

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

MICROSOFT TEAMS MEETING

TUESDAY, APRIL 25, 2023
11:04 A.M. - 12:32 P.M.

Court Reporter:
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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
5 DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
6 MS. JACLYN STRAUSS
MR. PETER TURSO

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8 OFFICE OF THE CHIEF AUDITOR STAFF:

- 9 MR. JORIS JABOUIN, Chief Auditor
MR. BRYAN ERHARD, System Support Specialist II
10 MS. MICHELE MARQUARDT, Executive Secretary

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INVITED GUESTS:

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- MR. TIM BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

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3 MR. MEDVIN: Good morning everybody. I don't
4 know how many we have signed on, but we will
5 begin, according to the Agenda, with the Pledge
6 of Allegiance. Please rise.

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

9 MR. MEDVIN: Okay. Thank you. Mr. Jabouin,
10 do a roll call, please?

11 MR. JABOUIN: Good morning, I'm Joris
12 Jabouin, the Chief Auditor. To the audit
13 committee members, Dr. Ruth Carter-Lynch?

14 (No response.)

15 MR. JABOUIN: Ms. Rebecca Dahl?

16 MS. DAHL: Present.

17 MR. JABOUIN: Mr. Anthony De Meo?

18 MR. DE MEO: Present.

19 MR. JABOUIN: Ms. Mary Fertig?

20 MS. FERTIG: I'm trying to get on, guys.

21 MR. JABOUIN: We can hear you, Ms. Fertig.

22 Ms. Itohan Ighodaro.

23 (No response.)

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

25 DR. LYNCH-WALSH: Here.

1 MR. JABOUIN: Mr. Robert Mayersohn?

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: Mr. Andrew Medvin?

4 MR. MEDVIN: Here.

5 MR. JABOUIN: Ms. Phyllis Shaw is excused.

6 Ms. Jaclyn Strauss?

7 (No response.)

8 MR. JABOUIN: And Mr. Peter Turso?

9 MR. TURSO: Present.

10 MR. JABOUIN: I'm Joris Jabouin. I'm the
11 district's chief auditor. I just want to
12 acknowledge, Ms. Michele Marquardt is in the
13 meeting, she is my assistant. And then Mr. Brian
14 Erhard is our IT person, as well as our court
15 reporter, Tim Bass.

16 MS. CARTER-LYNCH: This is Ruth Carter-Lynch,
17 I'm on as well.

18 MR. JABOUIN: Thank you.

19 Thank you, Mr. Medvin. This is the roll
20 call.

21 MR. MEDVIN: Okay. Do you have
22 administrative matters to discuss?

23 MR. JABOUIN: Yes, please. Thank you.

24 So this is a special informational meeting of
25 the audit committee of the School Board of

1 Broward County. It has been properly noticed and
2 advertised. No quorum is required for this
3 meeting and no business will be conducted. No
4 motions will occur and no votes are needed as
5 well.

6 The primary purpose that the chair called
7 this meeting is for Agenda Item Number 5, which
8 is the Audit Plan Forecast and to obtain any
9 comments from the audit committee members with
10 respect to the forecast that will eventually lead
11 to the audit plan pending audit committee and
12 school board member comments.

13 This meeting is being recorded and it is
14 being streamed. There were no public speaking
15 comments in accordance to the requirements on the
16 agenda.

17 I also wanted to mention to the audit
18 committee members, and, thank you, Ms. Strauss,
19 who has joined the meeting.

20 MS. STRAUSS: Present.

21 MR. JABOUIN: Thank you, Ms. Strauss.

22 For the May 18th audit committee meeting, the
23 items that were to be on the April 13th audit
24 committee meeting that was cancelled will roll
25 into the May 18th meeting. Those where the audit

1 reports on internal funds of schools as well as
2 the audit reports of payroll of schools.

3 The audit plan document that will be
4 discussed today, that will be updated by the time
5 of the May 18th audit committee meeting because
6 there are likely to be comments at this meeting
7 as well as the board workshop. The 9:30 a.m.
8 start is asked for for the May 18th meeting
9 because we will have those items on the agenda as
10 well as other reports that we are planning to
11 finish as well as a presentation from Finance as
12 well.

