

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, MARCH 2, 2023
11:04 A.M. - 1:50 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ANDREW MEDVIN, CHAIR
MS. MARY FERTIG, VICE CHAIR
3 MS. RUTH CARTER-LYNCH
MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
MS. ITOHAN IGHODARO (Telephonic)
5 DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN (Telephonic)
6 MS. JACLYN STRAUSS
MR. PETER TURSO

7

8 OFFICE OF THE CHIEF AUDITOR STAFF:

9 MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
10 MS. MEREDITH ARLOTTA, Manager, Operations
MS. ANN CONWAY, Manager, Internal Funds Audit
11 MS. JENNIFER HARPALANI, Information Technology Audits
MS. NAKIA GOULDBOURNE, Senior Auditor
12 MS. ELENA PRITYKINA, Auditor III
MS. JENNIFER DAILEY, Clerk Spec C
13 MS. WANDA RADCLIFF, Clerk Spec B
MS. ASHLEY ACEVDEO, Inventory Audit Specialist

14

15 DISTRICT STAFF:

16 MS. LORI ALHADEFF, SBBC School Board Chair, District 4
MRS. JUDITH MARTE, Deputy Superintendent, Operations,
17 Office of the Deputy Superintendent, Operations
DR. MARILYN DOYLE, Deputy Superintendent, Teaching &
18 Learning, Office of the Deputy Superintendent,
Teaching & Learning
19 DR. VALERIE WANZA, Acting Chief of Staff
DR. NICOLE MANCINI, Chief Academic Officer, Office of
20 the Chief Academic Officer
DR. JOSIAH PHILLIPS, Chief Information Officer, Office
21 of the Chief Information Officer
MS. ERUM MOTIWALA, Chief Financial Officer, Office of
22 the Chief Financial Officer
MR. TED TOOMER, Acting Associate Superintendent
23 Non-Traditional Schools
MR. ERNIE LOZANO, Executive Director, Behavioral
24 Threat Assessment
MS. KIM PUNZI-ELABIARY, Task Assigned Manager
25 Behavioral Threat Assessment

1 MS. MICHELLE BRYANT-WILCOX, Purchasing Agent III,
Procurement & Warehousing Services

2 MR. ERIC SEIFER, Process Analyst

3

INVITED GUESTS:

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MR. BEN KINCAID, Partner, Carr, Riggs & Ingram CPAs &
Advisors (Telephonic)

5

MR. ROB BROLINE, Partner, Carr Riggs & Ingram CPAs &
Advisors

6

MR. DAVID LUKER, Director, RSM (Telephonic)

7

MR. MATTHEW BLONDELL, Business Risk Consulting, RSM
(Telephonic)

8

MR. CHRIS GUMS, Risk Advisory Services, RSM
(Telephonic)

9

MS. LAURA MANLOVE, Director, RSM (Telephonic)

10

MS. NATALEE WALLACE, Risk Consulting Director, Process
Risk and Controls, RSM (Telephonic)

11

MS. JENNIFER MURTHA, RSM (Telephonic)

12

MS. JAMIE BARDEE, RSM (Telephonic)

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MS. KATHLEEN LANGAN, AECOM

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MS. ASHLEY CARPENTER, Atkins

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MR. TIM BASS, Court Reporter, United Reporting, Inc.

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GUESTS:

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KIMBERLY BURKE MOHORNE, Pompano

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CHERIE SANDERS, PCG

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1 Thereupon, the following proceedings were had:

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3 MR. MEDVIN: Good afternoon everybody.

4 Can we please rise for the Pledge of
5 Allegiance?

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

8 THE COURT: Mr. Jabouin, do the roll call.

9 MR. JABOUIN: Good morning. Joris Jabouin,
10 Chief Auditor. For the roll call, Ms. Ruth
11 Carter-Lynch?

12 MS. CARTER-LYNCH: Here.

13 MR. JABOUIN: Ms. Rebecca Dahl?

14 MS. DAHL: Here.

15 MR. JABOUIN: Mr. Anthony De Meo? Mr. De
16 Meo?

17 MR. DE MEO: Present.

18 MR. JABOUIN: Ms. Mary Fertig.

19 MS. FERTIG: Here.

20 MR. JABOUIN: On the line do we have Ms.
21 Itohan Ighodaro?

22 (No response.)

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

24 DR. LYNCH-WALSH: Here.

25 MR. JABOUIN: Do we have Mr. Robert Mayersohn

1 on the line.

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: And you're here until 11:45,
4 Mr. Mayersohn.

5 Mr. Andrew Medvin?

6 MR. MEDVIN: Here.

7 MR. JABOUIN: Ms. Phyllis Shaw?

8 (No response.)

9 MR. JABOUIN: Ms. Jaclyn Strauss?

10 MS. STRAUSS: Present.

11 MR. JABOUIN: Mr. Peter Turso?

12 MR. TURSO: Here.

13 MR. JABOUIN: The district staff; Ms. Marte?

14 MRS. MARTE: I'm sorry. Good morning.
15 Judith Marte, Deputy Superintendent Operations.
16 I'm going to pardon my voice today. I've had
17 some surgery, so I'm a little bit limited, but
18 fine, I'm fine.

19 DR. DOYLE: Marilyn Doyle, Deputy
20 Superintendent Teaching & Learning.

21 MR. TOOMER: Ted Toomer, Acting Associate
22 Superintendent Nontraditional Schools.

23 MR. JABOUIN: In the corner?

24 MS. WILCOX: Michelle Wilcox, Purchasing.

25 MR. BROLINE: Rob Broline, partner with Carr

1 Riggs & Ingram.

2 MS. HARPALANI: Jennifer Harpalani, Office of
3 the Chief Auditor.

4 MS. ARLOTTA: Meredith Arlotta, Office of the
5 Chief Auditor.

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

8 MS. GOULDBOURNE: Nakia Gouldbourne, Office
9 of the Chief Auditor.

10 MS. DAILEY: Jennifer Dailey, Office of the
11 Chief Auditor.

12 MS. ARCESE: Ali Arcese, Office of the Chief
13 Auditor.

14 MS. RADCLIFF: Wanda Radcliff, Office of the
15 Chief Auditor.

16 MS. ACEVEDO: Ashley Acevedo, Office of the
17 Chief Auditor.

18 MR. JABOUIN: And Ms. Motiwala?

19 MS. MOTIWALA: Erum Motiwala, Chief Financial
20 Officer.

21 MR. MEDVIN: Are there any additions to the
22 agenda from the floor?

23 (No response.)

24 MR. MEDVIN: I am proposing an addition to
25 Item 7. In addition to welcoming Ms.

1 Carter-Lynch, welcome our other new member, Mr.
2 Peter Turso, and, hopefully, Dr. Smiley will be
3 here and if she's here we'll give her a moment to
4 address us.

5 Can I have a motion to accept the agenda as
6 amended?

7 MS. CARTER-LYNCH: So moved.

8 MS. FERTIG: So moved.

9 MR. MEDVIN: Second, please?

10 MS. FERTIG: And I'll second.

11 MR. MEDVIN: All in favor?

12 COMMITTEE MEMBERS: Aye.

13 MR. MEDVIN: Opposed?

14 (No response.)

15 MR. MEDVIN: The agenda carries.

16 Mr. Jabouin?

17 MR. JABOUIN: Good morning. Joris Jabouin,
18 Chief Auditor.

19 I just wanted to remind everybody to please
20 speak into the microphone. This would be of
21 assistance when you speak. Also, state your name
22 so our court reporter can identify you. The
23 meeting is being livestreamed and there are
24 individuals that are on the phone, so speaking
25 into the microphone will transmit the voices for

1 those particular areas.

2 The agenda has timeframes. They do serve as
3 a guide, but they are provided to district staff,
4 they're provided to the consultants that are
5 dialing in, and they utilize those to be able to
6 come in and out of their meetings and their
7 various responsibilities. We are respectful of
8 the audit committee's time. We do realize this
9 is another quick meeting that we had asked in a
10 very short timeframe and we appreciate the time
11 that you volunteer to the district. There is
12 another meeting that occurs in this room and so
13 we do want to be careful of the time because of
14 that.

15 Regarding the audit committee meeting minutes
16 for the February 16th meeting, they did arrive on
17 Friday. We were not able to print those out. We
18 will include them into the package for the next
19 meeting. I did get a chance to email them on
20 Monday. If some of you had a chance to look at
21 them, we have documented all of the motions that
22 were passed and all of the discussions that
23 occurred.

24 Although it's not presented for approval, it
25 is important to note whether or not we've

1 captured those motions and that the committee
2 vote as a committee as a whole, not an individual
3 member. So we did do, in accordance to what the
4 committee had asked for in accordance to their
5 past motions. And those motions were emailed to
6 the board members. I did also email them to the
7 audit committee members as well.

8 Since the last meeting a couple of
9 significant items as well. The independent
10 reports over internal control over financial
11 reporting, the management letter and the
12 independent accounts reports, those were all
13 certified by my team and filed with the different
14 government organizations like the Auditor
15 General, the Florida Department of Education, the
16 U.S. Department of Education, and the Florida
17 Federal Audit Clearinghouse.

18 That concludes my reports. I will
19 acknowledge some new members to the meeting
20 before the Chair -- and in the corner can you
21 indicate your name, please?

22 Can you please announce your name for the
23 record?

24 DR. LYNCH-WALSH: She's a guest.

25 MR. JABOUIN: Please state your name, please.

1 MS. BURKE MOHORNE: Kimberly Burke Mohorne.

2 MR. JABOUIN: Thank you.

3 And we have?

4 MS. ALHADEFF: Lori Alhadeff, school board
5 member, District 4, chair of the school board.

6 MR. MEDVIN: Welcome to you all. My comments
7 are quite brief. We do have a time constraint.
8 Let's try to meet it.

9 Ms. Alhadeff, welcome. It's nice to have a
10 school board member join us.

11 Okay. Item 7. Joris?

12 MR. JABOUIN: I'm sorry?

13 MR. MEDVIN: New members, welcome them.

14 MR. JABOUIN: Oh, yes. Thank you to the new
15 members of the audit committee. We have carved
16 out some time in the agenda for you to speak
17 about yourself a little bit and to enlighten the
18 community and the public a little bit about you.
19 Take as long as you want to describe yourself.
20 If we could please start with Ms. Carter-Lynch.

21 MS. CARTER-LYNCH: Well, you know, I'm one of
22 those that my motto is be brief, be good, and be
23 gone.

24 Ruth Carter-Lynch, and I spent 35 years in
25 corporate America. My claim to fame is I have

1 two fabulous daughters and 10 grandkids. And I
2 have just slid into my sassy, sizzling 70s. So I
3 just had a birthday February the 13th.

4 MS. STRAUSS: Happy Birthday.

5 MS. CARTER-LYNCH: So I'm excited about being
6 70. You wake up smarter, trust me. I have been
7 in this arena for the last 20 years. Started out
8 working with the Charter School Task Force for
9 Broward County Public Schools and then I was
10 hired by the charter schools of the State of
11 Florida, the Florida Consortium of Public Charter
12 Schools. But I'm still -- my passion is making
13 sure we take care of all of our children. And
14 that's every child in Broward County. But we do
15 have to make sure we are cognizant and conscious
16 that there are students in areas in this county
17 that need a lot of help and a lot of assistance.
18 So we'll get into that later, but that's not it.
19 And like I said, Ruth Carter-Lynch -- oh and I'm
20 married to Mr. Wonderful. That's another piece.
21 And one thing about me, you will find that I will
22 not use a bucket of words to express a spoonful
23 of thought. So, at the end of the day, Ruth
24 Carter-Lynch.

25 MR. JABOUIN: Thank you, Ms. Carter-Lynch.

1 Mr. Turso?

2 MR. TURSO: Good morning. My name is Peter
3 Turso. I have two children. I have one child
4 that is still in Broward County Public Schools,
5 seventh grader, I have a high schooler that has
6 moved on out of the district to FAU High School
7 and I have been self-employed my entire adult
8 life for the 30 -- 30-something many years. I'm
9 trying to be as brief as my predecessor was. I
10 have an extraordinary passion for making sure
11 that all children absolutely get the best
12 possible benefits from their education. And,
13 unfortunately, it does come down to money, and
14 that's why I'm here. And I want to see every
15 dollar go to the betterment of our children and
16 to the betterment of our educators, without any
17 question. That's all I got. My name is Peter
18 Turso.

19 MR. MAYERSOHN: Thank you and welcome, both
20 of you.

21 MS. CARTER-LYNCH: Thank you.

22 MR. JABOUIN: I just want to recognize Dr.
23 Phillips.

24 DR. PHILLIPS: Do I introduce myself?

25 MR. JABOUIN: Yes, please.

1 DR. PHILLIPS: Okay. Hello everyone. I'm
2 Dr. Joe Phillips. I'm the Chief Information
3 Officer of the district. I got here at the very
4 end of April early May of last year.

5 MR. MEDVIN: Welcome.

6 MR. JABOUIN: Agenda Item Number 8, this is
7 our Audit of Internal Funds of 58 schools. This
8 audit was completed by internal funds audit
9 manager Ann Conway and her team.

10 On the table of contents we have the list of
11 schools that were reviewed. There were no
12 exceptions. I do ask the committee to consider
13 proceeding to transmission in light of our robust
14 schedule. But that is move forth with no
15 exceptions of those 58 schools.

16 MR. MEDVIN: Comments? Ms. Fertig?

17 MS. FERTIG: Yeah, I'd like to move to
18 transmit with congratulations to the schools for
19 their excellent work.

20 MR. MEDVIN: Thank you. Second?

21 MS. DAHL: Second.

22 MR. MAYERSOHN: Second by Ms. Dahl. Any
23 other comments?

24 MS. DAHL: I'd also like to thank Dr. Toomer,
25 well, you're not in charge of that anymore, but

1 it is outstanding that this many schools had no
2 audit exceptions.

3 MR. MEDVIN: Mr. De Meo?

4 MR. DE MEO: Yeah, I want to repeat what my
5 colleague said, but somebody was busy. More
6 importantly, in each of your reports, Mr. Chief
7 Auditor, there's a description of what internal
8 controls are and different deficiencies and so
9 forth.

10 Did you have any findings; any deficiencies;
11 significant deficiencies; material weaknesses?

12 MR. JABOUIN: No. Mr. De Meo, we didn't have
13 any. We don't apply the Sarbanes Oxley
14 standards, if those are the types of standards
15 you're thinking about. But regardless of that we
16 did not have those either.

17 MR. DE MEO: Okay. Because it said you
18 assessed the internal controls.

19 MR. JABOUIN: We do. It's just that this is
20 not a SOX location, but I'm -- I'm familiar with
21 those from my days in public accounting and
22 nothing falls into that category.

23 MR. DE MEO: Okay. Thank you.

24 MS. STRAUSS: Can I just ask a question?
25 Yes, thank you. So if you didn't do in

1 accordance with SOX standards, which, obviously,
2 were implemented back in 2002 for very good
3 reasons due to the fall of Enron, why -- why
4 weren't they? Because this is an audit of
5 internal controls. We established last meeting
6 that everything points back, or, I'm sorry, two
7 meetings ago, that everything points back to a
8 failure of internal controls within this
9 district. And as I applaud these schools for no
10 findings, it's also a little bit hard to believe,
11 because there's always -- there's never 100
12 percent. So it just kind of -- my eyebrows are
13 raised a little bit. And so when you say I
14 didn't -- you stated you did it -- you did an
15 audit of internal controls, but you didn't --
16 what standards are you following? I just don't
17 understand.

18 MR. JABOUIN: So we do follow government
19 audit standards, but one of the things to let you
20 know, Ms. Strauss, is, there were no findings to
21 be evaluated in that framework. So had there
22 been a finding, then it would have been
23 evaluated. So some of the audits do have
24 findings and some of them don't. And this one
25 happens to be one where there were not any

1 findings.

2 So, obviously, as a governmental entity the
3 Sarbanes Oxley Act, its principles are there. I
4 was, you know, a chief auditor at the time that
5 it was implemented. I know how to apply it, but
6 this is not a Sarbanes Oxley location. But I'm
7 knowledgeable enough to be able to apply it if
8 needed to. But there were no findings in order
9 to evaluate within the SOX framework.

10 MR. MEDVIN: Dr. Lynch-Walsh?

11 DR. LYNCH-WALSH: I -- to piggyback on Mr. De
12 Meo and Ms. Strauss, yeah, and, I'm a little
13 rusty on SOX because I've been out of corporate
14 for a while, and I'm not quite clear on what
15 "this is not a SOX location" means. We could
16 make it a SOX location, I would think, if you
17 mean the entire district. But it sounds like we
18 almost need a motion to apply -- pretend like
19 this is corporate America and apply the most
20 rigorous internal control standards. Because if
21 the PCG report has proven nothing, and from --
22 since sitting on this committee since 2015, lack
23 of internal controls has been a systemic issue
24 repeatedly, and yet we get the same thing. And
25 now we're getting no findings, but my eyebrow

1 also went up because if you loosened the standard
2 by which you are looking for things, which I seem
3 to recall we had that come up a few years ago,
4 you're never going to have findings or
5 exceptions. So, if anything, we should be erring
6 on the side of more rigorous investigation not
7 less.

8 So I would like to see the SOX standards at
9 our next meeting so we can all review them,
10 because that way -- because that is our role as
11 the audit committee is to oversee the work that
12 the Office of Chief Auditor is doing. And in
13 order to do that we need to evaluate based on
14 information as it pertains to the function of
15 this office. So I would like to see the SOX
16 standards at our next meeting.

17 MR. MEDVIN: Ms. Fertig?

18 MS. FERTIG: Yeah. And I don't see any
19 problem with increasing or doing what you're
20 doing, but I do want to comment that these
21 reports once upon a time were so horrible that it
22 was hard to pick -- you couldn't pick one out,
23 you couldn't pick two out, there would be
24 multiple -- there were so many things happening.
25 And so the district has invested a tremendous

1 amount of time and energy in educating schools on
2 what they need to do and trying to correct the
3 things they're doing, which is why I said
4 congratulate the schools. Because there was a
5 time when you'd get this and you'd think I can't
6 bear to go to the audit committee tomorrow
7 because it's going to be so wrong. So I would
8 tell you that when I see a report like this --
9 I'm not saying don't do more. We can always do
10 more. But I, personally, when we get to PCG want
11 to comment on the fact that the findings of the
12 last several audits have shown where we can
13 potentially recoup money and I think that's a
14 good investment and I'm glad that we have
15 strengthened our observations. But I -- I,
16 personally, feel that this is such a clean
17 report, do we really want them to go back and do
18 it? And the other question I would ask the chief
19 auditor is I know there's a state -- you do not
20 want them to redo it, Nathalie?

21 MS. STRAUSS: No. No, no, no. Moving
22 forward.

23 DR. LYNCH-WALSH: No, we're saying we want to
24 see the SOX moving forward and that -- this is
25 now coming from three people with accounting

1 backgrounds, that we want to see the tougher
2 standards applied moving forward because you will
3 always have less findings if your procedures are
4 less rigorous.

