign. Got it. Okay.

9           So then the other invoice that gets us to  
10 687, does anyone know the invoice number for  
11 that?

12           MS. HARPALANI: This is Jennifer Harpalani.  
13 The second invoice is 226841.

14           DR. LYNCH-WALSH: 226841?

15           MS. HARPALANI: Yes. And that was for the  
16 amount of \$171,750. That brings the total up to  
17 687.

18           DR. LYNCH-WALSH: That's lovely. Okay. So  
19 in the invoices that we got, because these things  
20 don't --

21           MS. HARPALANI: It was in the invoice that  
22 was provided.

23           DR. LYNCH-WALSH: It was or wasn't?

24           MS. HARPALANI: Yes, it was.

25           DR. LYNCH-WALSH: So which of these documents

1 would it be, because they're not by invoice  
2 number, which was really frustrating?

3 MS. HARPALANI: It was -- it was 5402662757  
4 and it has the description Education Recovery  
5 Center of Operations.

6 DR. LYNCH-WALSH: Hold on I'm still, 266 --

7 MS. HARPALANI: 2757. It should be right  
8 before the two line items. I think one was a  
9 combined invoice.

10 DR. LYNCH-WALSH: Yeah, I'm still trying to  
11 find the 266.

12 MR. JABOUIN: Is the concern, Dr.  
13 Lynch-Walsh, that ESSER funds were used for this?

14 DR. LYNCH-WALSH: Well, that's my next thing.

15 MR. JABOUIN: We're gonna run out of time.

16 DR. LYNCH-WALSH: I don't see that invoice in  
17 here. I don't see that number. You said  
18 540266 --

19 MR. JABOUIN: What I would like to do is take  
20 your concern into the audit that's being done,  
21 the single audit, and I can talk about that  
22 concern with the auditors.

23 DR. LYNCH-WALSH: Well, my next question. So  
24 if ESSER-II funds were used, because the district  
25 had 8.4 million allocated for non-enrollment and

1 in what was submitted to the state I can account  
2 for about three and a half, but my next question  
3 is, how did we spend the difference, and that  
4 presumably we spent it in the last school year?  
5 It was what I thought was a simple question but  
6 since I couldn't get an answer I'm asking the  
7 state already.

8 But if someone knows in this room, that would  
9 be great. Because I kind of go to the Pat Reilly  
10 school of audits, where, you know, if you bump  
11 into something along the way, you started asking  
12 questions about that, too.

13 So we had an \$8.4 million allocation for  
14 22-23 and 23-24 I can see about three and half  
15 million. Presumably we spent ESSER-II funds,  
16 especially on the re-enrollment campaign, but it  
17 sounds like we're trying to say at best we spent  
18 a few hundred thousand on the re-enrollment  
19 campaign and I'm just trying to confirm that.

20 And I only start asking a thousand questions  
21 when you don't confirm my simple ask when I  
22 wasn't really thinking that anybody was up to  
23 something.

24 MR. MEDVIN: Okay. We're gonna have to cut  
25 the meeting short. Well, not short it's 1:30,

1 whatever. Unfortunately, we can't schedule a  
2 special meeting in December because of all kinds  
3 of conflicts. The next meeting is scheduled for  
4 January 26th.

5 I'd like it to say in advance, if it's  
6 possible if we could do the 9:00 meeting again to  
7 give us some extra time, we could consider that.

8 DR. LYNCH-WALSH: Well, the board could also  
9 decide to refer this to the Auditor General,  
10 because that's another, this is like another one.

11 MR. MEDVIN: I think they have more to  
12 discuss on it.

13 DR. LYNCH-WALSH: Pardon?

14 MR. MEDVIN: I think we have more to discuss  
15 on it.

16 DR. LYNCH-WALSH: Right. Well --

17 MS. FERTIG: Are you saying -- is there any  
18 possibility of setting a special meeting?  
19 January 26th seems a long time to leave all of  
20 these statements that have been made out there.