13 I also wanted to mention to the audit
14 committee members that there may be
15 administrative matters that the committee members
16 may wish to speak about. I am the audit
17 committee liaison and I am the person who you
18 should reach out to if you have any questions.
19 It is possible that I can answer your questions.
20 It is also possible that I may need to liaise
21 with the chair on your questions. Your questions
22 may have issues that will be discussed at a
23 future meeting and we may need to postpone your
24 questions then. Because I want to remind the
25 committee members that conversations with the

1 audit committee members should be in a public
2 setting, such as this meeting as well as our
3 in-person meetings. So, if you do have a
4 question, that question may need to go to the
5 next audit committee meeting; it may be a
6 question that I can respond to; it may be a
7 question that I can liaise with the chair on.
8 But I do want to make sure that we don't run into
9 any risks with respect to any of the sunshine
10 laws.

11 Obviously, the agenda for the meeting is
12 determined by the audit committee chair. Any
13 questions that come up, throughout, in between
14 meetings, I'll discuss them with the chair.
15 Emails that you send, if you can please send them
16 directly to me. We shouldn't run into any risk
17 that it would be a conversation that is not
18 within the view of the public. This is done by
19 many of you already. I do want to thank you for
20 doing so. I just want to ensure that going
21 forward that we do so.

22 I do see, Chair, that we have a question from
23 Dr. Nathalie Lynch-Walsh.

24 MR. MEDVIN: Dr. Walsh?

25 DR. LYNCH-WALSH: Yes, thank you.

1 So we need to clarify, what is a question. I
2 just responded to a task force member who was
3 asking about being provided with dates and an
4 agenda. That is not something we vote on,
5 whether somebody should be provided with
6 something that they're entitled to. Likewise, if
7 you're asking a question for an update on
8 something that came before that hasn't been
9 presented yet and you're merely asking where is
10 it in the pipeline, that is not -- you're not
11 having a discussion that would run you afoul of
12 sunshine law. So we need to distinguish between
13 someone asking a question -- I'll give you an
14 example of what would be problematic with
15 sunshine law. You send the chair or another
16 member a question saying, what do you think of so
17 and so for our next chair? That's a sunshine law
18 violation. What time is our next meeting or do
19 you know whatever happened to that update that
20 Judith Marte was supposed to bring back in
21 October is not a sunshine law violation, unless
22 we then down the road start having a conversation
23 after you answer the initial question about what
24 we think about the actual matter.

25 So we need to be very clear. Because if I

1 was nonresponsive to that question that someone
2 asked, which was a simple housekeeping question,
3 which is what my question was and that's why
4 we're having this conversation again, I can't, as
5 the chair, ignore a member and wrap them up in
6 bureaucracy because I have some insane fear of
7 sunshine law or people have led me to believe
8 that something is a violation when it isn't. So
9 we need to be very clear.

10 But I also, personally, in the past have
11 asked questions of the chief auditor such as that
12 and have been told, and I can produce the
13 multitude of emails, that he does not respond to
14 individual requests from individual committee
15 members. So we're going to have to be very clear
16 to whom, and this should apply to everybody,
17 because the first time I send an email where I
18 get that response that we don't respond to
19 individual committee member's requests, we're
20 going to have a problem, and I have no problem
21 taking my problems to board meetings or workshops
22 so we can get clarification. But I also did a
23 public records request the last time I was told
24 that the chief auditor doesn't respond to
25 individual committee member's requests that

1 showed that he does, in fact, respond to some
2 people's emails because I have them in the public
3 records response.

4 So we need to be very, very clear.

5 MR. MEDVIN: Just so you know, I contacted
6 the attorney, Mr. Vignola, of my own volition
7 about responding to anybody's emails and he
8 advised me that any response can be considered a
9 violation of the sunshine law. So any email --
10 just listen to me. Any email I receive is to be
11 forwarded to Mr. Jabouin so he's aware of it and
12 I can discuss the contents of it with him, like
13 your question as an example, but the response
14 back to you is considered a violation of
15 sunshine.