5 MS. FERTIG: The other question I want to ask
6 is, I know you have a schedule for getting these
7 reports to the state; does that impact it in any
8 way?

9 MR. JABOUIN: Yes, I do want to mention that
10 these reports are done in accordance with
11 government auditing standards. The Auditor
12 General expects us to get these done within a
13 certain timeframe. And, also, these happen to
14 not have any findings. Those of you who recall
15 reports that we have had that have had findings,
16 we pursue them very rigorously. So we have 226
17 schools, these are some that do not have
18 findings. Those that do have findings we -- we
19 report them and we look for action plans that are
20 going to resolve not just the issue but the route
21 cause of the issue. Thank you.

22 MR. MEDVIN: Ms. Dahl?

23 MS. DAHL: I just want to say that when I was
24 a principal and we had internal audits and so
25 forth, if there was an area that -- and I don't

1 know if you're still doing this, if there was an
2 area that the auditor thought might be an issue
3 we were always talked to about it. And if it was
4 the first finding or the first time it came up,
5 we were given the opportunity to make sure it
6 didn't show up on the next one, because we were
7 instructed on how we were supposed to do it.
8 And, generally -- generally, we did not find that
9 finding the next time.

10 So I believe, personally, that the auditors
11 do a very good job with what they're doing
12 because they don't let anything slip by. And I
13 was always pleased after an audit was over
14 because I might have learned something. And just
15 want to say I never had an exception in an
16 internal audit, but I did have discussions with
17 the auditor. So thank you very much.

18 MR. MEDVIN: Mr. Turso?

19 MR. TURSO: So I think there's two questions
20 and I'll do both of them at the same time. We're
21 saying that we don't do SOX, so the first
22 question would be, but don't answer it yet, would
23 be, why do we do SOX? But more importantly, if
24 SOX, and, again, I'm not a CPA, I'm an MBA, I'm a
25 consumer behavior and marketing guy in the

1 business path, so I've never been in the game as
2 opposed to Ms. Walsh. My question is, if SOX is
3 used for corporations and we're not using it, yet
4 we're an entity that is, A, spending other
5 people's money, which I feel it's even -- it
6 should be held to an even higher standard than a
7 corporation, but more so we're spending other
8 people's money when it comes to children. So it
9 should go even higher than that.

10 So I would absolutely agree that whatever we
11 can do to increase the oversight should
12 absolutely be done.

13 MR. MEDVIN: Ms. Strauss?

14 MS. STRAUSS: Yeah, so, Mrs. Fertig, I just
15 wanted to clarify one thing that you said. So
16 you said that these reports used to be an
17 absolute disaster. It is my understanding, and,
18 again, I don't have the historical background
19 that you have, but it is my understanding that
20 the bookkeeping, right, and the responsibility
21 has now been centralized and changed to the
22 district with the exception of a few schools that
23 have bookkeepers on site that have been doing a
24 good job and have been able to do it at half of
25 an FTE or whatever it is in their budget, so, you

1 know, is the centralization, could that have been
2 the effect?

3 But at the end of the day all I want here is
4 a motion on the floor to ensure that internal
5 control standard auditing procedures, SOX,
6 Sarbanes Oxley, Section 404, is followed.

7 Because I strongly believe that this district has
8 an internal controls problem. There are many
9 things that would have not wasted taxpayer
10 dollars if internal controls across the board
11 were in place, audited and reviewed.

12 MS. FERTIG: And I don't disagree with you,
13 but let me just say this. Can you hear me okay?
14 Let me say this. I don't believe the
15 centralization of bookkeeping, if you recall, we
16 had an audit within the last year where there
17 were problems with that, and so I don't think
18 that's been a cure-all. I do attribute a lot of
19 this to the area, whatever we want to call them,
20 regional, whatever kind of superintendents they
21 are now, but the people that work with our
22 principals, including the auditing staff who have
23 done a lot to try to educate them on what they
24 need to do. That doesn't mean that it will last
25 for all time or that we don't need to, you know,

1 follow every possible procedure to make sure.

2 But, again, on this particular audit, I
3 don't -- I don't see the exceptions, so I'm
4 hoping we're going to transmit it and then we can
5 go to your motion.

6 MR. MEDVIN: Dr. Lynch-Walsh?

7 DR. LYNCH-WALSH: I seconded it. I seconded
8 Jaclyn's motion, so --

9 MS. FERTIG: I had a motion on the floor,
10 so --

11 MR. DE MEO: Yeah, there's a motion on the
12 floor, but --

13 MR. MAYERSOHN: Mr. Chair? Mr. Chair, when I
14 have an opportunity --

15 MR. MEDVIN: Mr. Mayersohn, go ahead.

16 MR. MAYERSOHN: So I think there's a -- I
17 hear Ms. Fertig's comments and I hear Ms.
18 Strauss' comments, as well, and I think there may
19 be a balance. Because these audits are required
20 to the state. There was a while that we were
21 behind and in jeopardy of not complying. So
22 since the state only requires a certain standard,
23 I would say that, you know, to create that, when
24 I say "balance", is that we pick the lesser
25 schools when we do these audits and go to the

1 higher standard and see, you know, what controls
2 are we're having trouble with and what controls
3 need to be addressed. This way it kind of -- it
4 covers us from a standpoint of the compliance
5 issue that we have with the state as well as
6 being a good steward of taxpayer dollars.

7 MR. JABOUIN: I wanted to add to what Mr.
8 Mayersohn is saying. The district had a finding
9 on the Auditor General reports about being behind
10 on the internal funds audits. So before we move
11 towards a strategy of implementing Sarbanes Oxley
12 404 we need to make sure that we have completed
13 all of them in time.

14 It is a project to move to 404 and there are
15 also other things outside of just the audit work
16 that need to be put in the organization. So it
17 is one where publicly traded companies that have
18 to do this -- it's taken them years to move from
19 non-SOX compliant to being SOX compliant.

20 But, obviously, we can study that in the
21 process of creating a response.

22 MR. DE MEO: Mr. Chair?

23 MR. MEDVIN: Yes.

24 MR. DE MEO: Sorry I opened this up. I share
25 the enthusiasm of my colleagues in their desire

1 to make sure our internal controls are adequately
2 monitored and remediated as appropriate. I was
3 simply asking, based on the report, whether or
4 not there were any deficiencies noted.

5 I know this is not an audit of internal
6 controls. That is not the purpose of this audit.

7 So I will ask, do you audit the internal
8 controls over these funds during the year?

9 MR. JABOUIN: We -- we don't do any separate
10 audits outside these. So these are the audits
11 that we do.

12 MR. DE MEO: Okay. So I would say that I
13 think SOX is a little ambitious, but I do think
14 there should be an audit of the internal controls
15 over 200 schools' funds. And I agree with my
16 colleagues. Whether it's the SOX standards or
17 the COSO 17 or the 13, you know, I think that's a
18 little overkill. But government standards
19 provide guidance on this and we can always
20 consult our external accountants.

21 But that was the point of my question, not to
22 ask if you audited the controls, did you have any
23 deficiencies based on your assessment? And then
24 I'm glad my colleagues brought this up, I didn't
25 know we didn't audit these hundreds of bank

1 accounts maybe a thousand bank accounts. And
2 perhaps we should audit the internal controls,
3 that's all I have to say.

4 MR. MEDVIN: I'd like to add a question to
5 the auditors. As part of your formal programming
6 for audit is there any specific section dealing
7 with internal controls? Is it incorporated into
8 the whole program?

9 MR. JABOUIN: Ms. Conway, do you need to
10 respond to this?

11 MS. CONWAY: The system of internal controls
12 for internal funds has been implemented by
13 management and our job is to audit those. They
14 are inherent in every audit we do. That is the
15 main -- if we found a deficiency in the controls
16 that were being used, that would be an exception
17 and brought immediately to your attention.

18 MR. MEDVIN: Well, as part of your formal
19 audit program, the guide of how you do the audit,
20 is this specifically addressed? I mean, do you
21 have the appropriate tick marks and all that, I
22 remember from my day, as far as the internal
23 controls within your program that you work with?

24 MS. CONWAY: Yes, we do -- we do do
25 assessments of controls.

1 MR. MEDVIN: But I'm saying as part of your
2 normal procedure, these 51 schools, did you have
3 certain items that you specifically checked
4 dealing with controls?

5 MS. CONWAY: Yes. Yes, we do. And they all
6 should have the same system of controls.

7 MR. MEDVIN: Okay.

8 MR. DE MEO: You know, I think we're talking
9 two different things. An assessment for
10 generally accepted auditing standards of internal
11 controls is required in every audit. That is not
12 an audit of internal controls. So we are asking
13 for an audit of internal controls at least
14 annually or maybe biannually, maybe the Chief
15 Auditor could recommend that, not simply the
16 assessment, which is fine, what you're doing.
17 Assessment is different than an audit of internal
18 controls.

19 MR. JABOUIN: So let's also recall that MSL
20 did issue a report on internal controls as part
21 of the reports that the audit committee approved
22 on January 26th, that the board approved on
23 February 15th as well.

24 One moment while I get the title of that --
25 of that report.

1 MR. DE MEO: I'm guessing the scope of that
2 report eliminated all but 10 percent of the
3 accounts in materiality?

4 MR. JABOUIN: I'm not sure, but the title,
5 it's very similar to the SOX title. It's
6 independent Auditors Report on Internal Control
7 over Financial Reporting and Compliance with
8 Other Matters. So, I mean, obviously, some of
9 this involves me meeting with them to get a
10 better understanding of that, but as far as
11 the -- that being done at a district level, they
12 certainly did that in order to create their --
13 their report or their opinion.

14 MR. DE MEO: I'm not sure about that. If you
15 took all the accounts and there are a thousand
16 accounts and the average balance is \$100,000,
17 what would that amount to? Is that 10 million?

18 MR. JABOUIN: I don't know.

19 MR. DE MEO: And Ms. Marte could probably
20 tell us what the scope and materiality was and if
21 that was indeed part of their scope. I'm
22 guessing not when we have accounts that have
23 hundreds of millions of dollars in them.

24 MRS. MARTE: Through the Chair?

25 MR. MEDVIN: Ms. Marte?

1 MRS. MARTE: So you're correct, Mr. De Meo.
2 The bank balances in the -- nearly the majority
3 of the internal funds would be deemed immaterial
4 by an audit firm. I haven't looked at all the
5 balances recently. Our chief financial officer
6 likely has. But we only have perhaps one school,
7 one, that would even have a balance in excess of
8 \$500,000. We really don't have that kind of --
9 so I think your assessment is correct, sir.

10 MR. MEDVIN: Are these funds, all of them in
11 the aggregate, on the balance sheet, that they're
12 audited, Ms. Marte?

13 MR. JABOUIN: I think it's about 21. Ms.
14 Motiwala, the internal funds balances are about
15 \$20 million?

16 MR. MEDVIN: Are they a line item on the
17 balance sheet that's audited?

18 MS. MOTIWALA: Yes. There is a schedule in
19 the annual financial report, I can pull it up,
20 that has internal account balances.

21 MR. MEDVIN: I'm just curious to make sure
22 that these are part of the whole audit procedure.

23 MS. MOTIWALA: Well, we've always reported
24 internal accounts balance, but due to the GASB
25 change, part of it is reported in special revenue

1 and part of it is in the internal accounts, which
2 is separate, like an agency fund. However, we've
3 always reported that in annual financial
4 statements.

5 MR. MEDVIN: Thank you. Ms. Dahl?

6 MS. DAHL: Maybe Mr. Jabouin -- I'm sorry,
7 through the Chair. Maybe you would like to go
8 over what these funds are. Because this is not
9 an FTE audit. This is internal funds. And most
10 of these funds are coming because children have
11 raised the money and there are -- the only way
12 you can spend most of the money, at least as I
13 remember, is, for instance, like under clubs that
14 might be your student government association, and
15 not only does the sponsor of student government
16 but the president of student government and the
17 group as a whole is required to, you know, say,
18 yes, we agree with this, they understand what
19 they're spending the money for, there's
20 discussion. And you're looking at -- it's not
21 minuscule, I'm not saying that I wouldn't be
22 upset if I lost \$5,589, but there are a lot of
23 things that you have to go through to spend this
24 money.

25 So I just think that perhaps some of the

1 discussion we're having is maybe -- and I'm not
2 saying you shouldn't do more auditing, I -- you
3 know, whatever, but I think maybe we have an idea
4 that it's not necessarily the right understanding
5 of the people in this room who are CPAs and so
6 forth. This is a tiny bit of what happens in a
7 school with their money. Thank you.

8 MR. MEDVIN: Well, Appendix B, I think,
9 attempts to explain the different funds and what
10 they are, which may be a little enlightening.

11 MS. DAHL: Yeah, but I just think that maybe
12 we need to realize again what they're actually
13 doing. And, again, it's not -- these have real
14 controls over them in the way you spend the
15 money, how you decide to spend the money. It
16 just -- I just know that I couldn't -- I could
17 never spend these children's money. That was not
18 my job to spend their money.

19 MR. MEDVIN: Well, if you recall on some of
20 the reports over the years the various violations
21 had to do with all of that.

22 MS. DAHL: Right. And I understand that, but
23 you're now seeing that that's not happening.

24 MR. MEDVIN: That's correct.

25 MS. DAHL: And so the principals have

1 learned, at least it appears to be, how this
2 money is supposed to be spent, what are the ways
3 that you can spend it. And, again, it's not the
4 principals' discretion really to spend any of
5 this money. It comes through the --

6 MS. FERTIG: And I'm sure Ms. Strauss is
7 right and we are going to see a school come
8 before us this year where somebody -- you know,
9 because that's been our experience but it
10 definitely has improved.

11 Can I just suggest here, I thought I had a
12 motion and a second on the floor.

13 MR. MEDVIN: You did.

14 MS. FERTIG: Could we potentially dispose of
15 that and then come back as to whether or not we
16 want to have the chief auditor --

17 MR. DE MEO: I'll call the question.

18 MS. FERTIG: Thanks.

19 MR. MEDVIN: The question has been called.
20 Please have a vote on that.

21 All in favor of calling the question?

22 DR. LYNCH-WALSH: Aye.

23 MR. MEDVIN: The question is submitting this
24 to the school board.

25 DR. LYNCH-WALSH: Yeah, we have to vote to

1 call the question or else we keep going.

2 Aye.

3 COMMITTEE MEMBERS: Aye.

4 MR. MEDVIN: Okay. Call the question, can
5 you read back the motion, please?

6 MR. JABOUIN: I did not get Ms. Fertig's
7 motion. The motion that I have is --

8 DR. LYNCH-WALSH: Motion to transmit.

9 MS. FERTIG: To transmit.

10 MR. JABOUIN: Oh, to transmit. Okay. That's
11 right. Okay.

12 MS. FERTIG: With congratulations to the
13 schools for their results, however you want to
14 put that.

15 DR. LYNCH-WALSH: I don't know if the call of
16 the question passed, but we could just stop
17 talking on the transmittal because the other
18 issue --

19 MS. FERTIG: We have some huge issues today,
20 so --

21 DR. LYNCH-WALSH: Right.

22 MR. MEDVIN: All in favor of the motion to
23 transmit?

24 COMMITTEE MEMBERS: Aye.

25 MR. MEDVIN: Opposed?

1 (No response.)

2 MR. MEDVIN: The motion carries. The report
3 is transmitted.

4 DR. LYNCH-WALSH: Okay. So now we're back to
5 Ms. Strauss' motion, which I seconded.

6 MS. FERTIG: Could we have that read back?

7 DR. LYNCH-WALSH: Good luck. Mr. Bass? It
8 was a while ago.

9 MS. FERTIG: Okay. Well --

10 DR. LYNCH-WALSH: She can re -- I mean, it
11 was long.

12 MS. FERTIG: So I heard several different
13 concepts as we've been discussing this, Mr. De
14 Meo said we need to look at the internal controls
15 themselves, we had an audit, Mr. Jabouin's going
16 to look into that. We need to strengthen what
17 we're doing in review of our schools and really
18 everything after we've seen these last three
19 months' of audits. But I just wanted to just see
20 if we could refine it to have a suggestion
21 brought to us on how to accomplish that at our
22 next meeting.

23 DR. LYNCH-WALSH: She -- well, the motion's
24 still on the floor. It was basically and both
25 Mr. -- unless she withdraws it, but --

1 MS. FERTIG: No, well I was asking her.

2 MS. STRAUSS: I can withdraw the motion if
3 somebody else wants to make a motion.

4 DR. LYNCH-WALSH: I have to withdraw my
5 second.

6 If we want to shorten it, but the thing is we
7 had a discussion while we had both motions on the
8 floor. And to Mr. De Meo's point, I don't
9 necessarily know that SOX, until we have it all
10 in front of us, is overkill. And I think that it
11 would help the non-accountants understand that it
12 isn't personal, no one's saying that the
13 principals are doing things they shouldn't do.
14 The more internal controls you have, which has
15 been the bugaboo of this district, the less
16 likely you have people, the less wiggle room
17 there is. So -- and we just discovered that
18 they're not testing internal controls on a
19 regular basis, which they should be doing since
20 internal testing and auditing are not the same as
21 what -- this is an actual audit of internal
22 controls, which is what they confirmed they're
23 not doing. And we know --

24 MS. FERTIG: Yeah, and I'm not an accountant
25 but I thought I understood Ms. Conway and Mr.

1 Jabouin to say that they were looking at this.

2 DR. LYNCH-WALSH: No.

3 MS. FERTIG: What I was suggesting is that we
4 have Mr. Jabouin bring us a proposal for how to
5 do this to our next meeting so that we have time
6 to read everything before we have the
7 conversation.

8 DR. LYNCH-WALSH: We still need a motion so
9 we're clear.

10 MS. FERTIG: So I'll move that. I'll move
11 that.

12 MR. MEDVIN: Ms. Strauss's motion is still on
13 the floor.

14 MS. STRAUSS: No, I withdrew it.

15 DR. LYNCH-WALSH: Well, I think I have to
16 withdraw my second first.

17 MS. STRAUSS: Okay. Go ahead, Nathalie.

18 DR. LYNCH-WALSH: And I'm hesitant to do so
19 except that I can't remember your whole motion.

20 MS. STRAUSS: That's okay. I'm not offended.

21 DR. LYNCH-WALSH: Okay. Because I don't want
22 it to be this vague gobbledygook that comes back
23 to the next meeting. I want it to be -- capture
24 what you both said.

25 So I'll withdraw my second, but I want to

1 make sure that the two of the CPAs in the room
2 that articulated what they were looking for, that
3 that is incorporated into a new motion so that
4 we're clear what direction the chief auditor is
5 being given.

6 So if you guys could reiterate --

7 MS. FERTIG: So can we just make a motion to
8 have him bring us back a plan to accomplish what
9 you want to do.

10 MR. DE MEO: Yeah, and I think you should
11 mention the word audit of internal controls.

12 And, you know, Mr. Jabouin may have -- may
13 point out some facts that maybe it won't be as
14 frequent as we want it or maybe the schedule
15 doesn't permit it. Remember, \$20 million versus
16 a \$3 billion enterprise, we don't want to be
17 spinning our wheels spending a lot of time,
18 especially in the light of the progress that --
19 Exhibit A is excellent in this report where it
20 shows the progress. When poor Mr. Riley was
21 here, and Ms. Conway, we'd have so many
22 exceptions, it was just, you know.