21 MR. MEDVIN: Well, December doesn't work.

22 MR. JABOUIN: Yeah, the challenge, Ms.  
23 Fertig, is the unavailability of staff and the  
24 limited time frame between the Thanksgiving  
25 holidays and when the district individuals leave,



1 when people have to come back, when the package  
2 has to be ready. So people don't get back until  
3 January 7th, and then we have to get the package  
4 ready like a week ahead of time. So there's a  
5 lot of factors that go into it.

6 MS. FERTIG: Yeah, I don't know that we need,  
7 I wasn't suggesting a new packet. I was  
8 suggesting that we all maintain, keep our records  
9 from today's packet and finish this conversation.

10 MR. JABOUIN: I'll look into it on that end.

11 MS. FERTIG: I just am concerned that there  
12 are so many statements out there that have been  
13 made that we need to just kind of narrow in on  
14 and get accurate information.

15 MR. JABOUIN: I'll take a look into that. I  
16 believe he's going to let the public speaker  
17 speak.

18 MR. MEDVIN: Do we have any public comments  
19 before we run?

20 MR. JABOUIN: Ms. Fusco, your comments? Two  
21 minutes? Ms. Fusco?

22 MR. MEDVIN: Does anybody have any public  
23 comments?

24 MS. FUSCO: Yes, I do.

25 MR. MEDVIN: Right now. You've got two

1 minutes. We've gotta run.

2 MS. FUSCO: First, could you restate when you  
3 set for the next meeting? I apologize, I didn't  
4 hear it.

5 MR. MEDVIN: It's scheduled for the 26th of  
6 January.

7 MS. FUSCO: Okay.

8 MR. MEDVIN: We're trying to find an earlier  
9 date in addition because it so far out.

10 MS. FUSCO: Okay. Alrighty. Anna Fusco.

11 Listening to the conversation, you have a  
12 reputable company that I see did this, that  
13 they're in the top 25 in the country nationally  
14 ranked and you have a particular member of  
15 committee that wants to tend to berate and trash  
16 instead of just asking direct questions and  
17 having a real question.

18 We see a lot of conversation happening, but  
19 we haven't really heard direct questions. It's  
20 more roundabout. And I also heard several times  
21 about a timeline that was clearly stated. Thank  
22 you, Ms. Fertig. It was well presented. There  
23 was another particular member that's not a voting  
24 member that sits at the table that gave  
25 definitive answers. And I did hear, but we're

1 not talking about what we don't see. We're not  
2 talking about what we didn't read.

3 I'm an educator and it's not how things  
4 should work. There's been information. There's  
5 looked into. There's been conversations. We're  
6 hearing about spreadsheets and invoices and so  
7 forth. And we know it's out there and it's  
8 public record. And also hearing people's names  
9 mentioned. And I'm just going to state it for  
10 the record Jill Haring was an impeccable employee  
11 of Broward County Public Schools for 23 years,  
12 highly effective, well respected. And, yes, she  
13 did work for the Broward Teachers Union for two  
14 years. And she was not an active employee in  
15 Broward Schools at the time, but still employed.  
16 And to hear a particular person, that's all they  
17 do, is just attack without facts. Again, having  
18 seen facts from, well, we're not seeing what we  
19 don't see.

20 And I'd just like to state for the record, I  
21 appreciate those that asked fruitful questions,  
22 chimed in and tried to deescalate the attack and  
23 the unnecessary berating, which, this is one of  
24 the most professional committees I've seen. And  
25 I appreciate it and I know you guys all have

1       respectable titles and put in the work. But to  
2       get it moving faster it would be better if the  
3       chair would importantly not continue to allow a  
4       particular member to sit there and attack  
5       citizens.