16 DR. LYNCH-WALSH: Yeah, that's -- I'm sorry,
17 that's not necessarily -- but, Mr. Medvin, I got
18 zero response until I started calling the audit
19 department. No response from anybody. Not from
20 you. So you may be unaware, but after you
21 forwarded it to Mr. Jabouin, I got no response
22 until I started calling to get your phone number
23 to try to understand why in three weeks nobody
24 said, we're looking into this, we'll get back to
25 you. Nobody said that until I started -- until I

1 started pursuing it. So does that sound
2 reasonable?

3 MR. MEDVIN: Well, the fact is that your
4 question was passed on to him by me.

5 DR. LYNCH-WALSH: But how would I know that?
6 I'm a lot of -- Mr. Medvin, I'm not psychic. I
7 know I may seem to be, but I'm simply not
8 psychic. So in three weeks, if someone doesn't
9 say within two days, you know, got it, looking
10 into it, 48 hours is considered a relative
11 standard in terms of responding to people.
12 Nobody responded, not in 48 hours, not in four
13 days. And it took a few weeks and me pursuing it
14 again.

15 So unless you want to create the impression
16 that there is some different treatment that I am
17 subjected to in terms of people responding, we
18 need to have a standard moving forward that
19 applies to everybody.

20 If you want me to send an email to Mr.
21 Jabouin, despite everything I've experienced in
22 the past, I will do that. But then I expect some
23 sort of response and it cannot be that we do not
24 respond to individual committee member's
25 questions. Is that clear?

1 MR. JABOUIN: I would like to mention that,
2 please, respond to me. Please send your email
3 requests to me.

4 Now, remember, that based on your request and
5 how it's evaluated, I may, talking to the chair,
6 deem that this is something that needs to be
7 presented at the next meeting.

8 Now, with respect to Dr. Lynch-Walsh's
9 requests, she did call my staff and my staff was
10 responsive and then I also responded.

11 DR. LYNCH-WALSH: After three weeks. After
12 three weeks. Don't mislead people, Mr. Jabouin.
13 After -- I can send all the emails. After. I
14 called after I received no response to my second
15 request.

16 MR. JABOUIN: Why don't we talk about how to
17 deal with it going forward? If the committee
18 members can go ahead and go forward in the way
19 that we described, we'll be able to proceed. So
20 if you have a question I will evaluate it to see
21 if there's a possibility that your question can
22 be answered.

23 DR. LYNCH-WALSH: Okay. No, that's -- let me
24 be clear. There is a courtesy, so when you
25 receive something, so that someone knows that

1 you've at least gotten the email, somebody, and
2 it doesn't need to be you, it can be, we send it
3 to you, copy Michele Marquardt, and she responds,
4 received, thank you, working on it.

5 Now, if it's something that was a follow-up,
6 I am no longer digging -- I'm not the chair or
7 vice chair, I am not digging through, minutes
8 taking my time to dig through minutes to find out
9 what meeting it was and what a staff member
10 committed to. That's the job of the chair, the
11 vice chair or the chief auditor and staff. I'm
12 not doing it. Because, otherwise, I would have
13 sent screenshots, like I have in the past,
14 showing the item, which is an item pertaining to
15 warehouses, it could have been B-stock, where Ms.
16 Marte said she would bring an update, I think it
17 was last October, it's now April.

18 So that is -- I don't need you evaluating it.
19 I'm giving you something to do that is part of
20 your job. But at the very least I expect a
21 response so I know it didn't fall into the back
22 hole of the Internet.

23 MR. JABOUIN: We'll send you a response, and
24 thank you for your comments.

25 DR. LYNCH-WALSH: Thank you. That's all I am

1 asking for.

2 MR. JABOUIN: Thank you, Dr. Lynch-Walsh.

3 Mr. Medvin, I see that Ms. Fertig has her
4 hand up.

5 MR. MEDVIN: Ms. Fertig?

6 MS. FERTIG: Yeah, can you all hear me? I've
7 had some problems with Teams and audio in the
8 past.

9 I don't know exactly what Dr. Lynch-Walsh is
10 referring to, but maybe we can keep a log of
11 questions and it may be that what she asks may be
12 relevant to somebody else. I agree -- I totally
13 agree with Mr. Vignola, we should send our
14 questions to you, but I also agree that if we can
15 just get an answer on a simple question it would
16 probably expedite some of this.