23 But I do think we -- so I'll make a motion.
24 I'll amend the motion with permission of Ms.
25 Fertig that --

1 MS. FERTIG: Well, you make it and I'll
2 second it.

3 MR. MEDVIN: I don't think the motions on the
4 floor.

5 MS. FERTIG: You go ahead and make it and
6 I'll second again.

7 MR. DE MEO: That chief auditor come back to
8 the audit committee with a proposal to audit the
9 internal controls over the internal funds of the
10 schools, including the timing, the nature, and
11 the scope.

12 MS. FERTIG: And I'm seconding that.

13 MR. MEDVIN: Any additional comments? Dr.
14 Lynch-Walsh?

15 MR. JABOUIN: I'm sorry. I need that again.
16 Chief Auditor to -- one moment. Chief Auditor to
17 come back to the audit committee with a proposal
18 to audit internal controls over financial
19 reporting; is that correct?

20 MS. FERTIG: And was that next month?

21 MR. DE MEO: Internal funds of the schools
22 including the timing, scope, and nature.

23 MS. FERTIG: At our next meeting.

24 MR. DE MEO: At our next meeting.

25 MS. FERTIG: And I seconded that.

1 MR. MEDVIN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: I would also like a
3 friendly amendment to bring back information on
4 Sarbanes Oxley. Because I keep getting told we
5 don't take individual requests, so I want to make
6 sure that works it's way into the motion.

7 MR. DE MEO: That's fair enough. Yeah, we
8 could add that.

9 MR. JABOUIN: What is last part, please?

10 MR. DE MEO: That you would -- included in
11 your proposal you would explain to the committee
12 the difference between government auditing
13 standards and those required by the Sarbanes
14 Oxley Act.

15 DR. LYNCH-WALSH: Something in writing would
16 be good.

17 MR. JABOUIN: Chief Auditor comes back to the
18 audit committee with a proposal to audit internal
19 funds of the schools, including the timing,
20 scope, and nature at our next meeting. Included
21 in the proposal would be an explanation to the
22 committee and those required by SOX.

23 MR. DE MEO: The difference between the
24 audits of internal controls that are required by
25 Sarbanes Oxley and generally -- government

1 auditing standards.

2 MS. FERTIG: And Dr. Lynch-Walsh said that
3 would be in writing, but I'm just assuming that
4 would be in writing so we could read it before we
5 came; right?

6 DR. LYNCH-WALSH: I assume nothing.

7 MS. FERTIG: I mean, I know you're going to
8 say that I shouldn't assume, but most of our
9 reports --

10 DR. LYNCH-WALSH: I assume nothing around
11 here.

12 MS. FERTIG: -- come to us in writing and he
13 usually sends us a written response, so I'm just
14 assuming it's in writing. Maybe I'm wrong, but
15 --

16 DR. LYNCH-WALSH: I assumed our motions --

17 MS. FERTIG: I like to read it before I come.

18 DR. LYNCH-WALSH: I assumed that our motions
19 on the behavioral threat assessments would be
20 included in the board item at the next board
21 meeting, but I don't see them there.

22 MR. JABOUIN: They are there.

23 MR. MEDVIN: Any other comments on the motion
24 on the floor, please?

25 All in favor?

1 COMMITTEE MEMBERS: Aye.

2 MR. MEDVIN: Opposed?

3 (No response.)

4 MR. MEDVIN: Motion carries.

5 MR. DE MEO: You don't have enough to do, Mr.
6 Chief Auditor, so --

7 MR. JABOUIN: I just want to let the
8 committee know that the work, there is plenty of
9 testing that is done. These happen to be reports
10 that just have no exceptions on that end.

11 MS. FERTIG: Just imagine when we have
12 exceptions.

13 MR. JABOUIN: Internal accounts and controls
14 are validated. The policies and procedures are
15 tested. And adherence to state statutes are
16 looked at. The auditor general looked at our
17 work with respect to that and they did not have
18 any comments on the fieldwork and the testing
19 that was done. Also, we do have time
20 constraints. So, obviously, you know, we'll
21 respond to the motion, but we do have to respond
22 to the auditor general first and the timing and
23 the expectations that they have.

24 MS. FERTIG: So I just think we're looking
25 for what you just said to be put in writing and

1 then to respond to the thing. Can I just say
2 that? And to respond to the points of the
3 motion. But, again, great audit.

4 MR. JABOUIN: Okay. All right. We'll
5 respond to the points of the motion. Thank you.

6 MR. MEDVIN: Item Number 9?

7 MR. JABOUIN: And I thought the last one was
8 going to be quick.

9 Agenda Item Number 9, this is the education
10 management software agreement audit. So this is
11 the report that on January 26th the audit
12 committee voted to transmit. At the February
13 15th school board meeting audit committee member
14 Dr. Nathalie Lynch-Walsh, she requested that the
15 board send the report back to the audit
16 committee. The board discussed it. I did
17 recommend that we follow up on the new contract
18 that the board signed on January of 2023 with
19 PCG.

20 Ultimately, there was more flexibility for
21 them to vote -- vote it down because they
22 originally considered postponing it and then
23 voting it down allows me more flexibility on the
24 milestones to get the reports to the board.

25 So the agenda item now is on this meeting.

1 We do have the report. We have an update
2 memorandum. Also, there is correspondence
3 between PCG and me that's included in the report.
4 I received that late on Friday. I forwarded it
5 to the committee. That is here. And we do have
6 Mr. Rob Broline from CRI that's here. And on the
7 phone we have Mr. Ben Kincaid; if you can
8 confirm? Ben?

9 MR. KINCAID: Yes, I'm here.

10 MR. JABOUIN: Thank you.

11 MR. KINCAID: I'm here.

12 MR. JABOUIN: Thank you, Ben.

13 MR. MEDVIN: Okay. Dr. Lynch-Walsh?

14 DR. LYNCH-WALSH: Thank you. So I
15 requested -- I was told that the information that
16 I had, which I got through public records
17 request, to send it to the chief auditor and he
18 would forward it to the group. There were a lot
19 of attachments and I didn't get an email
20 confirming that it was sent to the group via
21 email, via electronic method. What I did find
22 out is that if you requested a hard copy they had
23 copied some of them and put them into your packet
24 at the end.

25 So, for instance, I always get a hard copy,

1 so the very last item in the packet, not with
2 this item but at the very end, are not the
3 emails, I believe, because that's something like
4 400 pages. So they're also not on-line. So I
5 did as I was asked --

6 MR. JABOUIN: They are on-line.

7 MR. MEDVIN: They are on-line.

8 DR. LYNCH-WALSH: Oh, they're on-line now?

9 MR. JABOUIN: They have been.

10 MR. MEDVIN: They were on-line the other day
11 when I looked at them.

12 DR. LYNCH-WALSH: Well, they weren't on-line
13 when I brought it up. Understand that usually
14 when I'm asking, when I say something in this --

15 MR. JABOUIN: For the record, they're
16 on-line.

17 DR. LYNCH-WALSH: They're on-line now.
18 That's not the same as --

19 MR. JABOUIN: They've been on-line for the
20 past few days.

21 DR. LYNCH-WALSH: Since I brought it up, I'm
22 sure; yes.

23 MR. JABOUIN: Do you have a question?

24 MR. MEDVIN: Do you have a point?

25 DR. LYNCH-WALSH: Yes I do. The point being,

1 they were not transmitted electronically. They
2 were put on-line after I brought up that they
3 weren't there and --

4 MR. JABOUIN: There is no motion related to
5 this. Do you have a question on the report?

6 MS. FERTIG: Can I just say, I just want you
7 to know, Nathalie, here we go, I did it.

8 DR. LYNCH-WALSH: You got your hardcopy, you
9 printed it out.

10 MS. FERTIG: Oh, yeah, I used two reams of
11 paper. But I did it. And I did call Mr. Jabouin
12 and he did advise me, after I printed it, it was
13 on-line. I wanted to make sure I was okay doing
14 it because I didn't know if you were sending it
15 directly to us if we had any problems. But,
16 other than that, yes, thank you.

17 DR. LYNCH-WALSH: Okay. So here are the
18 issues. Because in their initial report and,
19 actually, DD, I gave you a link to the DD item.
20 I don't believe we've been provided with that,
21 which that's a whole other matrix that was
22 brought to the board and DD-5, I think it was,
23 had the matrix that CRI -- let me get rid of this
24 thing. That CRI put together after our meeting.
25 I don't know if DD-5 was provided to you other

1 than me sending the link in my email.

2 MS. FERTIG: We got the matrix at our last
3 meeting; correct; distributed? Hold on, I'm
4 going to find that. It's here, I think --

5 DR. LYNCH-WALSH: Well, it was after the last
6 meeting, so I'm not sure how we would -- -

7 MS. FERTIG: In February. They had put it
8 together between the two. It's somewhere here.

9 MR. JABOUIN: Is there an issue on the matrix
10 that you'd like to bring attention to?

11 DR. LYNCH-WALSH: Let's first make sure
12 everybody has the matrix. DD-5 had a matrix
13 attached to it. So can we first make sure
14 everybody has that?

15 MS. FERTIG: Oh, here we go. Yeah, I have,
16 is this what we're -- is this the one you're
17 talking about that was a follow-up to the January
18 26th meeting?

19 DR. LYNCH-WALSH: I can't -- my eyes are not
20 that bad but I can't see that from here. Is it
21 the DD-5 attachment?

22 MS. FERTIG: Well, it's what I found in my
23 email from the auditor.

24 DR. LYNCH-WALSH: Okay. It could be.

25 MS. FERTIG: I mean -- is this what we're

1 talking about?

2 MR. JABOUIN: I think it is. I believe it is
3 in the matrix; yeah. It was one of the
4 attachments.

5 DR. LYNCH-WALSH: I just want to make sure
6 we're all looking at the same thing before we
7 start talking about it.

8 MS. FERTIG: Do we need -- do you want a
9 copy, Peter?

10 MR. JABOUIN: It's within your documents,
11 Peter.

12 MR. TURSO: If there's a file name that was
13 emailed out? It should be easier to just say
14 what the file name was so that we could just look
15 at it that way instead of all of this.

16 DR. LYNCH-WALSH: So you're saying it's in
17 number 9, Mr. Jabouin? Is it with number 9, so
18 if we're looking at the -- I'm just trying for
19 the other people.

20 MR. JABOUIN: Let me try to locate it within
21 the files. Is this within the files that you
22 sent that I forward to the committee?

23 DR. LYNCH-WALSH: Well, this is DD-5, which
24 is an auditor item. I'm just making sure
25 everybody, in fact, has it.

1 MR. JABOUIN: Board Item DD-5 from the
2 February 15th meeting -- February 15th school
3 board meeting.

4 DR. LYNCH-WALSH: School board meeting.

5 MR. JABOUIN: Only if it was included in your
6 package would it be forwarded to the committee,
7 because that item the board voted it down.

8 DR. LYNCH-WALSH: No, no, I think you're
9 misunderstanding. Mary, you said you had it;
10 didn't you?

11 MS. FERTIG: I do have it. I had it at the
12 last meeting because I remember complimenting
13 them on what they did on putting all of that into
14 a form.

15 MR. JABOUIN: Yeah, so, actually, yes, there
16 was a motion that asked that it be put in a table
17 and we created the table and we put it with the
18 board item that was sent to the board on February
19 15th.

20 MS. FERTIG: Could I just request your staff
21 make a copy of this and we distribute it? That
22 might be faster.

23 MR. JABOUIN: Sure. That might be faster.
24 Thank you, Ms. Fertig.

25 DR. LYNCH-WALSH: I did provide it as a link

1 in my email, but if someone wasn't on the
2 committee when I sent my email they may not have
3 it either. I don't think you were on yet.

4 Okay. So that -- so, anyway, in DD-5 -- I'm
5 working through my emails, as well.

6 So after our last meeting, and hold on, even
7 I have too many stacks of paper now.

8 MS. FERTIG: Well, here let me hand you this
9 box.

10 DR. LYNCH-WALSH: No, I do not want that box.
11 I do not want that box.

12 So at our last meeting there was a lot of
13 discussion about these infamous invoices and
14 there were two different sets of invoices. One
15 set of invoices had the May 1 date. The other
16 invoices were even older and they were in this
17 table -- table 1 and table 2.

18 So when I went back and reviewed -- and it
19 was never about the invoices. Because there is
20 no mystery. There are two different things going
21 on here regarding the invoices and we're going to
22 kind of work backwards, I guess, from that.

23 Some of the questions that I had is, why were
24 there three spend requests? And the answer is
25 because they were being funded from different

1 pots of money. That's one of the answers. Why
2 was there \$2,857,190 in spend authority with a
3 5/1 start date? The answer is because everybody
4 knew about it, presumably, because they had to
5 start the work for summer school in -- before the
6 start of summer. So if you have summer school in
7 the summer of 2021, you have to prepare for
8 summer school by doing work to coordinate and
9 whatnot so that when June rolls around, and
10 keeping in mind that June is before July 1, you
11 have to do some legwork, presumably. Anything
12 that you plan for summer you do legwork before
13 summer. So the 5/1 date is not a shocker. And,
14 literally, everybody in the district knew about
15 it. How do we know? Because we have people
16 signing off on it. We have people approving it.
17 We have in those emails, which was one of the
18 attachments, it's approved by the former chief
19 financial officer. It's very clear. It was even
20 approved, that specific amount, by the former
21 superintendent, and I'm talking Runcie because
22 this is 2021.

23 So the 5/1 start date -- contracts are
24 reviewed by legal. So if a contract had a 5/1
25 start date and the service didn't begin until

1 July 1, how did that get through legal and get to
2 the board as an agreement? The answer is, again,
3 that it was for services that, presumably,
4 started before 7/1. Also, PCG has a 20-year
5 history with this district. If you go combing
6 through board agenda items --

7 MS. FERTIG: Well, I thought we talked about
8 this at a previous meeting, the fact that they've
9 been here for 20 years at least.

10 DR. LYNCH-WALSH: So when you're here for 20
11 years, it's not unusual to think that you can
12 just start doing work whether or not the
13 contract -- the contract is something that's kind
14 of happening in the background. I may never get
15 a clear answer on what funding paid for the
16 re-enrollment campaign. We talked about that in
17 November. That was my third question that kind
18 of started me down the rabbit hole.

19 But, essentially, in that DD-5 item, and I
20 keep having to move all my attachments around
21 here, in that item CRI, and the reason I used
22 that one is that they did a pretty good job of
23 organizing, to your point, what they found.
24 So -- and -- and the issue -- they said, look at,
25 go get answers as to why these invoices were

1 paid, that was one of their recommendations, but
2 only academics ever answered. Legal never
3 answered and finance never answered.

4 At our last meeting we talked about invoices
5 and that if a PO is open and there's money on it
6 accounts payable will pay it, but we have two
7 issues related to that as far as the old
8 invoices.

9 In the January -- in the January memo there's
10 table 1 and table 2. That has all the invoices.
11 Table 1 has the invoices that are all part of the
12 2.9 million, including invoice 222076 which is
13 for 515,000. That probably went to the ESSER II
14 re-enrollment campaign, separate issue.

15 So this is -- these are all the May 1 dates.
16 The second table are all the really old ones. So
17 the questions that finance never answered is, for
18 example, the four invoices in table 2 that had to
19 do with the third amendment to 58-132E was there
20 or wasn't there money left on those POs? If
21 there was money, where did it go? And if there
22 wasn't money, why wasn't there money left and why
23 were they allowed to keep spending?

24 I will say that in viewing the prior contract
25 58-132E, the pricing was pretty detailed. So it

1 would only be if there was an overage. A lot of
2 things were subscriptions, they were set prices,
3 so it would only be if they went over and no one
4 was monitoring them, which leads us to the
5 finance department's guidelines, which were in
6 the attachment. So we have the 20 -- 2020-21 and
7 21-22 and 22-23 capital budget guidelines for
8 planning and funding. So if anyone has those,
9 this was fiscal year 22. We can pick which year
10 we want to look at. But on pages 1, pages 2 and
11 3 it speaks to general information, budget
12 development, annual carryovers, budget during the
13 year.

14 So in order for those really old invoices to
15 need to be paid from a current year PO, it means
16 these guidelines were not followed by people.
17 And how did that happen? Because you're supposed
18 to have budget development. That's on page 1.
19 You're supposed to have annual carryover where
20 unused funds will not carry over into fiscal year
21 22 except for debate program donations, state
22 required categorical funds and parking lot
23 revenues and miscellaneous funds, blah-blah-blah.
24 If department supervisors believe they have
25 budget line items that must carry over, each

1 department supervisor must submit a request via
2 their cabinet member to the CFO before March
3 31st, 2021 to verify that funds will be carried
4 over.

5 So for these really old -- the older invoices
6 from the prior fiscal year, I guess the answer
7 is, where did things fall apart? Because there's
8 also a budget during the year, they're supposed
9 to be monitoring. It says departmental budgets
10 will be monitored periodically by the budget
11 office to ensure that funding and expenditures
12 are consistent with the functional and financial
13 needs of the department and the district. Budget
14 office will address any departmental overspending
15 by first giving each department a reasonable time
16 to remedy the issue such as overtime, travel and
17 P-Card overspending. Departments must review
18 their current spending trends to make sure there
19 is sufficient funds to cover expenditures for the
20 remainder of the year. Prior to engaging any
21 contractual professional services, each
22 department must receive an approval of their
23 divisional chief and district CFO. Without this
24 approval -- this is not in the 2021, this is in
25 the 21-22. Budget office will not transfer funds

1 or add new funds to the departmental budget.

2 So it seems as -- so I guess my question is,
3 for table 2 my first question, what happened to
4 the funds for the PO related to those invoices?
5 Through the Chair to whoever has an answer?

6 MS. FERTIG: Can I just ask a question to
7 make sure I'm understanding? Because I want to
8 make sure they cover all of this.

9 I thought at our last meeting we determined
10 that they had -- that the department that submits
11 the invoice -- I don't necessarily agree with
12 this.

13 DR. LYNCH-WALSH: This isn't about the
14 invoice at all.

15 MS. FERTIG: I know. I don't understand. I
16 don't know that this is necessarily, and I wanted
17 to bring this up today, a good process, but that
18 they submit the purchase order number.

19 DR. LYNCH-WALSH: I'm talking about before
20 that ever happened. I'm talking about the
21 purchase --

22 MS. FERTIG: Where is the money? I know.

23 DR. LYNCH-WALSH: No, no, but the purchase
24 order from these invoices in table 2. Not the
25 one where it was written on there. We're not

1 there yet. So you're going to have to give me a
2 little grace, as they say around here, and first
3 let's get to what happened to the money for
4 58-132E's purchase orders that were to pay these
5 invoices on the second page before we get to --
6 because, obviously, the money wasn't there, and
7 that's why people were handwriting purchase
8 orders on these specific invoices.