6               MR. MEDVIN: Thank you. Your two minutes is  
7       up.

8               MS. FUSCO: Thank you.

9               MR. MEDVIN: We'll take it under advisement.  
10       Happy Thanksgiving everybody.

11              MR. MAYERSOHN: Mr. Chair, been -- before we  
12       adjourn, can I just ask if -- and, again, making  
13       a motion, because, again, Mr. Jabouin said to get  
14       information we have to make it as a committee, so  
15       if Mr. Vignola or whoever legal counsel can opine  
16       on the requirements of retaining public records  
17       and the obligations that are required?

18              MS. FERTIG: And can I add to that and I'll  
19       second it?

20              MR. MAYERSOHN: You can add whatever you  
21       want.

22              MS. FERTIG: And also the requirement, the --  
23       some kind of a transparent requirement for us to  
24       see --

25              MR. JABOUIN: Quick question for you, Ms.

1 Fertig? Do you want him to do this at the board  
2 level or do you want him to discuss that with the  
3 audit committee?

4 MS. FERTIG: I just think that for the whole  
5 district, the audit committee, the board and  
6 everybody, we need to have a conversation on  
7 having a transparent lobbyist thing and --

8 MR. MAYERSOHN: Right. Whether you're a  
9 public employee or an elected official, there are  
10 rules that apply for maintaining public records.

11 MR. JABOUIN: And what are we asking Mr.  
12 Vignola?

13 MR. MAYERSOHN: So we're asking Mr. Vignola  
14 to provide an opinion, or, you know, in other  
15 words, what the requirements are.

16 MRS. MARTE: A legal summary.

17 MR. MAYERSOHN: A legal summary of what the  
18 retention records are. Are you required to, you  
19 know, retain the record after you leave your  
20 employment or does that cease? You know, and,  
21 again, I don't want to say penalties, if you  
22 erase records or not -- you know, whatever it may  
23 be. I mean, he -- he may retain, you know, what  
24 the sunshine law is, public records, but, again,  
25 so everybody is aware of it, I think it's

1 important to know.

2 MS. FERTIG: Are we able to tack on set up a  
3 process for lobbyist registration --

4 MR. MAYERSOHN: And including reviewing the  
5 lobbyist registration.

6 MS. FERTIG: A lobbyist contact log is what  
7 they call it.

8 MR. JABOUIN: All right. Thank you.

9 MR. MAYERSOHN: So that's my motion.

10 MS. FERTIG: Second.

11 DR. LYNCH-WALSH: Can we include what's  
12 already in the board member training? Because  
13 someone was telling me that that was covered,  
14 text messages were covered in the December 7th  
15 ethics training.

16 MR. MAYERSOHN: Whatever -- I just want Mr.  
17 Vignola to create a legal --

18 DR. LYNCH-WALSH: Right. But it would be  
19 helpful to see what they've already been trained  
20 on, because --

21 MS. FERTIG: But as much as they've been  
22 trained the district does not have a transparent  
23 place for us to go and look and see what that  
24 contact's been, whereas most municipalities and I  
25 think the county have that. And that is, I'm

1 just including that in this for the legal  
2 department to figure out how they're going to do  
3 that. That has nothing to do with training.

4 MR. MAYERSOHN: No, but, Nathalie, we've been  
5 trained 25 million times on public records,  
6 sunshine law. Every year I have to go through  
7 four hours of training. You know, I still do it.  
8 Whether I've done it or not, I still do it every,  
9 you know --

10 DR. LYNCH-WALSH: Right. But I assume you're  
11 not deleting your text message.

12 MR. MAYERSOHN: So that's my motion. It was  
13 seconded.

14 MS. FERTIG: I seconded it. Can we just say,  
15 yes?

16 MR. MAYERSOHN: Can we -- all those in favor?

17 COMMITTEE MEMBERS: Aye.

18 MR. MAYERSOHN: There you go.

19 MR. JABOUIN: It's unanimous. Adjourned.  
20 Thank you. Happy Thanksgiving everyone.

21 (Meeting was concluded at 1:38 p.m.)  
22  
23  
24  
25

REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

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

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

Dated this 28th day of November, 2022, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter



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