17 So, all right, Nathalie, I wasn't quite sure
18 which question you were referring to, but --

19 DR. LYNCH-WALSH: Because you don't have it
20 because I only send it to Medvin, I was trying
21 not to send it for once to everybody, because, as
22 you know, as you've seen, Mr. Jabouin has been
23 inconsistent in responses to me. So I sent it --
24 and if Mr. Medvin didn't want it, he said he
25 referred it to Mr. Jabouin, but I sent it on

1 April 4th and then I sent it again a few weeks
2 later and still didn't get a response. So then I
3 started calling the office. And that's when
4 everybody suddenly started responding.

5 MS. FERTIG: Just to make this clear to
6 everybody, can we just have a concise written
7 statement from you, Mr. Jabouin, after this
8 meeting about what the requirements are for
9 submitting questions and getting answers?

10 DR. LYNCH-WALSH: A procedure.

11 MS. FERTIG: Yes.

12 MR. JABOUIN: Yes. Thank you, Ms. Fertig.

13 I also wanted to mention to the audit
14 committee members that School Board Policy 1070,
15 that was the former Policy 1.7, it's now called
16 1070, District Committees and Their Memberships,
17 it was passed on October 11th of 2022. I'm going
18 to email that to the committee members because it
19 changed a good amount since Policy 1.7. And then
20 also the school board on December 13 approved
21 Policy 1700 for the Office of the Chief Auditor.
22 I'll also email to the committee members.

23 Mr. Medvin, this concludes the administrative
24 comments that I had. And, as Ms. Fertig
25 indicated, at the end of the meeting I'll talk

1 about the process for audit committee questions
2 in between the meetings. Thank you.

3 MR. MEDVIN: Thank you. I want to thank
4 everybody for attending in the middle of the day.
5 I'm happily sitting in my office the first day
6 after the flood, and I hope everyone, if they had
7 damage or inconveniences, came through it
8 successfully and okay.

9 At this point I want to turn the meeting over
10 to Mr. Jabouin to present the plan.

11 MR. JABOUIN: Thank you, again, committee
12 members.

13 So this serves -- the document that I have in
14 the agenda, which was a document that was sent to
15 you on April 6th in advance of the April 13th
16 meeting is the audit plan forecast. So this
17 serves as the initial document that will likely
18 change as a result of comments that you'll have
19 today, as a result of comments that the board
20 will have at their May 3rd workshop, as a result
21 of comments that you will possibly have at your
22 May 18th.

23 MS. MARQUARDT: Correction. It's the May 2nd
24 workshop, not May 3rd.

25 MR. JABOUIN: May 2nd. Thank you very much.

1 So Policy 1700 and sections 3 and 4 states
2 that the initial audit plan will be provided to
3 the school board for consideration at a workshop
4 in May of each year for potential approval at the
5 school board meeting the following July of each
6 year. So this audit plan working document will
7 be discussed at their workshop on May 2nd.

8 So the original plan was to present it at the
9 April 13th audit committee meeting and provide
10 the audit committee members time to make their
11 comments so that they could be imbedded into the
12 May 2nd workshop. However, we know that the
13 meeting was cancelled, so I am very grateful that
14 the committee members were able to join this
15 meeting.

16 So we do have a document that the school
17 board will look at May 2nd. What I will do is
18 gather audit committee comments at this meeting
19 so that I can prepare a separate document for the
20 school board members at their May 2nd workshop.

21 Ultimately, the school board, they direct the
22 chief auditor and they will approve the final
23 audit plan. And as it also states in Policy
24 1700, ultimately, whatever gets added or deleted,
25 any topics for the audit plan, those are up to

1 the school board members. The members,
2 themselves, can't make any adjustments during
3 discussions with the chief auditor unless it's at
4 a workshop, and that's also discussed in the
5 policy.

6 So regarding the document, itself, I just
7 wanted to point out a few things. Now, the scope
8 of the work that's done by this office is to test
9 the adequacy and effectiveness of the district's
10 internal controls, the quality of district staff
11 in being able to perform their assigned
12 responsibilities as well as the vendors.