9 But in order for that to have happened
10 something went wrong in the process. So we have
11 the guidelines on what should have happened.
12 What we're trying to get an answer to is, donde
13 esta the funds? Where did they go? Because if
14 they haven't been -- if they were still sitting
15 out there in carryover, they should have been
16 available for these invoices per the district's
17 finance department's guidelines. If everything
18 was done per guidelines those funds should have
19 been sitting there regardless of what year those
20 invoices rolled in.

21 MS. FERTIG: I understand, but if they -- if
22 they put the wrong contract number on the
23 invoice --

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

25 MS. FERTIG: Okay. I just want to make sure

1 I understand what she's answering.

2 DR. LYNCH-WALSH: Before we get there --
3 before we get there, because the funds -- so
4 unless their answer is -- are there funds left on
5 any of the POs then associated with 58-132E?

6 MS. MOTIWALA: So I don't know the specific
7 purchase order number that you are inquiring
8 about, but you just read, I believe, the budget
9 guidelines.

10 DR. LYNCH-WALSH: Uh-huh.

11 MS. MOTIWALA: I don't know if you have the
12 purchasing departments timeline as well. Before
13 the end of the year they issue a timeline for the
14 district --

15 DR. LYNCH-WALSH: I'm going to get you guys
16 laser focused back on your guidelines.

17 MS. MOTIWALA: No, I'm talking about the
18 purchase orders. Any balances left over on the
19 purchase orders--

20 DR. LYNCH-WALSH: Uh-huh.

21 MS. MOTIWALA: -- that need to be carried
22 into the next fiscal year, schools and
23 departments are supposed to send a list to
24 procurement department prior to the end of the
25 year, which POs should be carried over --

1 DR. LYNCH-WALSH: Uh-huh.

2 MS. MOTIWALA: -- and those POs do roll over
3 into the next year.

4 DR. LYNCH-WALSH: Say that again?

5 MS. MOTIWALA: So procurement is sent a
6 timeline through schools and departments
7 throughout the district for the cutoff to submit
8 their request for any purchase orders that have
9 leftover balances that are waiting, invoices to
10 be paid.

11 DR. LYNCH-WALSH: And where does procurement
12 get that knowledge from?

13 MS. MOTIWALA: No, schools --

14 DR. LYNCH-WALSH: They don't pay anything.
15 So my question, again, is --

16 MS. MOTIWALA: No, schools and departments
17 are supposed to send the list of purchase orders
18 that should be rolled over into the next year.

19 DR. LYNCH-WALSH: Okay. So I'm going to read
20 this to you again. Annual carryovers, this is
21 from 21-22 cabinet budget guidelines, unused
22 funds will not carry over into fiscal year 2022
23 except for debate program donations, state
24 required, and I'm not going to repeat the whole
25 thing. If department supervisors believe they

1 have budget line items that must carry over, each
2 department supervisor must submit a request via
3 their cabinet member to the CFO before March
4 31st, 2021 to verify that the funds would be
5 carried over. That is not just what you just
6 said.

7 MS. MOTIWALA: No, there are two different
8 carryovers we're referring to here.

9 DR. LYNCH-WALSH: Okay.

10 MS. MOTIWALA: The budget guidelines talks
11 about any funds remaining not in a PO, not
12 encumbered. We're talking about just funds
13 remaining in certain line items that should be
14 carried over. That's a separate request.

15 Then procurement sends a separate timeline
16 for purchase orders. So funds that have already
17 been encumbered, but if there are still POs open
18 because an invoice still has not been received
19 for whatever reason or a goods receipt just
20 hasn't been processed because there is a backlog
21 and they didn't receive the goods, they are
22 supposed to send that request to purchasing to
23 roll over or carry over those POs.

24 DR. LYNCH-WALSH: Okay. So you're, in
25 theory, citing something that's not in here, and

1 I'm going to read the budget during the year
2 again. Departmental budgets will be monitored
3 periodically by the budget office to ensure that
4 funding and expenditures -- expenditures are the
5 things we're talking about here where we've spent
6 money and we get invoiced for expenditures;
7 right?

8 Yes?

9 MS. MOTIWALA: Yes.

10 DR. LYNCH-WALSH: Okay.

11 MS. MOTIWALA: Uh-huh.

12 DR. LYNCH-WALSH: Expenditures are consistent
13 with the functional and financial needs of the
14 department and the district. Budget office will
15 address any departmental overspending by first
16 giving each department a reasonable time to
17 remedy the issue such as overtime travel and
18 P-Card overspending. So did that happen here?

19 MS. MOTIWALA: What I'm saying is two
20 different things. You're reading off of the
21 budget guidelines which does not talk about the
22 POs in that.

23 DR. LYNCH-WALSH: But it mentions
24 expenditures.

25 MS. MOTIWALA: Yes, but there are different

1 line items. Not everything is in a PO. So they
2 may have certain line items that they have not
3 consumed for many reasons.

4 DR. LYNCH-WALSH: But it's still an
5 expenditure.

6 MS. MOTIWALA: No, I understand. But what
7 I'm saying is the POs are not mentioned in what
8 you are reading to us.

9 DR. LYNCH-WALSH: Well, no, unless you
10 consider them an expenditure. So we don't
11 consider things that are in POs --

12 MS. MOTIWALA: Those automatically carry
13 over, so -- so there's a different process. That
14 doesn't go through the budget office. That's
15 what I'm trying to explain.

16 The purchase orders that are open during the
17 year and funds already encumbered, so it's
18 already reduced their budget, those are not
19 available funds. That's already in the PO. So
20 there's no need to request those funds from
21 budget office to be carried over because it's in
22 a PO. So that goes to procurement, not budget
23 office, to carry over the PO.

24 DR. LYNCH-WALSH: Okay. I mean, this keeps
25 mentioning expenditures.

1 Okay. So where -- where --

2 MS. MOTIWALA: So the consumption amount
3 already includes expenditures and encumbrances;
4 that's why.

5 DR. LYNCH-WALSH: Okay. So nobody in finance
6 has responsibility for making sure that, despite
7 this saying "monitoring" and speaking to
8 expenditures, what you would have me believe --
9 it sounds like what you're saying is it's on
10 procurement to let departments know whether they
11 have an open PO.

12 MR. MEDVIN: Ms. Marte?

13 MS. MOTIWALA: No, schools and departments
14 are the requisitioners. So the departments and
15 schools that are requesting --

16 MR. MEDVIN: Ms. Marte?

17 MRS. MARTE: Mr. Chair, let me try to help.

18 So the finance department absolutely has,
19 using your words, Dr. Lynch-Walsh, some
20 responsibility. We monitor the budget every
21 single month in a formal process including
22 reviewing department expenditures and
23 encumbrances. So in government language a PO is
24 an encumbrance, not an expenditure. An
25 expenditure is cash out the door. So we monitor

1 their net budget availability. It's important to
2 know that SAP has internal controls built into
3 its system whereby you -- the only part of any
4 department's budget that does not have a hard
5 stop if it is fully expended is payroll. But we
6 do monitor the bottom line of each department's
7 budget to make sure that we project out until the
8 end of the year to make sure they will have
9 enough money to cover their future payroll
10 commitments and all of those things.

11 So I don't want anyone to leave here thinking
12 that budget is not monitoring what is going on in
13 this district. Nothing is farther from the
14 truth. In fact, the CFO monitors it and I
15 monitor it and we have our monthly monitoring
16 huddle scheduled for tomorrow with the director
17 of financial reporting, with the treasury
18 department, with capital budget, with the budget
19 director, with the entire team, to go through the
20 entire monitoring to make sure that all of my
21 questions are answered as it relates to what's
22 going on in the district.

23 MR. DE MEO: So if an encumbrance is recorded

24 --

25 DR. LYNCH-WALSH: Can I finish? Yeah, if I

1 can finish, because they are in the guidelines.

2 MR. DE MEO: -- then that budget item is
3 used, the expenditure follows and the PO may
4 carry over to another year, those are two
5 different things, I believe.

6 DR. LYNCH-WALSH: I get that.

7 So finishing up on the guidelines, on pages 4
8 and 5, purchase orders and prior year
9 encumbrances, do you have this with you?

10 MS. MOTIWALA: No, I don't have it in front
11 of me.

12 DR. LYNCH-WALSH: Okay. That would have been
13 helpful to just read from there.

14 All right. Departments cannot commit to
15 purchases and services not funded within their
16 budget. Departments must be certain that funding
17 is the correct account structure to comply with
18 purchasing requirements prior to generating a
19 commitment. Prior to engaging any contractual or
20 professional services each department must
21 receive an approval of their divisional chief and
22 district CFO. Without this approval budget
23 office will not transfer funds or add new funds
24 to the departmental budget. Invoices for
25 services rendered and goods received must be paid

1 with funds from the fiscal year in which the
2 liability was incurred. All goods and services
3 should have a purchase order to prevent delay and
4 payment of invoices. Any invoices received
5 shortly after the beginning of fiscal year 2022
6 for services or goods received within the last
7 few months of fiscal year 2021 must be paid
8 through a prior year open PO. All departments
9 are required to review any open POs within their
10 locations prior to the fiscal year end.
11 Departments cannot carry forward any POs into
12 fiscal year 2022 unless they are anticipating
13 services and/or goods to be received between
14 April 1, 2021 and June 30th, 2021. Any POs
15 deemed necessary to carry forward outside of this
16 timeframe must be submitted to the procurement &
17 warehousing department to bring to cabinet for
18 approval no later than May 14th, 2021.

19 So I guess what we're still trying to
20 understand is why then did academics have to put
21 the PO for fiscal year 22-001 on invoices that
22 were for the prior contract? And they got paid,
23 presumably, from that funding source. Why is
24 that? If everybody -- if everything happened as
25 it should have, which does involve finance, and

1 it would probably be a lot simpler to just say,
2 yes, some stuff didn't happen on the finance side
3 that should have instead of making this about
4 these criminal masterminds over in academics who
5 were writing false POs on invoices, because it
6 would seem that the reason --

7 MS. FERTIG: I'm going to take exception to
8 that term "criminal masterminds". I don't think
9 anybody in this room has at any point ever
10 suggested that there was a criminal mastermind in
11 academics.

12 DR. LYNCH-WALSH: That was the perception I
13 was left with after that meeting.

14 MS. FERTIG: If you were left with that, I
15 mean, I don't --

16 DR. LYNCH-WALSH: Not from the people but
17 from the -- from the conversation. It began to
18 sound like we were accusing them of doing
19 something and we can -- it's all on tape. And
20 I'm not blaming anyone on the audit committee
21 because that would be -- that was the direction
22 that everyone was pushed into.

23 So, what I'm saying is, under what
24 circumstances would they have had to handwrite a
25 PO for the next year's purchase order and

1 contract if everybody did what they were supposed
2 to do and there were funds left on the POs
3 associated with 58-132E, or, is it possible that
4 the funds were swept, because things happen,
5 and/or they overspent, because things happen, and
6 that was the only funding source available to
7 them at that time?

8 MR. MEDVIN: Ms. Marte?

9 MRS. MARTE: So, through the Chair, the
10 assumption that finance did something wrong is
11 very --

12 DR. LYNCH-WALSH: I didn't make an
13 assumption. I said, everybody. Everybody.

14 MRS. MARTE: No, you pointed out finance. We
15 can replay the tape.

16 DR. LYNCH-WALSH: But you didn't reply last
17 time.

18 MRS. MARTE: I have the floor. It's very
19 unfair, and, quite frankly, disrespectful.

20 So, there are circumstances where people
21 circumvent the process. I have worked in finance
22 for 34 years in school districts and prior to
23 that eight years in large CPA firms in Boston,
24 Massachusetts. The very best systems of internal
25 controls do not prevent an individual from saying

1 to a vendor, yeah, yeah, do that work, send me a
2 bill and I'll get it paid. I don't care what
3 level of internal audits you follow.

4 So, the answer to the question is that the
5 invoices we are talking about were never on a PO.
6 They were services that the former chief academic
7 officer requested and then later presented bills
8 and expected everybody to figure out how to solve
9 the problem. That's what happened.

10 DR. LYNCH-WALSH: Oh, Mrs. Marte.

11 Okay. If everyone can look at that table
12 that I'm talking about, it's in CRI's initial
13 report. I think it may be in their January one,
14 as well, tables 1 and 2.

15 MS. DAHL: Hang on. Are you talking about
16 the original report we got?

17 DR. LYNCH-WALSH: Or if it's in the January
18 one, as well, let's go there, because that's
19 shorter. It might be table 2 in January,
20 actually. Let me just pop it out of here.

21 Okay. So we're going to now look
22 specifically at what these things are. Because
23 it's also unfair to talk about people that aren't
24 here to defend themselves. And we do have a
25 habit around here of blaming the people that are

1 no longer here. Another common denominator in
2 the PCG contract is an employee that, her name's
3 Tara Rodger, she doesn't seem to be available
4 either. I don't think she's still an employee.

5 MR. MEDVIN: What does that have to do with
6 anything?

7 DR. LYNCH-WALSH: That you can't ask the --
8 you can't ask the employee because they're not
9 here to ask.

10 Okay. So let's look at table 2.

11 MS. DAHL: What are you looking at?

12 DR. LYNCH-WALSH: On page --

13 MS. DAHL: Is this the thing they just handed
14 out or --

15 DR. LYNCH-WALSH: No, no, no. Page 12 of the
16 January 23 memo. Page 12, January 23rd CRI memo,
17 page 12, and we're going to look at each of
18 these -- each of these invoices.

19 MS. FERTIG: So this is the third -- can I
20 just say, this is the third meeting that we've
21 discussed this audit so we have reports from --
22 and, actually, when I went through it I noticed a
23 slight difference between what I got in November
24 and what we had in this packet in November on
25 numbering of pages. So --

1 DR. LYNCH-WALSH: Well, this is the -- well,
2 I'm trying to keep it simple. January 23rd --

3 MS. FERTIG: Yeah, January 23rd, it's that
4 table.

5 DR. LYNCH-WALSH: -- page 12. Page 12, table
6 2.

7 Okay. So the first invoice -- and understand
8 that all of these go back to the prior agreement
9 which had four, I believe, amendments, but the
10 agreement was 58-132E. And the first one is
11 EdPlan Behavioral Threat Assessment Module,
12 quarter 1 subscription. That was in the third
13 amendment to this agreement. The second -- so
14 the second one -- and that's for the service
15 period July 2020 through September 2020. The
16 second one on the list is October 2020 to
17 December 2020, EdPlan Behavioral Threat
18 Assessment Module quarter 2 subscription. Notice
19 there's no quarter 3 or 4, but there were
20 quarters 3 and 4, which are not unpaid.

21 Also understand PCG was audited in the midst
22 of all of these goings on and that's potentially
23 how we ended up finding out we had missing
24 invoices.

25 So the third one on here is December 2019,

1 Safety Security Instructional Data Integration to
2 SII/TECC, July 2020 through September 2020.

3 MR. JABOUIN: Is there a question, Dr.
4 Lynch-Walsh?

5 DR. LYNCH-WALSH: I am sharing information so
6 we're all clear because a statement was just made
7 that these were these ad hoc services, so -- but
8 they're all in the prior agreement.

9 MRS. MARTE: Through the Chair?

10 MR. MEDVIN: Ms. Marte?

11 MRS. MARTE: The statement I just answered
12 had to do with year end 2021, not this.

13 DR. LYNCH-WALSH: But this is what I was
14 talking about. These are the invoices where I'm
15 trying to understand how they could have gotten
16 paid.

17 MS. FERTIG: Our problem that I have is --

18 MRS. MARTE: Then I apologize. I answered
19 the wrong question. You were asking about
20 carryovers and --

21 DR. LYNCH-WALSH: I wasn't asking
22 hypothetical. I was very specific to table 2 as
23 I have been, that these four -- so if we can all
24 agree that it's possible these slipped between
25 the cracks for accounts payable or that the

1 moneys were swept from the prior year and these
2 just got left out in the cold, because four
3 invoices out of dozens is possible, then we can
4 move on from this particular issue.

5 MS. MOTIWALA: May I ask what the purchase
6 order number is so we can track it down and
7 purchasing can actually confirm if it was carried
8 over or not? Do you have the purchase order
9 number?

10 MS. FERTIG: And we're talking about a
11 different contract.

12 DR. LYNCH-WALSH: What?

13 MS. FERTIG: We're all looking at an audit on
14 one contract and you're talking --

15 DR. LYNCH-WALSH: Okay. The reason you're
16 looking, yes --

17 MS. FERTIG: Let me just finish. And you're
18 talking about another contract and we don't even
19 know what that other contract covers. There's
20 been no audit of that.

21 DR. LYNCH-WALSH: Okay. But understand that
22 the finding -- so then ask CRI, did they go back
23 to the prior contract? Because I do, when I
24 start looking, I keep going until I get to the
25 end. The public records request where I do

1 have -- I did get purchase orders
2 cross-referenced, remember, I was here for five
3 hours, so I'm not sure why you guys didn't verify
4 and confirm and I can only remember so many
5 things off the top of my head. Having said that,
6 the reason this is relevant, Mary, is because
7 these invoices came from somewhere. They were
8 not random.

9 MS. FERTIG: Okay. So can I comment on this?
10 Because we have half an hour of the meeting left
11 and this is a major audit with the next one being
12 pretty major -- the conversation being major,
13 too.

14 What I took away last month when I left and I
15 thought about this and wanted to bring back is
16 somewhat akin to what you're saying, is I
17 understood the process, the onus is on the
18 requesting department who submits a bill for
19 payment to give the applicable purchase order.

20 DR. LYNCH-WALSH: But it was never about the
21 bill. It was about what had happened long before
22 that.

23 MS. FERTIG: No, it is about the bill,
24 because -- maybe yours isn't, but mine is. Mine
25 is that I feel that there should be you two

1 checks in place. I feel that when you receive a
2 request for payment and it says that it's a
3 particular contract, you should double-check to
4 make sure that if you're getting a bill that was
5 stamped for November services of 2020 that it's
6 something that should be paid out of a fiscal
7 year '21 contract. And that's the one thing I
8 thought about when I left here last month is, I
9 think there could be a better way to double-check
10 that, and things like this wouldn't slip through
11 the cracks or you would go back to the previous
12 purchase order to get them paid.

13 So I -- I was hoping that we could have that
14 conversation today about how we could strengthen
15 -- I think it's a very simple fix, but I -- I
16 just don't think it's just on the requesting
17 department for it to be paid. I think it's on
18 both ends that you need to assure that what
19 they're asking you to pay for is eligible for
20 payment under the contract or the -- whatever,
21 the account they're asking you to pay from. And
22 in this case it's pretty clear these were 2020
23 invoices being paid for something that did not
24 even pass until 2021. I don't think it's
25 complicated. I just think it's something that

1 needs to be fixed.

2 DR. LYNCH-WALSH: Everything about this is
3 complicated.

4 MR. DE MEO: But page 3 discusses all of this
5 and those specific invoices. And it's clear Mr.
6 Gohl, Mr. Gohl went ahead and --

7 DR. LYNCH-WALSH: No, that's the problem.
8 It's not as clear. Because they would have had
9 -- so what I'm trying to get at is, if you have
10 to write or are told to write a different PO on
11 there because there's no funding in the PO that
12 pertains, you would have had no other choice but
13 to use that PO if you're trying to get them paid
14 because they fell through the cracks and somebody
15 brought it your attention.

16 MR. DE MEO: Clearly they violated policy.

17 DR. LYNCH-WALSH: Violated or people before
18 didn't follow the guidelines and whatever not.
19 And so when they appeared, or however they
20 appeared, everybody worked towards getting them
21 paid, but it's not just the end user because
22 there's all these internal controls that are
23 supposed to happen so that that doesn't happen.
24 But this is four invoices and so would he have
25 known to write this PO and/or was there no money?

1 Because the point is, there should have been
2 money on the old PO or POs to pay these.

3 And as far as -- in the interest of time the
4 prior -- the table immediately prior, table 1, is
5 all about the 2.9 million that has to do with the
6 summer school -- summer intervention program. So
7 DD-1, or, sorry, DD-5, which has that whole
8 matrix in there that CRI had some observations,
9 it's their conclusions that are problematic.
10 Because CRI states that we need to find out, I
11 think this is number, let's see, potential
12 front-loaded -- they have -- I have number one,
13 2, number 5 on page 3 -- were you referencing the
14 same page 3, Mr. De Meo?

15 MR. DE MEO: Yeah.

16 DR. LYNCH-WALSH: Okay. Certain invoices
17 paid with service period dates prior to the
18 effective date of the agreement, we recommend
19 that BCPS management perform the following,
20 investigate these items to determine why these
21 invoices with service periods dated prior to the
22 execution of the agreement or second amendment
23 respectively were approved and paid. Very
24 simple, everybody knew -- everybody approved
25 them. So the two point -- so forgetting about

1 the old ones from the prior year, which it sounds
2 like they don't have an answer for that until
3 they go back and look at the PO associated with
4 the prior contract to see if there were funds
5 left over, because it sounds like they are not
6 sure that there were or weren't funds, so we
7 can't answer that question. Because it could
8 have been that academics wrote the PO for fiscal
9 year 22-001 on the invoices thinking that was the
10 only funding available, but it sounds now like
11 we're not 100 percent certain. That's one issue.

12 MR. DE MEO: Mr. Chair?

13 MR. MEDVIN: Mr. De Meo? Yes.

14 MR. DE MEO: The report, the updated report
15 says in their conclusion that none of the facts
16 presented additional facts and supplemental
17 information, including the memo from PCG, changes
18 their conclusion. So what I want -- and PCG
19 basically says the language was inarticulate and
20 it wasn't specific.

21 Where are we at? I mean --

22 MS. FERTIG: I mean, that's the question I
23 want to get to.

24 MR. DE MEO: I mean, that's just where we're
25 at. You know, I've read a lot of this. I'm

1 getting to the 400 pages you sent after I read
2 the Bible and War And Peace. I'm going to get
3 there.

4 DR. LYNCH-WALSH: I highlighted what's
5 relevant. You don't have to read it all.

6 MR. DE MEO: It already says that their
7 conclusion isn't changed. Can we re-audit them?
8 I think we need to move on and find out where
9 we're at legally with this difference.

10 MS. FERTIG: And that is what I was hoping
11 we'd talk about today, because -- and I want to
12 finish what you're saying with the invoices, but
13 there's a major question to me as to whether
14 these are duplicative. It sounds like that we're
15 owed the money and we need to pursue --

16 DR. LYNCH-WALSH: Well, before -- before you
17 get too excited about that, hold that thought,
18 because I went and actually read the prior --
19 again, you've got to read the prior contract, and
20 it is a separate item, but hold your enthusiasm
21 on that one.

22 If you've missed the forest for the tree, as
23 it is possible, and I believe CRI has missed the
24 forest for the trees, then you're going to have
25 erroneous conclusions.

1 So these -- the invoices in table 1, they
2 are -- they are saying investigate why these
3 things were paid. The simple answer is that
4 everybody approved them. They went through
5 finance, Mrs. Marte approved the 2.9, Mr. Runcie
6 approved the 2.9, Legal, I have all the emails.

7 MRS. MARTE: Through the Chair?

8 DR. LYNCH-WALSH: Make sure you know which
9 2.9 I'm referring to.

10 MRS. MARTE: I know exactly what 2.9 we're
11 referring to. I approved that it was a budget
12 allowable expenditure. I didn't approve any
13 invoices. What I did is based on the Florida
14 Department of Ed May 27th, 2021 approved ESSER
15 application to use ESSER funds to pay PCG and
16 it's specifically --

17 DR. LYNCH-WALSH: That's not actually what I
18 was talking about.

19 MRS. MARTE: So that's what I approved. I
20 don't approve invoices unless they're from my
21 department.

22 DR. LYNCH-WALSH: Okay. Let me explain
23 again.

24 MS. FERTIG: Here's my problem, Nathalie, we
25 hired somebody to do this audit, we've had three

1 audit meetings on it.

2 DR. LYNCH-WALSH: I'm saying you didn't get
3 your money's worth. I'm saying they did not dig
4 --

5 MS. FERTIG: I understand that. I would like
6 to see an email directly, and I don't care if
7 it's Dan Gohl or somebody else, because I don't
8 want to personalize this to any person. So if we
9 could just stay off of that. I would like to say
10 if somebody approved invoice number whatever or
11 211448, I would like to see his email saying you
12 are supposed to take that money from this
13 particular contract not that particular contract.

14 DR. LYNCH-WALSH: Okay. But that would come
15 from the now chief financial officer because she
16 literally just said, she asked me for the POs
17 from the old contract to see if there's money
18 left over, because I don't believe they're 100
19 percent certain that there wasn't funds. And so
20 that's an off-line conversation. So that's one
21 issue on a side burner. The next issue, and I
22 was not actually talking about the ESSER
23 applications, but now that Mrs. Marte has brought
24 that up, understand that Amendment 3 of the ESSER
25 applications have -- has funding for a thousand

1 ESE instructors and a thousand non-instructional
2 people for this summer intervention camp, which
3 is what all of this is for, and then in Amendment
4 5 those two things are reversed, and I don't know
5 why, I don't know if they suddenly didn't need
6 any of those instructional people, and so instead
7 there's now funding for University Instructors,
8 which apparently included essentially the
9 district paying PCG to get the district tutors,
10 some of whom were actual teachers, so I'm not
11 understanding from that perspective why we had to
12 pay University Instructors to recruit and pay and
13 coordinate our own staff that we could have done
14 directly, but that's a whole other conundrum.
15 But what I was speaking to are the emails where
16 the item goes to the board for the funding for
17 PCG and these particular -- these invoices are
18 associated with particular line items that were
19 approved in May of 2021 by Mrs. Marte. So it was
20 all approved and it was all understood that it's
21 for the summer intervention program and that is
22 the explanation for why this starts. It is not
23 about invoices.

24 MRS. MARTE: Mrs. Fertig, respectfully, my
25 email was in response to my staff -- so this is

1 the process. When I came here in 2017 and Dr.
2 Wanza was a cabinet member then and she knows
3 what happened. I was having senior staff come to
4 me and say, I need you to find the money for
5 this, the board approved this board item. And I
6 said --

7 DR. LYNCH-WALSH: This was before board
8 approval. This was before.

9 MRS. MARTE: I said, but, did you take a
10 board item to the board without funding? Yeah,
11 but they said this is okay, so now I need to fund
12 it. So in 2017 I implemented a process as part
13 of agenda preparation that no item could go to
14 the board unless we validated that it was funded.
15 If we did need to take something to the board
16 that wasn't funded, the item would say to the
17 board, there is not currently funding in the
18 budget for this item, and if you approve this
19 item we will need to take money out of fund
20 balance to approve it. Because it was happening
21 often. And, remember, I did this 15 years in
22 Miami-Dade, so I knew how the work flows should
23 happen.

24 So my email was because the two individuals
25 in finance, there are two individuals, one in

1 general budget and one in capital budget, that
2 have to, in the work flow in Granicus, approve an
3 item and say, yep, this is funded. When we got
4 to this item, they could not see the funding.
5 And that was because the board item was June
6 15th. Agendas are done more than a week in
7 advance. And the approval from the state to
8 realign grant funding to fund this didn't happen
9 until May 27th. So the director of budget hadn't
10 made the journal entries in the computer so my
11 staff could see the funding.

12 I happen to know that it had been approved
13 because I picked up the phone and asked somebody,
14 so I jotted a quick email, it's funded, it's
15 okay, you can approve the item.

16 It has nothing to do with the invoices. I
17 was approving that the item, the procurement item
18 that was being presented to the board did indeed
19 have funding that wasn't reflected in the
20 computer yet because of timing.

21 MR. DE MEO: Mr. Chair, is Mr. Kincaid or Mr.
22 Broline here from CRI.

23 DR. LYNCH-WALSH: Broline is here.

24 MR. DE MEO: Broline? Sir, could you comment
25 on some of this matter? Did you consider these

1 things that Dr. Lynch-Walsh has mentioned or is
2 this new information?

3 MR. BROLINE: Our report lays out everything
4 that we considered within the scope of what we
5 were engaged to do.

6 MR. DE MEO: Okay.

7 MR. BROLINE: So, I guess, if you have
8 something specific -- there's been a lot of
9 discussion. It would be helpful if you could
10 maybe ask a specific question for me to answer
11 within that.

12 MR. DE MEO: So can I ask you, Dr.
13 Lynch-Walsh, to address some specific questions
14 to Mr. Broline so we could find out where we're
15 going with this?

16 DR. LYNCH-WALSH: I think where we're going
17 to this is to the OIG, but, so, because the
18 emails with finance go all the way back.

19 Now, you guys mentioned that you looked, I
20 think in their initial report, and I'm not
21 sure -- and understand that he just said it's
22 based on their scope, and, so, basically, it
23 sounds like everything I've mentioned is new
24 information to them.

25 MR. DE MEO: Yeah, I didn't get a clear

1 answer on that, Mr. Broline.

2 DR. LYNCH-WALSH: Right. Is it new? Did you
3 look at 58-132E and all its amendments and all of
4 its funding?

5 MR. BROLINE: Relative to the PCG contract,
6 no.

7 DR. LYNCH-WALSH: What else would it be
8 relative to?

9 MR. BROLINE: Again, we were asked to look at
10 the fiscal year '22 contracts. And so to answer
11 your question, we did not look at the specific
12 contract you mentioned, the 58 contract.

13 DR. LYNCH-WALSH: Okay. So getting to the
14 40-page document that we just got, I did go back
15 and look at the old contract, and it does have
16 translation, because PCG's defense is, while
17 everything's written poorly, which begs the
18 question, what is legal doing when they look at
19 contracts? I mean, it seems a fair question.
20 You can't -- you do see that translation in, it's
21 1.14, I believe, in the old contract, and in the
22 new contract the way they wrote that this line
23 item is for 1.11 through 1.16 and 1.16 or
24 whatever is the dynamic translation, having read
25 all of these documents and I don't know how many

1 hundreds of pages, I would tend to agree more
2 with PCG. And I want to remind the people that
3 are on the audit committee who were here when HTC
4 did those, I don't know if it was Recordex or
5 Lenovo, where the splitting of the invoices was
6 failed, they did not have that as an observation,
7 initially, and then we all said, but, clearly,
8 invoices are being split, why wasn't that
9 included as an observation? And auditors'
10 conclusions, particularly in my experience here
11 are only as good as the scope of work that they
12 are engaged to do. And that is what we have had
13 here. Because I don't disagree with a lot of
14 their observations, it's their conclusions that
15 are problematic because they were forced to go
16 like this (indicating).

17 MR. DE MEO: Okay. So CRI believes there is
18 potentially 825,000 of overbilling.

19 DR. LYNCH-WALSH: I'm not sure that's
20 accurate.

21 MR. DE MEO: Okay. And you believe maybe
22 this overbilling could be a result of the
23 imprecise language in the contract like PCG says?

24 DR. LYNCH-WALSH: For the 75,000 I think it's
25 absolutely possible that there was not an

1 overbilling, but you would have to review the old
2 contract amendment number 2 and you'd have to
3 look at all the emails going back and forth.

4 MS. FERTIG: No, no, there's a contract. And
5 maybe -- and I really am disappointed we have no
6 one from legal here today, because, quite
7 frankly, there's a contract. PCG signed that
8 contract. If there was some -- now, we're
9 expecting our attorneys to read that contract and
10 determine that it does what it should for the
11 School Board of Broward County. I don't think
12 we're asking our attorneys to also be attorneys
13 for PCG. So, in my mind, if there is something
14 in there that PCG claims that they had
15 conversations about, and, obviously, the emails
16 substantiate that, but it wasn't in the contract,
17 they need to be making a phone call to their
18 attorney. That's -- that's how I'm reading this.
19 I don't think it's up to us to fault our
20 attorneys because they didn't put something in
21 that they didn't -- that they may not even have
22 known about. That should have been picked up. I
23 mean, maybe I'm wrong, but we don't have an
24 attorney here and we should.

25 DR. LYNCH-WALSH: It's in -- no, Mary --

1 Mary, it's in there. The problem is that they
2 said it's a scrivener's error. So if we could go
3 examine that scrivener's error, because that does
4 pertain to what they looked at, so it's on -- and
5 I'm not sure they're clear on where it is, but,
6 essentially, in the agreement for fiscal year
7 '22.

8 MR. JABOUIN: If I may Vice Chair, legal is
9 not able to make it to this meeting, but I've
10 talked to them extensively in various meetings
11 regarding that item. It is their opinion that
12 the document translation was part of a package
13 that we purchased for ESE services. So we are
14 remaining strong with them that the language that
15 the board approved should be what's in effect.
16 They have indicated that they have had several
17 conversations with a variety of people, but those
18 were verbal representations. We have a signed
19 contract. And even though the new contract for
20 2023 has document translation bundled in, the
21 contract that was signed and was looked at by
22 several of PCG's representatives is what we have.

23 MR. DE MEO: Does -- does legal support the
24 possibility that we've been overbilled 825,000?

25 MR. JABOUIN: So the audit, itself, and let's

1 remember, the focus of the audit was based on the
2 complaint that was sent in regarding a PCG
3 representative, but I've gone over this matter
4 with legal on that front. So the amount that the
5 district paid is different than what the spend
6 authority was on track to get to. So the
7 original report had, based on payments that the
8 district made to PCG an overbilling of 75,000 for
9 document translation services. It had the
10 potential if it stayed on track to be more than
11 that though.

12 MR. DE MEO: So does legal recommend
13 litigation to recover amounts that were
14 wrongfully paid or do we share some of the blame?
15 I mean, we can have --

16 MR. JABOUIN: Those conversations are going
17 on because I communicated to PCG directly from me
18 that that is our position. Legal was on the call
19 with me and their legal was also on there, and
20 that unless they're able to come up with
21 documentation, and what they sent in their letter
22 is not sufficient. So the district's position,
23 and we're going to remain firm on it, is that we
24 are --

25 MR. DE MEO: Is CRI's scope insufficient to

1 address this matter?

2 MR. JABOUIN: So CRI's scope was created
3 based on the complaint that was sent in and then
4 I called them and the state, based on
5 conversations with me, determined what would be
6 looked at, and then I communicated that to CRI.
7 And then I met with the state several times to
8 tell them what we're doing, and we gave them a
9 presentation of where the report was and so
10 forth, and they were fine with it, and then,
11 ultimately, they accepted the report.

12 So the purpose of all this is based upon the
13 complaint that came in and meeting the state's
14 requirements. Now --

15 MS. FERTIG: Which had nothing to do with
16 this.

17 MR. JABOUIN: Yeah. So, as you know, Mr. De
18 Meo and the rest of the committee, you go into a
19 project with the information that is known at the
20 beginning and then certain things evolve.

21 Now, I think some of the points that were
22 made need to be looked at in the new contract
23 that the board signed in January of 2023, and
24 that's the next step.

25 Also, there are findings in the report and

1 there is management responses and the follow-up
2 to cure these, not just this contract but the
3 next contract and other contracts, that's the
4 next step, I think, for the committee.

5 MR. DE MEO: Sure. Okay. I'll make a
6 motion. I'm going to make a motion that the
7 audit committee refers this to legal for any
8 further action and investigation. And if the
9 chief auditor believes the scope was insufficient
10 to address this matter in connection with legal's
11 review of this matter, then we engage CRI to
12 expand their procedures to complete the
13 investigation.

14 MS. FERTIG: I'll second it.

15 MR. JABOUIN: Sure. Could you --

16 MS. FERTIG: I know that was a lot.

17 MR. JABOUIN: Yeah, it was a lot.

18 MS. FERTIG: But we have a -- I mean, we have
19 a court reporter here, so I'm pretty sure we're
20 going to get that.

21 MR. DE MEO: Did you get that, sir?

22 MS. FERTIG: I mean, basically, you want this
23 referred to legal, which is the appropriate
24 place.

25 MR. DE MEO: Yes.

1 MS. FERTIG: I mean, this is not --

2 MR. DE MEO: And I think Dr. Lynch-Walsh's
3 issues need to be addressed.

4 DR. LYNCH-WALSH: Well, that would require
5 expanding their scope. Because I shouldn't have
6 had to audit the audit. And I think that had
7 their scope been sufficient they would have found
8 what I found or maybe they just haven't dealt
9 with the district long enough to understand all
10 of the inner workings. But between the public
11 records, which I have shared with everybody, and
12 reading all of that and reviewing it, there are
13 multitudes of emails about the funding for that
14 summer intervention program that should have
15 prevented them from ever having a concern. The
16 May 1 date -- it's sort of like the old saying
17 around here, the coverup is worse than the crime.
18 Everybody knew what they were doing with these
19 May 1 dates.

20 MR. DE MEO: Well, that's your conclusion.

21 DR. LYNCH-WALSH: But what I'm saying is
22 everybody -- everybody knew what that -- those
23 services were and that ultimately you're going to
24 get invoiced for things that are in the contract
25 and it was for the summer intervention program.

1 MS. FERTIG: And ultimately the contract
2 governs and that's a legal question. That's not
3 -- that's not --

4 DR. LYNCH-WALSH: Well, that's where we may
5 get back to 75, but I think it's on a
6 technicality.

7 MS. FERTIG: I know, but that's not --

8 DR. LYNCH-WALSH: And legally you can only
9 enforce what's in a contract. But in 58.132E,
10 EdPlan Connect in the second amendment does speak
11 to document translation, not the kind that is
12 this dynamic document translation, which, when I
13 went to look at the new contract, it is listed as
14 a separate line item now.

15 MR. JABOUIN: It is.

16 DR. LYNCH-WALSH: Which -- and it was a
17 separate line item before. The only time it
18 wasn't separate is in this fakakta FY22-001. So
19 my question would be, who was reviewing contracts
20 before that one and who's reviewing them now?
21 Because part of the problem might be who was
22 reviewing contracts in between.

23 MS. FERTIG: And my question is, did PCP sign
24 the contract?

25 MR. JABOUIN: Yes, they did sign the

1 contract.