13 The work of this office has to be in
14 accordance with government auditing standards.
15 We do get peer reviewed, as we will next year in
16 accordance with the Association of Local
17 Government Auditing Standards.

18 Our work has to plan -- our team members have
19 to be proficient to do the work that needs to be
20 done. Our work within the department has to be
21 reviewed by management of the individuals doing
22 the fieldwork and ultimately by me. I am also
23 seeking to do continuous improvement of our team
24 to make sure that we are a better audit function.
25 So the comments that I get from audit committee

1 members throughout as well as during the meetings
2 are very valuable to me as I move our audit plan
3 forward.

4 There are, with respect to the work, the
5 assurance that we provide is reasonable
6 assurance. We don't provide absolute assurance.
7 And that's because our audits, we test samples,
8 we test periods of time, and we're not able to
9 look at everything all at once even though we are
10 aware of the different aspects of different
11 things that are going on throughout the district.

12 In future years it is my goal to be able to
13 put some more antifraud type of controls and make
14 sure that we are more efficient in being able to
15 do our work.

16 There are a good number of uncertainties that
17 are out there as there have been over the
18 previous audit plans, and we don't know, our
19 staff, whether or not we will have turnover. We
20 know that there has been turnover in a variety of
21 areas in the district. We are dependent on being
22 able to hire a facilities audit manager as we
23 have been trying to do the last few years. That
24 is a key position of ours. We hope to be able to
25 come to a conclusion on that very soon. We have

1 to be able to fill our other open positions.

2 The projects, themselves, have overruns,
3 usually because we sometimes don't get the
4 response and the action plans that we deem
5 sufficient to be able to cure the issues for
6 management. In that case we send the issues
7 back. We don't want to come to an audit
8 committee meeting without a viable action plan
9 because we know that the committee members will
10 demand that. So we strive to address those ahead
11 of time to make sure that there are solutions to
12 these issues that we find in these audits. We
13 don't know what the auditor general, what the
14 inspector general or outside areas will, you
15 know, will deem to be important to them.

16 We do know that our audits cover some of the
17 key risk areas of the district. We do have
18 audits that cover some of those areas, such as
19 information technology, such as construction,
20 contracts and procurement. Requirements of the
21 auditor general, discipline, behavioral threat
22 assessments, maintenance contracts and payroll.
23 Our plan does have projects that go over each of
24 those areas.

25 And then our staffing. I have had a chance

1 to talk to the managers in our area and we think
2 that this plan, although it is aggressive, it is
3 one that is reasonable for us to be able to
4 achieve as we -- as our team is right now. But,
5 at the same time, like I mentioned, there are
6 some unknown areas, and there's also areas that
7 the committee does not have visibility and are
8 part of our plan. There are projects that we do
9 that involve some outside law enforcement
10 individuals and I'm not at liberty to talk about
11 some of the things that we are doing. So there
12 are a good amount of things that are not there
13 for the committee to take a look at, but we do
14 present the reports that we to at these meetings.

15 Chair, this is what I wanted to do as far as
16 introducing the document. The committee members
17 have had it since April 6th. So I'm assuming
18 that they've read it. Chair Medvin, I would
19 imagine that we could go to the committee
20 questions that they may have on the document that
21 I have provided.

22 MR. MEDVIN: Dr. Lynch-Walsh, you're first?

23 DR. LYNCH-WALSH: Thank you. My questions
24 have to do with last year -- with the current
25 year's audit plan and what's rolling over from

1 there. It's probably easier to have the current
2 year's audit plan up because I have questions
3 about multiple items on there and their status.
4 The first one is number 17. And, again, unless
5 somebody pulls it up, I don't have the ability to
6 share a document. I have the document or can
7 find it, but I don't have the ability to share,
8 so it can't be me. Number 17 on page 13 of the
9 current year's audit plan was Physical Plant
10 Operations, PPO Maintenance Contract Payment, I
11 don't know what the status is. Was that
12 completed? It included, it was the effectiveness
13 and compliance with District policies and
14 procedures and follow up on certain Council of
15 Great City Schools report findings.