2 DR. LYNCH-WALSH: Of course. So, yes,
3 contractually, they may be out that money because
4 they let a technicality, a scrivener's error --

5 MS. FERTIG: I think it's a little different
6 between a scrivener's error.

7 MR. JABOUIN: Let's --

8 MR. MEDVIN: Any other comments? We have to
9 move on.

10 MS. CARTER-LYNCH: I have one comment,
11 please.

12 MR. MEDVIN: Ms. Lynch-Walsh. Ms. Lynch, I'm
13 sorry.

14 MS. CARTER-LYNCH: Thank you. Can we just
15 bottom line this? And here's what I would like
16 to know. What is the expected outcome? That's
17 where I am. What would be the expected outcome
18 that would be beneficial to the Broward County
19 school district?

20 MS. FERTIG: So if there's money -- can I
21 answer that?

22 MR. MEDVIN: Please do.

23 MS. FERTIG: Per Mr. De Meo's motion, if
24 Legal determines, and they're the ones that have
25 to determine, determines that there is money that

1 is owed to the Broward County School Board, then
2 that's for them to decide. And if they decide
3 there's not -- and, hopefully, they will pursue
4 it and get the money. And if they decide that
5 all of these emails substantiate that it was, you
6 know, it should have been, then that's a
7 different matter. But that's a legal
8 interpretation of the contract, which is beyond
9 us.

10 MS. CARTER-LYNCH: And so Ms. Walsh-Lynch
11 [sic], you're just trying to make sure that we
12 have all of our ducks in a row going forward?

13 DR. LYNCH-WALSH: Well, no, there's multiple
14 issues going on here.

15 As Mr. De Meo stated, I would like my
16 questions answered. They didn't get answered by
17 CRI because I'm the one that went and dug
18 further. I would like everybody to just be
19 transparent and if something -- if mistakes were
20 made, own up to them, but we don't even have --
21 we don't even have enough information to
22 understand whether those first four invoices,
23 whether the POs still had funding on them.
24 That's still a question mark.

25 MS. FERTIG: But that's a different issue

1 than the motion on the floor. So can we just
2 dispose of this and go to that? Because I have
3 some comments overall on payment of bills. This
4 is something I do know about.

5 So I would like to -- if we could just
6 dispose of the one and then go to the next point
7 I think it might make it a little clearer, which
8 is that we're referring this to legal to make a
9 determination on the contracts.

10 DR. LYNCH-WALSH: No, that's fine.

11 MS. CARTER-LYNCH: I got my answer.

12 MR. MEDVIN: Okay. Any other comments?

13 (No response.)

14 MR. MEDVIN: Can we have a vote on the
15 question to refer this matter to legal?

16 All in favor?

17 COMMITTEE MEMBERS: Aye.

18 MR. MEDVIN: Opposed?

19 (No response.)

20 MR. MEDVIN: Motion carries.

21 MR. DE MEO: Mr. Chair, just a point of
22 order.

23 I would like the court reporter's version of
24 that motion to be -- that's what I --

25 DR. LYNCH-WALSH: Gets recorded as the

1 motion?

2 MR. DE MEO: Yeah, please. Thank you.

3 MS. FERTIG: Can I bring something up?

4 MR. MEDVIN: We have to get going.

5 MS. FERTIG: This is on this audit and it's a
6 whole different topic than where Dr. Lynch-Walsh,
7 which I know we're almost out of time.

8 I just want to say, and I noticed you were
9 nodding when I said this, I think there needs to
10 be a different -- a little stronger process in
11 place for paying these. And you seem to be on
12 top of it. So that it's not just up to the
13 department -- it's not just up to Dr. Mancini to
14 send you something and make sure she's got the
15 right contract. It's incumbent upon you to make
16 sure she's got the right contract. So we have a
17 -- you know, we have a check and balance system
18 here. And I think that's just a good practice
19 and I think most people do it.

20 So I'm leaving it at that. That's my
21 recommendation. I don't know that we need to
22 make it a motion, but that's one of the things
23 that I've thought about ever since you've had
24 this first conversation about this.

25 MS. MOTIWALA: I believe Mrs. Marte has

1 mentioned before that we are looking into the
2 Ariba implementation. IT is involved, as well.
3 And we would like to look at the Procure-to-Pay
4 process in its entirety on how to improve the
5 process.

6 But also I would like to address one thing
7 that Dr. Nathalie Lynch-Walsh mentioned earlier
8 about the handwritten PO. So when Mrs. Marte
9 came on board as the chief financial officer she
10 worked with Ms. Coker to get the communication
11 out to suppliers, and it's on Procurement's
12 website, as well, and has been communicated to
13 vendors many different ways, and I'm going to
14 read it from their website, obtain a Broward
15 County Public Schools purchase order prior to
16 providing goods or services. Vendors should not
17 commence work without a PO. So that's -- but I'm
18 saying that vendors also have a responsibility
19 and know that they should not be doing work until
20 they have a PO already in place. Because a lot
21 of times, like you were mentioning, a PO is
22 handwritten later, which means, either it wasn't
23 in place before or something else was missing in
24 the process.

25 DR. LYNCH-WALSH: Okay. So, but I believe

1 you understand that the issue I'm talking about,
2 because it was from 2020 and it was paid with a
3 PO for fiscal year '22, that what we're talking
4 about, specifically, is whether they overspent
5 and that whole monitoring piece didn't happen or
6 whether the funds got swept because
7 miscommunication and the guidelines weren't
8 followed. Whether one of those two things or
9 both could have happened in some respect. But we
10 don't have an answer from you for that.

11 So I believe Mr. De Meo -- basically, I'm
12 looking for actual answers to my question and
13 CRI, I kind of -- I never like having to bash an
14 auditor, but -- especially when it's not their
15 fault, and we've had this happen with HCT, we've
16 had it happen in the past where the auditor's
17 conclusion missed things because of the scope.
18 And we're not driving the scope.

19 So I would prefer to add, to change a little
20 of what you said earlier, I think it should be
21 evident by the sheer amount of work I had to do
22 just to uncover this additional information that
23 the scope that they were given was not sufficient
24 to actually answer --

25 MR. DE MEO: I think they should hire you,

1 CRI. No question about it. I included the words
2 -- I included the words investigate and to
3 determine if the scope needs to be expanded and
4 to add additional procedures by CRI. So --

5 DR. LYNCH-WALSH: But you said the chief
6 auditor determines if the scope --

7 MR. DE MEO: Well, I think he needs to do
8 that with the attorneys and then we can, you
9 know, overview that. We can't really do his job.

10 DR. LYNCH-WALSH: Well, no, we can't. We
11 sure can't.

12 MS. FERTIG: But, you know, I would say at
13 least on these 278,000, just two more points,
14 one, and I don't want to get into debate on this,
15 some of those services were in November of 2020
16 and had to do with the Behavioral Threat
17 Assessment so I'm not quite sure what that had to
18 do with summer school.

19 DR. LYNCH-WALSH: No, no, that's the other
20 table is summer school. The other table is
21 summer school.

22 MS. FERTIG: Okay. I'm just referring to
23 this 278.

24 DR. LYNCH-WALSH: Yeah, that has nothing to
25 do with summer school.

1 MS. FERTIG: The other thing I wanted to say
2 is that I think one thing we've seen from these
3 several months of audits, that we -- that these
4 audits can pay for themselves if they recover
5 money. And whether we're getting into a debate,
6 I, personally, think, yes, you got into this
7 because you had a complaint against improper
8 influence or whatever and that's how you first
9 got into doing the audit, but what we found out
10 through this audit, and caps and gowns and
11 others, is that we can improve our business
12 processes and recover money. That, I think is
13 what needs to be our takeaway and we should
14 expand this.

15 You only know about PCG and overbillings
16 because somebody complained about the actions of
17 improper influence. But every contract in this
18 entire department or in any department could be
19 the same and there may be moneys that are
20 recoverable if we do those audits. So I just
21 want to say, I'm glad that this happened, even
22 though it kind of was a roundabout way of getting
23 to where you got because -- and I think this is
24 something that we should, you know, encourage the
25 board to do, is to do more audits like these on

1 specific contracts to determine the recovery of
2 money. So --

3 MR. JABOUIN: Let's not forget, the focus of
4 the work was on the PCG complaint. Many of the
5 things that CRI did were in addition to the
6 complaint and they found several findings that
7 would have been outside of the scope of normal
8 work.

9 Mr. Broline, can you speak to that?

10 MR. BROLINE: Yeah. So, thank you.

11 So, to answer your question, there's only
12 maybe two findings that are directly related to
13 the scope as the focus of the complaint. All
14 those other items we did identify in the course
15 of our work. I just want to be clear about that
16 because I keep hearing statements that we didn't.
17 And that we did, as part of that, we don't -- as
18 part of that, it's all in there, exactly. So
19 there's many items. Yeah, there's many items in
20 there, too, as process improvements, lack of
21 internal controls, potential duplicate costs, all
22 of those items were not part of the original
23 scope.

24 The original scope, as you might recall, was
25 to look whether or not the allegation had

1 substance. We looked at a lot of emails and
2 texts, as you know, and we looked at the
3 procurement process, itself, relative to the PCG
4 contract in question.

5 So if we actually did stop there that would
6 be all that would be here. So we identified a
7 number of errors of potential duplicative costs
8 and a lack of controls in a number of areas that
9 are in the report, in the original and expanded
10 upon in the supplement. So I just wanted to add
11 that.

12 MS. FERTIG: And just to that point is what
13 I'm saying. I know Ms. Marte wants to speak.
14 Just to that point, because of the way this began
15 it was limited to one company. And all I'm
16 saying is I suspect because of the number of
17 policy changes you've recommended that it would
18 be -- if you were to pick any other company we
19 would find some of these same things. I think it
20 pays for itself to do these types of audits.
21 And, so, thank you.

22 MR. MEDVIN: Ms. Marte.

23 MRS. MARTE: I know we're short, but thank
24 you for one moment.

25 So in my world, in our world as practicing

1 government finance staff, audits are actually not
2 anything that we're afraid of. They're an
3 opportunity to do things better. We absolutely,
4 aside from potential software fixes, I've spoken
5 to Ms. Motiwala and she does have a lot of
6 vacancies and -- she has 13 vacancies in
7 accounting right now. But it is absolutely
8 appropriate that we should be doing testing and
9 review on our end when there are invoices coming
10 in from departments. So we don't -- we're not
11 going to -- you know, it's not something we're
12 interested in saying, no, we're not going to do
13 it. We're going to find a way to do it. That is
14 a practice that we should be doing.

15 The review of -- or the compliance with the
16 contracts, Ariba is absolutely the way to do
17 that. That will give us, this is the contracted
18 amount, these are POs put in against that
19 contract, and then as the invoices are put in a
20 hard stop happens when all of the events in that
21 match.

22 So, again, thank you for that. We are going
23 to take that and work out a plan to make sure
24 that there's a -- and as Dr. Smiley says check
25 the checker. So they say it's okay to pay, on

1 our end we need to be that checker; right? And
2 we're going to make sure we do that. So thank
3 you very much for that and we'll make sure we get
4 that done as soon as we can.

5 MR. MEDVIN: Thank you.

6 We have to get on to the next matter now,
7 please.

8 DR. LYNCH-WALSH: Mr. Chair, one more
9 question while we have CRI here. Because after
10 he goes -- on page, this is the matrix DD, that
11 was part of DD-5, so I'm on page 4. Number 6,
12 Lack of Proper Contractual Approval of Additional
13 Spending Authority Request, there's a
14 recommendation, we recommended that going forward
15 that management and consultation with the Office
16 of General Counsel put a process in place to
17 ensure that any spending authority request
18 submitted to the school board for approval have
19 first been contractually approved in the
20 agreement or by way of amendment, if applicable.

21 Did you -- Mr. Broline, did you guys review
22 emails related to that observation? That
23 observation had to do, of course, in the
24 agreement when they did the first spend authority
25 request, the items, the line items were in the

1 agreement but there were no amounts even though
2 the amounts were in exhibits, but they weren't in
3 the original requests. So it went to the board
4 on 5/18 and then went to the board again June
5 15th, I think, 2020? A day in May, a day in
6 June.

7 MR. BROLINE: Yes. Yes.

8 DR. LYNCH-WALSH: So, basically, they knew
9 that they were coming in June, but did you
10 examine why they did it in two different trips
11 instead of just coming to the board all at once
12 in May? Did you investigate that? Did you look
13 at emails or anything else or question people?
14 Because I -- to kind of understand why that was
15 done in two trips to the board when they knew all
16 of the services that would be coming as part of
17 the agreement?

18 MR. BROLINE: Yeah, so I'm trying to recall
19 if we mentioned in our original report, but I can
20 go by, there were conversations that the response
21 we got was, there needed to be -- it was a
22 funding reason, so they didn't come all at once.
23 They only -- they went through and there was a
24 process, and we did look at some emails in this
25 regard that talked about the full amount at one

1 point. I think it, I'm going to say, I'd have to
2 go back to the report, but I think it's around
3 18.6, if someone can find that. I don't have it
4 at my fingertips.

5 DR. LYNCH-WALSH: That was the total.

6 MR. BROLINE: Yeah.

7 DR. LYNCH-WALSH: So they started with 5.9 or
8 8.2, I forget which one came first and then they
9 went back for the second piece.

10 MR. BROLINE: Right.

11 DR. LYNCH-WALSH: And then there was the
12 additional request that had to do with the
13 re-enrollment campaign which was supposedly free,
14 but that's a different discussion, and then there
15 was the second amendment which came in January or
16 February for 2 million more.

17 MR. BROLINE: Right.

18 DR. LYNCH-WALSH: But I'm focused on the
19 first two, the May and June.

20 MR. BROLINE: Yeah, and I'll let -- my
21 colleague, Ben Kincaid is on the phone can add to
22 his because his team looked at all the emails and
23 text messages, so -- but based upon --

24 MR. KINCAID: Yeah, this is Ben Kincaid. So
25 we did examine the emails and we did have, you

1 know, questions in our interviews related to
2 that. And as Rob had mentioned earlier in his
3 response was that essentially there was funding
4 limitations, funding resource limitations within
5 the school district at that time and there was
6 not enough funding available for the full
7 request. And so before it went to the board,
8 within the few days before it went to the board
9 for the May 2021 meeting, the request was reduced
10 down to what was ultimately approved because of
11 funding limitations. Once additional funding
12 became available, was secured, that's when it was
13 brought back to the board in the June 21 meeting.

14 DR. LYNCH-WALSH: And who did you obtain that
15 response from? Do you remember?

16 MR. KINCAID: There was a variety of emails
17 and it was also in a variety of our discussions
18 as well. I believe there was emails within
19 Finance and Procurement, as well, related to
20 that. I don't recall specifically the
21 individuals that were emailing back and forth,
22 but there was a slew of people on those email
23 communications discussing how to fund the
24 contract and what was actually available to fund
25 as far as resources within the district at that

1 juncture in May of '21.

2 DR. LYNCH-WALSH: Okay. So the summer
3 intervention program piece, because that's where
4 the May 1 service dates are coming in, and I
5 understand -- and in theory in an ideal world you
6 would have a contract -- you would never have
7 service dates that predate the contract date, but
8 was it clear from what you reviewed why there
9 were May 1 service dates? Was it clear that this
10 was for the summer intervention program? Because
11 that was in the email. That's the University
12 Instructors.

13 MR. KINCAID: So from the emails it was not
14 clear why there was, you know, May -- or, excuse
15 me, service dates prior to the effective date of
16 the contract. There was not really a discussion
17 on that end in the emails. And, you know -- and,
18 obviously, we did have findings in relation to
19 that. But there was not really a discussion
20 within the emails regarding the earlier service
21 dates and the effective date of the contract and
22 why that was or was not the case.

23 DR. LYNCH-WALSH: So did you interview or
24 question anyone regarding why there were May 1
25 service dates? Because those service dates are

1 in all the funding requests. They were in the
2 emails. So if they're not -- so is it
3 possible -- did you ask anybody why the May 1
4 service date?

5 MR. KINCAID: So that's part of the
6 follow-up, and as Mr. Jabouin, the chief auditor,
7 had mentioned earlier, you know, that was part of
8 our finding and our recommendation is to look at
9 that and look at that as part of the follow-up to
10 this audit.

11 MR. BROLINE: And just if I could add to
12 that? Actually, in the report, if you look on
13 the original report on page 48, in the original
14 report under finding 6, we do have a response
15 from PWS regarding --

16 DR. LYNCH-WALSH: Yeah, but I think the
17 response we're looking for -- because you still
18 have it in the most recent document. You had a
19 response about invoices.

20 MR. BROLINE: I'm sorry, just to be clear, I
21 thought you were talking about the May 1st dating
22 in the agreement that was added. I think that's
23 what I thought you were just talking about.

24 DR. LYNCH-WALSH: No, I was.

25 MR. BROLINE: Okay.

1 DR. LYNCH-WALSH: But, hold on, let me get to
2 your original page. Page 48?

3 MR. BROLINE: Yes.

4 DR. LYNCH-WALSH: Hold on.

5 MR. JABOUIN: I just want to mention to the
6 committee that we do have other consultants that
7 are waiting, too, for the other agenda items.

8 DR. LYNCH-WALSH: Well, you might be faster
9 to read it because I'm trying to get to page 48.

10 MR. BROLINE: Just -- just to be -- just to
11 say it briefly, we have that as a finding, and
12 the response from PWS was they agreed that there
13 should not have been put a spending authority
14 date that was prior to the effective date of the
15 agreement. So I can say that.

16 DR. LYNCH-WALSH: Yeah, that -- my question
17 is, how did it get there in the first place? And
18 since it was summer, a summer intervention
19 program, what services were being performed?

20 So I think the motion -- it sounds like you
21 didn't get an answer to that question, but
22 follow-up should handle that problem.

23 So, thank you.

24 MR. MEDVIN: Moving on?

25 MR. JABOUIN: I do need a motion to transmit,

1 though.

2 MS. FERTIG: Move to transmit.

3 MR. DE MEO: Second.

4 MR. MEDVIN: All in favor?

5 COMMITTEE MEMBERS: Aye.

6 MR. MEDVIN: Opposed?

7 DR. LYNCH-WALSH: I oppose. Only -- will
8 that motion go with the report? Because that's
9 why I'm opposed.

10 MR. JABOUIN: The only other motion, and I do
11 think I would need a vote for this one is the one
12 to refer the matter to legal. I do want to tell
13 the --

14 MS. FERTIG: We voted on that. So I'll
15 revise my motion to include all motions made in
16 the course and passed in the course of this
17 conversation.

18 DR. LYNCH-WALSH: Thank you.

19 MR. JABOUIN: Yeah, but I do need to know
20 what those are though.

21 MS. FERTIG: Well, there's one. There's the
22 one that Mr. De Meo made about referring this to
23 legal.

24 MR. JABOUIN: Uh-huh.

25 MS. FERTIG: And it sounds like they're

1 already on it, so --

2 MR. JABOUIN: They are; yes.

3 MS. FERTIG: But, whatever. The board needs
4 to know that that was our consensus after
5 listening to the conversation.