16 And the reason that I bring that up is it,
17 actually, ties into the item that Mrs. Marte was
18 supposed to bring back because of the
19 recommendations from the Council of Great City
20 Schools as far as warehouse space.

21 So has that audit been completed? It's
22 number 17 on the current year's list.

23 MR. JABOUIN: Yes, so that audit is ongoing
24 and it is in fieldwork and it is the current
25 audit number 17 that is on page 13 of this agenda

1 item.

2 DR. LYNCH-WALSH: So it's on page 13 of --

3 MR. JABOUIN: The current document. It is
4 project number 17 on page 13.

5 DR. LYNCH-WALSH: Right. Okay. Sorry,
6 because these two look exactly the same. That's
7 this year. Let me go back to last year. So on
8 last year, page -- that item was actually number
9 25 on page 29. There was also number 26 on page
10 30. So it's ongoing, but there seems to be items
11 that dropped off in the detail under the broad
12 book activity scope. So they're -- in fact, so
13 there's two from last year. Because what I'm
14 trying to understand is, what did we have on the
15 list from last year that is either completed --
16 because before we add on, when we haven't even
17 finished something, it seems like we should close
18 something out. So number 25 from last year had a
19 laundry list of things having to do with
20 controls, current practices, leading practice bid
21 product specifications and then the other two
22 items and that was on contract procurement. That
23 was number 25. It says, audit report issued.
24 Okay, I don't know if it was issued. It says it
25 is.

1 So if we're still -- we're still in
2 fieldwork. And when do we plan to be done with
3 fieldwork?

4 MR. JABOUIN: Dr. Lynch-Walsh, every year the
5 audit plan is presented, the committee and the
6 board can choose to go ahead and make
7 modifications. It's always a new plan every
8 year. We need to be able to adjust to the
9 changing risk of the district.

10 DR. LYNCH-WALSH: Okay. So let me put it
11 this way. The workshop where the Council of
12 Great City Schools recommendations were first
13 presented to the board was on January 27th, 2020.
14 It is now April 25th, 2023. So the Council of
15 Great City -- follow up on certain Council of
16 Great City Schools report findings is on the
17 current year's audit plan and now proposed for
18 next year's audit plan. But my question is, at
19 what point do we ever get that audit completed?
20 Because it's now three years later and I assure
21 you all of the recommendations from the Council
22 of Great City Schools are timely and tie in to
23 long range planning, a lot of them. So one of
24 them is estimating the fiscal impact of building
25 closures and removing portable classrooms. The

1 one that pertains to warehouses has to do with
2 restructuring how warehouses are done.

3 So I think it may be -- which is utilizing
4 one central maintenance warehouse with staging
5 areas in each zone versus the current practice of
6 employing multiple warehouse locations. FTF did
7 a site visit to a multitude of warehouses and
8 there do appear to be opportunities for
9 consolidation, especially with all of the empty
10 schools. So I don't know if those are ones that
11 they're looking at. There were a lot of things
12 in terms of the inefficiency, but I think it
13 would help the committee to have the
14 recommendations so that we have an understanding
15 when we're looking at this audit, because we
16 don't know what follow up on certain Council of
17 Great City Schools report findings, actually,
18 means in an operational sense without seeing the
19 engagement letter.

20 MR. JABOUIN: So Dr. Lynch-Walsh, your
21 questions are on page 13, item number 17. And
22 you are asking about what that means as far as
23 follow up?

24 DR. LYNCH-WALSH: Specifically. Yes,
25 specifically.

1 MR. JABOUIN: So this is a plan, this is not
2 a scoping document. And we don't go over the
3 scope documents at these meetings.

4 DR. LYNCH-WALSH: But that's the problem. We
5 never go over the scope documents because we
6 don't know what's in the scope. So I'm asking to
7 see what's in the scope because it was the same
8 scope last year when we -- or, well, this year,
9 technically, the current year. We don't know
10 what follow up on certain Council of Great City
11 Schools report findings actually means because we
12 have not seen the engagement letter.