6 DR. LYNCH-WALSH: Right.

7 MR. JABOUIN: That's what I have as far as
8 motions, refer the matter to legal.

9 DR. LYNCH-WALSH: Using -- I believe Mr. De
10 Meo said to pull the language from the court
11 reporter, from Mr. Bass' transcription.

12 MR. JABOUIN: We will, but that in essence
13 what it says, though, even though we'll get the
14 specific pieces.

15 MS. FERTIG: All right. So my motion is to
16 transmit this with all motions made in the course
17 of the conversation.

18 MR. JABOUIN: Okay. Which was only one
19 motion though.

20 DR. LYNCH-WALSH: That's fine.

21 MR. JABOUIN: Okay.

22 MR. DE MEO: And I'll second that revised
23 motion.

24 MR. JABOUIN: Okay. Thank you.

25 DR. LYNCH-WALSH: All in favor?

1 MR. MEDVIN: All in favor again?

2 COMMITTEE MEMBERS: Aye.

3 MR. MEDVIN: Opposed?

4 (No response.)

5 MR. MEDVIN: Motion is transmitted.

6 MR. JABOUIN: Can I please ask -- thank you
7 very much Mr. Kincaid. If you can kindly drop
8 off only because we need somebody else to call
9 in.

10 MR. KINCAID: Absolutely. Thank you all.

11 MR. JABOUIN: Thank you, Mr. Kincaid and
12 thank you, Mr. Broline.

13 I do want to mention to the committee it is
14 currently 1:07. The real hard stop is about
15 1:30, because the room has to be redone for the
16 next meeting. Jennifer Murtha's team from RSM
17 are on to update us on part of the motions that
18 the audit committee passed as far as looking for
19 an expert that would test the effectiveness of
20 the Behavioral Threat Assessment Program, and
21 then also a few questions regarding the
22 attributes with respect to the policy.

23 I know Laura and Natalee, we are waiting for
24 Jennifer to come on, and she may already be on.
25 Oh, she is on.

1 Can I ask RSM Behavioral Threat Assessment
2 Team team to acknowledge your attendance and then
3 you can begin to ask your questions?

4 Oh, also, before we do that --

5 MS. MURTHA: Good afternoon. Jen Murtha from
6 RSM.

7 MS. MANLOVE: Laura Manlove is here.

8 MS. WALLACE: Natalee Wallace is here.

9 MR. JABOUIN: Thank you.

10 I also wanted to acknowledge Mr. Lozano and
11 Ms. Punzi, as well, if you can state your name
12 for the record?

13 MR. LOZANO: Good afternoon. Ernie Lozano,
14 Executive Director Behavior Threat Assessments.

15 MS. PUNZI-ELABIARY: Good afternoon. Kim
16 Punzi-Elabiary, Task Assigned Manager, Behavioral
17 Threat Assessment.

18 MR. JABOUIN: Okay. RSM? Oh, Jennifer and
19 Laura and Natalee, as far as trying to locate an
20 expert that can provide an opinion on the
21 effectiveness of the behavioral threat assessment
22 program do you wish to make a comment on that?

23 MS. WALLACE: Yeah, since Jen has joined,
24 Jennifer, would you like to go ahead and make a
25 comment?

1 MS. MURTHA: Sure. We had discussions with
2 several colleagues as well as teams of folks that
3 we team with on different types of engagements
4 and it was extremely challenging to identify
5 someone that would be willing to test the
6 effectiveness of the district's threat assessment
7 process, you know, leading to our firm and our
8 risk management folks to basically say this is
9 outside of our area of expertise to -- to assess
10 the district's programability to positively
11 affect students' mental health reducing violent
12 incidents. So we will not be able to develop a
13 proposal to test the effectiveness of the
14 district's threat assessment process.

15 MR. JABOUIN: Okay. Thank you. That is the
16 comments from RSM regarding that portion of the
17 audit committee's motion. And then they also
18 have some questions regarding Policy sections 3-A
19 5-F, 5-D and 5-E that is in Policy 4380. 3-A is
20 the District's School Safety Specialist shall
21 ensure compliance with the policy. 3-F is
22 parents of public school students have the right
23 to timely notification of threats, unlawful acts
24 and significant emergencies. 5-D was BTA teams
25 shall contact other agencies involved with the

1 students and known service providers to share and
2 coordinate necessary follow-up. And then 5-E was
3 the BTA team shall identify additional members of
4 the school community to whom threatening behavior
5 should be reported and provide guidance.

6 So it's important that we have this
7 discussion with RSM so that the next testing can
8 meet the committee's expectations or at least
9 it's discussed what the expectations would be.

10 Laura and Natalee?

11 MS. MURTHA: Thank you very much, Mr.
12 Jabouin. As you just cued this up, we have
13 provided some thoughts to the chief auditor's
14 office on how we could address these sections of
15 policy in future engagements where we are
16 auditing BTA compliance. We're happy to walk
17 through those one by one if that's what the
18 committee would like to do. I understand we're
19 under some time pressure today, but perhaps we
20 could at least begin the conversation, if that's
21 amenable to you all I will hand it over to
22 Natalee to walk us through point by point.

23 MR. DE MEO: Mr. Chief Auditor, Mr. Chair,
24 can they do it or not, those four items? I
25 mean --

1 MR. JABOUIN: Laura, I'm just looking through
2 my emails. I -- I don't have anything from you
3 regarding your approach to those specific
4 attributes. I know in my conversations that I
5 had that with respect to 3-A there were some
6 thoughts from RSM as far as whether or not the
7 report satisfied that or whether or not testing
8 of the controls done by Mr. Lozano's area would
9 suffice for that. Because it's a pretty big
10 conclusion for them to make.

11 But let me have you run with that, Laura, as
12 far as what do you think you'd be comfortable
13 with in order to be able to test these.

14 MS. CARTER-LYNCH: Can I interrupt for a
15 second?

16 MR. JABOUIN: Of course.

17 MS. CARTER-LYNCH: I have a family emergency,
18 will you have quorum if I leave?

19 MR. JABOUIN: One moment.

20 MS. CARTER-LYNCH: Because, if not, I --

21 MR. JABOUIN: I do. I need six and I have
22 six.

23 MS. CARTER-LYNCH: Okay. Thank you.

24 MR. JABOUIN: Thank you, Ms. Carter-Lynch.

25 MS. MURTHA: I am happy to address 3-A, the

1 District's School Safety Specialist shall ensure
2 compliance. We can do a lot of, a lot of testing
3 around that. However, I think in order to be
4 able to audit that we'll need the policy wording
5 to be updated. I don't know that anybody would
6 be able to ensure compliance with the policy.

7 Our report, certainly, issued quarterly will show
8 that the policy is not being completely followed.

9 One of the things that was brought up by the
10 committee at the last meeting was that they
11 wanted a director, senior level person, to be
12 that district school safety specialist and that
13 they wouldn't have any other responsibilities but
14 the compliance with the policy. And we,
15 certainly, can look to make sure that that is
16 happening.

17 We can look at the policies and procedures,
18 but as we issue the quarterly report, I think
19 it's noted that the district is not in compliance
20 with the policy at 100 percent.

21 MR. JABOUIN: I just wanted to mention to
22 those on the phone, Jennifer Murtha, that was you
23 speaking; right?

24 MS. MURTHA: Correct.

25 MR. JABOUIN: Thank you.

1 And if you can help our court reporter by
2 just saying your name right before you speak?
3 Thank you.

4 But what I'm also gathering, Jennifer, from
5 what you're saying is, the answer is no on 3-A,
6 unless there's some policy changes that would
7 need to happen.

8 MS. MURTHA: Correct. This is Jennifer.
9 Correct.

10 MR. JABOUIN: What about 3-F, that parents of
11 public school students have a right to timely
12 notification of threats, unlawful acts and
13 significant emergencies, is there anything that
14 we can do to be able to change that to a yes? Or
15 what would it take for the district to be able to
16 do that at the next testing period.

17 MS. MURTHA: This is Jennifer Murtha. We
18 will perform a walk-through with the district's
19 behavioral threat assessment department to
20 understand the notification sent to parents
21 around a reported threat and how and if it is
22 documented to be able to audit that. We should
23 be able to audit that attribute and report it
24 back to the audit committee.

25 MR. JABOUIN: Okay. So that's a yes on 3-F.

1 And then on 5-D, BTA team shall contact other
2 agencies involved with the students and any known
3 service providers to share information and
4 coordinate necessary follow-up.

5 MS. MURTHA: So, again, this is Jennifer
6 Murtha. We will be able to look at the agencies
7 that were involved with the student, however, we
8 are not mental health professionals that would be
9 able to know and determine if other agencies
10 should have been notified.

11 MR. JABOUIN: Okay. Just -- so it does sound
12 like there's something that can be done on 5-D
13 though is what I'm picking up?

14 MS. MURTHA: We can look at compliance of the
15 documentation of those service providers that
16 were contacted. However, we cannot determine if
17 others should have been included with that
18 particular threat.

19 MR. DE MEO: Mr. Chair, Mr. Chief Auditor, I
20 think we should provide -- in fairness to RSM we
21 should provide the agencies, Mr. Lozano should
22 provide the agencies that -- police, et cetera,
23 et cetera, et cetera, and then for them it's just
24 a matter of checking to see if a box was checked,
25 basically.

1 MS. MURTHA: Correct.

2 MR. DE MEO: So that's what I would recommend
3 there rather than saying we can't do it.

4 Anything that requires a conclusion by RSM we
5 need to very carefully look at. These are
6 agreed-upon procedures. We want them to perform
7 them and tell us if there's any exceptions.
8 That's all.

9 MR. JABOUIN: I wanted to ask Mr. Lozano and
10 Ms. Punzi, are we able to build in what Mr. De
11 Meo said? So, if an agency was contacted, the
12 name of the agency and when would be within our
13 files and RSM could check that?

14 MR. LOZANO: Schools currently document when
15 they reach out to law enforcement agencies and
16 document that in EDPlan platform.

17 MR. DE MEO: Ms. Dahl showed me the form and
18 it has specific boxes. Just follow the form.
19 That's all.

20 MR. JABOUIN: All right. Thank you.

21 And then on the last attribute, the BTA team
22 shall notify additional members of the school
23 community to whom threatening behavior should be
24 reported and provide guidance.

25 Any concerns from RSM on that?

1 MS. MURTHA: Again, this is Jennifer Murtha.
2 That would provide a walk-through with the
3 district's BTA team to understand who the other
4 agencies are, the documentation that's kept. But
5 we could not determine if they were the
6 appropriate agency to contact based on the
7 threat. And, again, this is other agencies
8 outside of law enforcement.

9 MR. JABOUIN: Correct. Outside of law
10 enforcement, Ms. Murtha.

11 And, let's remember, though, RSM are audit
12 professionals, they're not behavioral
13 specialists.

14 MR. DE MEO: Right.

15 MR. JABOUIN: So whether or not that was the
16 appropriate organization is beyond what they have
17 indicated that they could do. And that's a
18 normal expectation.

19 MR. DE MEO: Again, if Mr. Lozano develops
20 some policy with the -- maybe that was reviewed
21 by the school board, then it would be something
22 that could be audited.

23 But, Mr. Lozano, can you tell us about that?
24 Are there specific agencies that referrals are
25 made to or is it -- how do we determine which

1 agencies should be appropriately contacted?

2 MR. LOZANO: So, again, for the most part,
3 that is done in collaboration with the law
4 enforcement that's assigned to the school and our
5 district safety staff. Outside of law
6 enforcement you start getting into FERPA
7 violations and things like that.

8 MR. DE MEO: But how would an auditor know
9 what agencies should be contacted, which ones are
10 appropriate?

11 MR. LOZANO: So, again, law enforcement is
12 part of the threat assessment process. They sign
13 it. So it's easy to identify which law
14 enforcement was involved. So there are occasions
15 where we may have a situation where a student,
16 the school's jurisdiction or municipality may be
17 in one city but where the student lives is in
18 another city, so there are times we do work with
19 multiple municipalities on a case and those would
20 be documented on the threat assessment form.

21 MS. DAHL: That didn't answer your question.

22 MR. DE MEO: No, I don't think they can
23 address the appropriateness. But if these are
24 listed and they're explained how to go about
25 which agencies to contact, then I think it is

1 auditable. But if they have to make a
2 conclusion, again, about appropriateness,
3 effectiveness, they -- they are not in a position
4 to do that.

5 MR. JABOUIN: Yeah, Ms. Dahl, Mr. Lozano
6 indicated that law enforcement's involvement,
7 that could probably steer them in the right
8 direction.

9 MS. DAHL: I'm not really disagreeing with
10 that, but I think that the school board is a
11 little bit hampered by referrals to different
12 agencies and so forth because of the fact that
13 some of them require payment and the school board
14 doesn't necessarily pay for -- you know, is able
15 to pay for those things. Some other things that
16 happen is the child might get referred to
17 something and the agency is full and they don't
18 have another place to send them.

19 So there's a lot of barriers with these kinds
20 of things that children might not necessarily get
21 the services that they need because of the other
22 things that are happening.

23 So I think it would be very difficult for,
24 you know, the behavioral threat assessment to be
25 able to find a spot for every single one of the

1 kids. That would be great, but I don't -- and I
2 also don't necessarily agree that a family
3 counselor assigned to the school would have the
4 necessary training to deal with some of these
5 kids. I've -- I was a guardian ad litem for
6 seven years and in some of these, some of the
7 kids, and, of course, they were in schools and
8 things were happening, it was so difficult to
9 find somebody that could actually help the child
10 with the issues that they may have. So that
11 might be a pie-in-the-sky, you know, thing that
12 we're asking for the district to do. I don't
13 think you ignore it, but I don't know that you
14 can find it either. Sorry.

15 MR. MEDVIN: Do you have anything else, Mr.
16 Jabouin?

17 MR. JABOUIN: Thank you, Ms. Murtha. Thank
18 you, Ms. Wallace. And thank you, Ms. Manlove.

19 MS. FERTIG: Can I just make one comment? I
20 know that some of the things that we asked are
21 probably going to be hard to track, but just
22 overall on looking at how we're doing with the
23 number of high level threats and all, I mean,
24 that's a numerical. What the threat is may not
25 be, but are we seeing an increase in threats?

1 Are we seeing a decrease as a result of some of
2 the services that we have? If all we see is the
3 high level threats going up, that may indicate
4 that we need to try some different strategies is
5 the only thing I'm really looking for there.
6 Because I think it's very -- you know, we're
7 never going to fix the world and make it 100
8 percent. I mean, we'd like to, though, but --
9 but I think that we could just numerically look
10 at the numbers and see what's happening in
11 schools as far as school safety. So, just for
12 what it's worth.

13 MR. LOZANO: So I can tell you, Ms. Fertig,
14 from the beginning of the year September/October
15 we had 26, 24 of our highest level threats; in
16 January we had 16; in February we had 10. So
17 they are steadily decreasing, which is good.

18 DR. LYNCH-WALSH: And if you can look at that
19 since you started year to year as well as quarter
20 to quarter.

21 MR. LOZANO: Got it.

22 MS. FERTIG: Yeah. Okay.

23 MR. JABOUIN: Thank you, Ms. Murtha, Ms.
24 Manlove and Ms. Wallace.

25 Do we have David Luker, Matt Blondell and

1 Chris Gums on?

2 MR. BLONDELL: Hi, Joris. Excuse me, this is
3 Matt Blondell from RSM.

4 MR. JABOUIN: Good morning. Good afternoon.

5 So we do, as you recall, RSM discussed The
6 Big 3 projects. There is a document that is
7 within this agenda item that hopefully you've
8 read, and if you have any questions of them,
9 they're on the line.

10 Please speak, state your name before
11 speaking. Thank you.

12 MS. FERTIG: I have a couple of points that
13 we didn't discuss last time.

14 Just a couple of requests, if possible. I
15 would ask that you review what projects were
16 funded in the five-year capital plan at the time
17 that the board undertook this process. And I'm
18 just going to use an example of Northeast roofs
19 had been funded for many years and were ready to
20 be done and then taken off. And there were a
21 couple of major projects at Blanche Ely. So I
22 would just ask that you capture what they were
23 planning to do and then what happened from that
24 point. Done, not done, whatever. Okay? And how
25 many years they had been on the capital plan.

1 And my other request, and I see you have it
2 in here, you're talking about looking at
3 Castaldi, but I would ask that you research
4 whether the FCI approach that was adopted by the
5 board at the time for evaluating projects was
6 really the appropriate method to use. And
7 Castaldi looks at programatic as well as facility
8 condition and is what the State of Florida
9 recommends and I'm just wondering, I know we had
10 questions in 2014, so --

11 DR. LYNCH-WALSH: I just want clear up the
12 FCI thing, but I had a question about the prior
13 item before we launch into this. And the answer
14 may have just walked out the door.

15 Well, the person that was here said she was
16 task assigned manager. There's an executive
17 director and then a manager. I was just kind of
18 curious why we would have a task assigned
19 manager. Did the prior one leave?

20 DR. WANZA: I can answer that.

21 DR. LYNCH-WALSH: Oh, good.

22 DR. WANZA: Valerie Wanza. I know you need
23 it for the record; right? So what I will say is
24 the current manager is on approved leave and I do
25 not want to violate any other HIPAA violations,

1 but she's on approved leave.

2 DR. LYNCH-WALSH: Okay. So there is a person
3 this person's filling in for?

4 DR. WANZA: There is a person.

5 DR. LYNCH-WALSH: Okay. Just curious.

6 DR. WANZA: Okay.

7 DR. LYNCH-WALSH: And can we get RSM's, I'm
8 not very auditory, it goes in one ear and out the
9 next, I like to refer back to something written.
10 Because everything they just said would have
11 normally been written.

12 MR. MEDVIN: It was.

13 DR. LYNCH-WALSH: But they expanded on what
14 the motion responses were.

15 MS. FERTIG: I was just on the RSM and I --

16 MR. JABOUIN: Which agenda item are we on?

17 MS. FERTIG: She was going back to the RSM
18 audit.

19 DR. LYNCH-WALSH: The other RSM topic.

20 MR. JABOUIN: The behavioral threat
21 assessment people?

22 MR. DE MEO: I have some comments, some
23 questions on the CMAR Big 3 project. Are we
24 there?

25 MR. JABOUIN: Yes, we are.

1 MR. DE MEO: Okay. I'll try to be really
2 brief.

3 Are you going -- this is directed to RSM.
4 Are you going to review the grand jury
5 recommendations and incorporate them in your
6 procedures? If not, I'd like to recommend that.

7 MR. JABOUIN: There is a separate project the
8 superintendent is working on that is very grand
9 jury focused, Mr. De Meo. It may be best to
10 leave it under that direction.

11 MR. DE MEO: So why do we need this then?

12 MR. JABOUIN: Well, this is geared -- there's
13 still going to be control issues regarding this.

14 MR. DE MEO: Okay. I'll keep going then.
15 The review of the school board meeting minutes,
16 do you plan to include the board bond oversight
17 committee minutes? If not, I'd recommend that
18 you do.

19 MS. FERTIG: As well as the minutes of the
20 workshops in the summer of 2014.

21 MR. DE MEO: Right. And I would suggest that
22 that be the very first thing that you do.

23 Next, do you plan on speaking to any of the
24 former project managers and construction
25 managers?

1 MR. BLONDELL: To the extent that they are
2 available, yeah, we do intend to try to interview
3 as many people as we can with direct knowledge of
4 these projects; yes.

5 MR. DE MEO: Okay. And do you plan to speak
6 to former Broward County School Board members or
7 former employees or Former Superintendent Runcie?

8 MR. BLONDELL: Not former employees or
9 members. That was not contemplated in this.

10 MR. DE MEO: Okay. I'd like you to include a
11 well-articulated purposed statement for these
12 procedures. Can you just give us a quick
13 two-sentence purpose for this -- these
14 procedures?

15 MR. BLONDELL: I think the first bullet point
16 there would probably sum it up best, to conduct a
17 comparative analysis of the deficiency listing
18 from 2014 versus the executed scopes or work for
19 design and construction professionals and the
20 work performed and put in place for the
21 construction of these projects.

22 MR. DE MEO: So the goal is to compare some
23 of these items, is that the idea or --

24 MR. BLONDELL: Yes, sir, to understand the
25 nuances of the decisions that were made regarding

1 the scopes of these projects and how they may
2 have changed over time.

3 MR. DE MEO: What type of engagement is this?
4 Is this agreed upon procedures?

5 MR. BLONDELL: No, this is to be a
6 performance audit.

7 MR. DE MEO: Will this be -- will you be
8 expressing any conclusions or opinions?

9 MR. BLONDELL: We would not be expressing an
10 opinion.

11 MR. DE MEO: So if it's not agreed upon
12 procedures, what is this, a consulting
13 engagement?

14 MR. BLONDELL: It would be considered a
15 performance audit, as most of the other projects
16 that we've been doing under the chief auditor's
17 direction have been.

18 MR. DE MEO: Okay. I'm just going to throw
19 this out here. I think perhaps the best thing to
20 do, first step, first phase, would be to give us
21 a timeline of all the work that was done and then
22 compare that to the planned scope and the plans
23 for this project -- for the bond and compare
24 them, before you do anything else. Because I
25 think that'll shed a lot of light on it. For

1 example, I've read where the construction didn't
2 start until '18 or '19, four years later.

3 DR. LYNCH-WALSH: That's average.

4 MR. DE MEO: Is that right?

5 DR. LYNCH-WALSH: Yes, because you've got to
6 remember things were delayed getting procured for
7 design, so right away everything was two to three
8 years behind schedule.

9 MR. DE MEO: Okay. And we had a -- we had a
10 -- somebody in charge, Mr. Bobadilla, or
11 something; he's gone.

12 DR. LYNCH-WALSH: Derek Messier.

13 MS. FERTIG: We've had a number of people.

14 MR. DE MEO: Are we going to talk to these
15 people or -- how -- what in the --

16 DR. LYNCH-WALSH: It's all documented. In
17 fact, I would suggest pulling every last piece of
18 paper, recording, and I get very wary when I see,
19 conduct interviews with key stakeholders as
20 available to obtain an understanding of each
21 project's history. Key stakeholders may include
22 but are not limited to select board advisory
23 committees. Because what that says to me is
24 we're going to interview the BOC, who isn't going
25 to be able to shed any light, and we're going to

1 mysteriously not interview anyone on the
2 Facilities Task Force. But I would recommend
3 that you pull every last piece of documentation
4 that we have, which I will happily make available
5 via link to OneDrive, because there's a wealth of
6 information in terms of how things went wrong.

7 MR. DE MEO: And I think that's fine, but,
8 honestly, I think we're going to waste a lot of
9 time and money here, because this is just a
10 wide-ranging, no -- no focus. The purpose, I'm
11 not sure. I'm not sure of the type of engagement
12 it is. It's a performance.

13 Look, let's get this timeline, let's look at
14 the timeline of the work that's been done.

15 MS. FERTIG: Can I suggest a few additions to
16 that?

17 MR. DE MEO: Yeah. And then let's compare
18 and do nothing else. Bring that back and let us
19 look at it.

20 DR. LYNCH-WALSH: Are you going to compare
21 the time -- so in terms of schedule, because it
22 is important to know which schedule we're talking
23 about. So -- because if you compare schedules,
24 now, since they've been re-baselined, they're
25 going to tell you that everything's on schedule

1 as it should be.

2 So what you have to look at is the first
3 schedule that ever came out before it got messed
4 with.

5 MR. DE MEO: Yeah, of course.

6 DR. LYNCH-WALSH: Okay. Just making sure,
7 because you know where we are.

8 MS. FERTIG: Yeah. I mean, we have the
9 superintendent and I'll give you the newspaper
10 article, if you need it, saying exactly when
11 Stranahan would be finished in a public meeting.

12 MR. DE MEO: Exactly. I'd like to see that.

13 MS. FERTIG: But -- but -- but could you add,
14 because RSM did the original analysis of
15 whatever, the grand jury report or whatever, and
16 you recommended against using the CMAR contracts
17 and this audit committee also made a
18 recommendation against using those, I'd be
19 interested in how many of those were used and
20 what your analysis is at this point as to whether
21 those were good, whether the revisions to that
22 contract resulted in, you know, in making it okay
23 to use that or whether something else should have
24 been done.

25 So I just would like to have them review the

1 contracts that were in place as far as type and
2 the elements that they had originally criticized
3 for using those and then whether those were fixed
4 or not.

5 MR. DE MEO: But isn't the purpose of this to
6 figure out if The Big 3 were in some way
7 neglected? I'll use a -- I won't use a
8 scurrilous term, I'll say neglected.

9 DR. LYNCH-WALSH: I can tell you for free.
10 Yes. We already know the answer. It's getting
11 it officially said.

12 MR. DE MEO: What are we doing with this
13 then?

14 MS. FERTIG: Well, I think there are some
15 things we're doing. For example, I think that
16 the method of identifying what needed to be done
17 was flawed.

18 MR. DE MEO: That's nine years ago. Nine
19 years ago.

20 MS. FERTIG: It was nine year ago. But, you
21 know, amazingly, at the time they had reviewed,
22 they had recommendations from, ironically, RSM
23 about what should not be done and they did many
24 of those things. But I want to know whether the
25 fixes that were put in place supposedly to

1 correct the deficiencies they had noted before
2 corrected the deficiencies.

3 MR. DE MEO: Did the grand jury report
4 address any of this?

5 DR. LYNCH-WALSH: No.

6 MS. FERTIG: The bond or the --

7 DR. LYNCH-WALSH: Well, they got into the
8 bond, but --

9 MR. DE MEO: Board members were removed.

10 DR. LYNCH-WALSH: They could look at the
11 grand jury report. The district can't because
12 the district's initial review of grand jury
13 observations, they didn't even know what they
14 meant, much less be able to competently respond
15 to them.

16 MR. DE MEO: I've got to tell you, I can't
17 speak for RSM, but I think we're putting them in
18 a position that they couldn't possibly deliver on
19 what we're asking. It's -- we already know the
20 answers to every one of these questions.

21 MS. FERTIG: Well, they can -- say they were
22 to look at what was in the capital plans at those
23 three big schools at the time that they came up
24 with the scope and something was left out, then
25 that gives us something to -- I mean, I think

1 there is value in doing this to help this
2 district move to a point where they are no longer
3 delaying projects at the schools that need them
4 the most. And, quite frankly, they're going to
5 find in this that the first schools finished were
6 not those Big 3.

7 MR. JABOUIN: We have to wrap up.

8 DR. LYNCH-WALSH: They're not. They were out
9 west. The three that got to the front were all
10 in a package in District 6.

11 But none of this stuff that's hard to
12 determine. But in terms of The Big 3, the things
13 that these -- the scope has to be able to ferret
14 out are things like, what's the definition of
15 roofing? Because at Stranahan roofing of the
16 walkways, the covered walkways, are not being
17 redone and some of the walkways are considered
18 part of the roof square footage and they weren't
19 done.

20 MS. FERTIG: And they were to be done.

21 DR. LYNCH-WALSH: They were, but you have to
22 get down to the granular level of the definition
23 of roof. Because if you just say "roof" people
24 are thinking what's on the building but some of
25 them are part of the building and none of them

1 were done and I have a person that's reporting to
2 me that all of main street is leaking and
3 that's -- that's because none of them were done
4 because if you look on top of the walkways,
5 what's up top, utilities, all sorts of lines that
6 nobody wanted to pay to redo. And that was
7 brought to our attention, ironically, by ML, who
8 had taken pictures and showed us the Stranahan
9 roof, that this was not being redone, and some of
10 the reasons, you can think what you want about
11 ML, but she was concerned that they had reduced
12 the roofing scope.

13 So roofing scope at Stranahan needs to be
14 examined. And if this won't get us to looking at
15 the roofing scope, then that's a problem.

16 And Blanche Ely, in terms of scope, if you
17 renovate, what does renovate mean? Because they
18 have crappy tiles that weren't replaced in the
19 locker room at Blanche Ely that weren't in the
20 SMART scope.

21 MR. JABOUIN: Time has run out.

22 DR. LYNCH-WALSH: And then one of my
23 favorites, there's life safety issues and
24 electrical. If we're looking at specific things,
25 like equity in life safety, was the scope the

1 same in terms of roofing, life safety,
2 electrical? Because there's switchgear that they
3 couldn't assess at Blanche Ely because apparently
4 the principal wouldn't grant them access and then
5 that became an additional funding item down the
6 road when they finally got there. I think it
7 predates AECOM.

8 MR. DE MEO: I'd like to know how much this
9 is going to cost, too, because --

10 MR. JABOUIN: Time has run out,
11 unfortunately.

12 MS. FERTIG: I think Mr. De Meo is taking a
13 reasonable approach to come up with an outline
14 and then maybe come back and see how this --

15 DR. LYNCH-WALSH: Right, because I don't --
16 to his point, I don't think we did get a price;
17 did we; last time?

18 MR. DE MEO: Well, they have to develop the
19 procedures. But I don't want them going
20 unlimited, going through -- I can give you the
21 conclusion.

22 MR. JABOUIN: They're not.

23 MR. DE MEO: Let's see. Government is
24 sometimes corrupt, usually inefficient and there
25 were a lot of mistakes made here.

1 MR. JABOUIN: Mr. De Meo, we've got to wrap
2 up, unfortunately.

3 MR. DE MEO: Okay. No charge. There's the
4 report.

5 DR. LYNCH-WALSH: I'm not going to disagree.

6 MR. JABOUIN: So RSM is taking, they've
7 received comments from a lot of different
8 committees here. They're going to go ahead and
9 process them and try to incorporate the comments
10 here. Those that they can't address now, it's
11 going to be part of their strategy. Because some
12 of these things can't just be done in one
13 snapshot.

14 So the original plan was to look at those Big
15 3 schools. That's still on the table. They're
16 going to go ahead and incorporate as much as they
17 can. They'll let you know what they can and when
18 they're going to. Because you may not be able to
19 do all of this in one audit.

20 MR. DE MEO: The trouble with The Big 3 is,
21 if The Big 3 was neglected in favor of others we
22 won't know that if you only focus on The Big 3.
23 I'd like to see the timeline in the original plan
24 and just show that to us and then, you know --

25 MS. FERTIG: And a comparison of the budget.

1 MR. DE MEO: And the comparison of the
2 budget. They're over \$400 million over the
3 budget. We don't need RSM to tell us that.

4 MR. JABOUIN: No, we don't.

5 MS. FERTIG: Do you want us to put in writing
6 these things? Because I really would like them
7 to review those projects that were in the capital
8 plan at the beginning of this.

9 MR. JABOUIN: Let me just get confirmation
10 from Mr. Blondell. Did you catch what Ms. Fertig
11 said as far as looking at the projects in the
12 capital plan?

13 MR. BLONDELL: I did not.

14 MR. JABOUIN: Okay. Then I will communicate
15 that to you.

16 MR. DE MEO: I'm going to defer to the other,
17 my colleagues on the committee, but --

18 MR. JABOUIN: No vote is needed on this.

19 MR. DE MEO: Oh, okay.

20 MR. JABOUIN: They're going to proceed with
21 the projects because we need to get the work
22 done. And so I'm glad we were able to have a
23 discussion on that.

24 MR. DE MEO: I hope this -- we're going to
25 have -- the funding for this, the cost of this

1 will also be something that RSM will let us know
2 when they come with the procedures; right?

3 MR. JABOUIN: Oh, sure. I mean, every cost
4 that goes through here is well-known.

5 MS. FERTIG: And don't forget the --

6 DR. LYNCH-WALSH: The bond's over budget,
7 people.

8 MR. JABOUIN: We do have to go.

9 MR. MEDVIN: Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Yes. Design standards, I'm
11 scrolling through here. So I have to review --
12 oh, yeah, it is on my list.

13 So regardless of what happens with this,
14 because I'm trying to make sure that everything
15 that was on the FTF list, the people that,
16 actually, are, you know, painfully aware of what
17 wasn't done, and we talked about destructive
18 testing, design standards, I see SREF, let's
19 see --

20 MR. JABOUIN: It's all there. And the ones
21 that are not there, there's a reason why they're
22 not.

23 DR. LYNCH-WALSH: What is the reason for not
24 having design standards?

25 MR. JABOUIN: We've taken the advisory

1 comments and they'll probably address them
2 separately on that. All of those have been
3 inventoried by RSM.

4 DR. LYNCH-WALSH: No, no, that's -- I'm
5 sorry, but that's not good enough, because --

6 MR. JABOUIN: It's advisory comments.

7 DR. LYNCH-WALSH: I'm sorry, I have the
8 floor. Why do you have such a hard time? I have
9 the floor.

10 MR. JABOUIN: Ask your question.

11 DR. LYNCH-WALSH: It's not a question. I'm
12 explaining. So when the board -- when people
13 take creative license with things like, forget
14 SREF for a minute, the district's education
15 specifications means that not everybody gets the
16 same quality or quantity when it comes to, say, a
17 media center, a cafeteria, any kind of space.
18 The same with design standards. So what a media
19 center in one place that has a certain board
20 member could have gotten a very different media
21 center somewhere else, or any other space, but,
22 also, classroom -- so classroom size, the size of
23 classrooms if we have new buildings. So design
24 standards, SREF is just what's required by the
25 state. The district and changing and looking to

1 see if consistency was applied in terms of the
2 district's EdSpecs and design and material
3 standards is another thing that's important. And
4 design and material standards also gets to
5 roofing.

6 So to take that out means somebody's taking
7 something out that they shouldn't be, if that's
8 not in here, and I don't see it. I see SREF and
9 I see -- actually, I don't know what Florida
10 Department of Education Specifications, unless
11 we're talking Florida building code. So this
12 list needs to be revised and so that -- again, to
13 Mr. De Meo's point, they could be looking at
14 things that aren't the right places to be
15 looking.

16 MS. FERTIG: Well, I'd like to see them
17 review what would have happened if they had used
18 a Castaldi analysis instead of FCI and determined
19 whether they could have saved money on building
20 from scratch rather than renovations, and
21 whether, in fact, the long-term impact, and I
22 think this is really important, of having
23 renovated some of those building, so they're not
24 going to get rebuilt and they're not
25 programatically satisfactory is going to cost us.

1 We know the answer, but I think having it in
2 writing from an auditor is more important than
3 what we say, so --

4 DR. LYNCH-WALSH: So the Castaldi process
5 incorporates FCIs, they just didn't use -- they
6 didn't take the next step.

7 MS. FERTIG: Right.

8 DR. LYNCH-WALSH: They stopped at the
9 condition but didn't look at whether -- if the
10 answer was it's more cost effective to replace
11 it, we didn't -- we didn't go there because it
12 would have never been 800 million, it would have
13 been like two and a half billion.

14 MS. FERTIG: I still would like to see that.

15 DR. LYNCH-WALSH: No, no, I'm not disagreeing
16 with you. I'm saying, absolutely, it would be
17 interesting to see how much it would have cost to
18 just replace.

19 MS. FERTIG: Because The Big 3 -- two of The
20 Big 3 were supposed to be replaced, so I think
21 that's like a critical question.

22 DR. LYNCH-WALSH: Yeah. No, I'm sure that
23 when we look at how much we're spending now it
24 would have been cheaper to replace. I have no
25 doubt. And once, again, we know the answer.

1 MR. MEDVIN: Okay. Anything else for RSM?

2 MR. JABOUIN: Thank you RSM. Thank you very
3 much RSM.

4 MR. BLONDELL: Thank you.

5 MS. FERTIG: Motion to adjourn? Can I do
6 that? Because you said we had to leave.

7 MR. MEDVIN: Nathalie had her hand up.

8 MS. DAHL: And I have to go to the bathroom.

9 DR. LYNCH-WALSH: I do, too. I'll be right
10 behind you.

11 I'm not sure why AECOM and Atkins were asked
12 to be here because -- I don't know. But thanks
13 for coming. I like the pink.

14 MS. DAHL: Are you the next meeting?

15 MS. LANGAN: No. No, we were asked to be
16 here.

17 MS. FERTIG: Well, that's good that you were
18 here though. If you disagree with us you'll let
19 us know; right?

20 MS. LANGAN: I mean, we're doing a lot of
21 this already within our contract.

22 DR. LYNCH-WALSH: Their contract because we
23 learned from the old contract.

24 I just want to bring it to the Chair's
25 attention that I asked about -- I sent Mr.

1 Jabouin an email and asked about where we could
2 find livestreaming and I noticed that the meeting
3 wasn't on the calendar. I copied the board
4 because I wasn't sure they all knew that they
5 could watch it livestreaming because some of them
6 tune into my Facebook live that I no longer have
7 to do, and I was told that he would not respond
8 to an individual committee member's request. We
9 have the same old song being sung. He could have
10 answered it to Mr. Medvin. He could have taken
11 the high road and just said, you know, I'll add
12 it to the calendar. It will be livestreamed and
13 here's a link. He could have done any of those
14 things, but he chose not to. Instead he sent the
15 board members a snarky response saying that he
16 doesn't respond to individual committee requests.
17 This was a request for information about the --
18 you know, he could have referred it to his
19 secretary.

20 So we need something where if I have a
21 question about something mundane like where do we
22 go to find something, who do I ask? Do I ask you
23 Mr. Medvin?

24 MR. MEDVIN: You did and I looked on the
25 website and there it was.

1 DR. LYNCH-WALSH: It was there because I
2 brought it up prior. It wasn't there when I
3 asked or else I wouldn't have asked the question.
4 But do you understand?

5 MR. MEDVIN: I know where you're coming.

6 We have to get out of here we've been told.
7 They need the room.

8 MS. FERTIG: Can I move to adjourn?

9 MR. MEDVIN: Please do.

10 MS. FERTIG: Can somebody second?

11 MR. DE MEO: Second.

12 MR. MEDVIN: Thank you all very much.

13 (Meeting was adjourned at 1:50 p.m.)
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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 litigation, nor am I financially interested in the outcome of this action.

Dated this 14th day of March, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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