13 MS. FERTIG: Can I break in?

14 MR. MEDVIN: Yeah, Mary?

15 MS. FERTIG: Yeah, I also had questions on
16 this -- on this particular -- well, I had noted
17 this item. As Nathalie points out, the report
18 that it references is several years old and I
19 know we don't have an update -- time for an
20 update on that in May, but perhaps in June you
21 can schedule an update, but I think this has been
22 an ongoing area for concern probably as long as
23 I've been on the audit committee. There are
24 different aspects. So I know you're saying this
25 isn't a scoping, but this seems just a little

1 vague to me. I think this is an important area
2 and one that we need to definitely follow up on
3 this year. And I don't know how you prioritize
4 these to make sure that we're doing them. But
5 looking back at the report from three years ago
6 is important looking forward and looking at
7 what's happening right now is also important.
8 And I -- I share her concern. I had noted this
9 on my list as something that I hope you will
10 pursue sooner rather than later.

11 MR. JABOUIN: So noted, Ms. Fertig.

12 One of the things that I wanted to mention to
13 the committee members is, as you look at that
14 report, there are certain comments and findings
15 from the Council of Great City Schools that are
16 specifically audit related, it talks about data,
17 it talks about controls. But there are also a
18 few recommendations that are management completed
19 but not audits.

20 So, for example, there's a finding regarding
21 the hiring of a chief facilities officer. So
22 that's not an audit item, they've either done it
23 or not, but then there are some specific internal
24 control items. And that's why we mentioned
25 certain -- so, obviously, when the time comes,

1 I'll reconcile that to the committee and mention
2 to them which ones will be audited and which ones
3 are the management findings from that reported.

4 DR. LYNCH-WALSH: And when would that be
5 seeing as the audit plan is coming back on the
6 18th? We can't vote today but we can certainly
7 have questions and make requests for documents.
8 For instance, I have the Council of Great City
9 Schools recommendations. It's publically
10 available. I don't have the engagement letter.
11 And I would really not like to have to do a
12 public records request for the engagement letter
13 with CRI. But I will if you are going to not
14 produce that document in time for the May 18th
15 meeting.

16 MR. JABOUIN: No, the engagement letter has
17 not been prepared for that yet. This is in the
18 plan, but it's not --

19 DR. LYNCH-WALSH: No, no, it's from last
20 year. Last year, number 26, on page 30, Physical
21 Plant Operations, PPO Maintenance Contract
22 Payment, follow up on certain Council of Great
23 City Schools report finding, Consultants, CRI.
24 If they're in fieldwork, how in the world are
25 they conducting fieldwork on two different audit

1 plan items that mention the Council of Great City
2 Schools report findings without an engagement
3 letter of some sort so that they know what to
4 conduct fieldwork on?

5 Maybe I'm not understanding audit anymore and
6 how that works. I didn't think that you could
7 start conducting fieldwork without knowing where
8 you are going. It's sort of like trying to drive
9 to a destination with no map.

10 MR. JABOUIN: Obviously, the committee
11 members that were here throughout the year know
12 that there are items that were in the plan, but
13 we've had other projects that were put on that
14 were not in the plan. So, for example, work
15 regarding the education management software,
16 those were items that, you know, that came up and
17 they took a lot longer. So Carr, Riggs, Ingram,
18 who is the firm that is doing that work, they
19 ended up spending much of their time on that.
20 And that's part of the reason why some of these
21 projects roll over.

22 So the audit team is always working and we're
23 always working on audit projects. It just comes
24 down to what we're working on. And those
25 particular projects took longer. They also had a

1 larger amount of issues. There were dollars that
2 were involved with that. And then there's the
3 follow-up to that that also is taking a good
4 amount of time. And all those impact the timing
5 and the work as well.

6 So, regarding your question, the -- we're
7 still working on the engagement letter with Carr,
8 Riggs, Ingram on this particular project. So
9 they'll finish that during the year.

10 Now, we also have them also doing some cap
11 and gowns work already because we've got the
12 graduation season that's coming. So those are
13 all part of it, though.

14 But I don't anticipate, Dr. Lynch-Walsh that
15 the engagement letter will be specific on and
16 reconcile each of the findings that are on the
17 Council of Great City Schools report, but I
18 understand the importance of that and will,
19 obviously, liaise with the audit committee.

20 MS. STRAUSS: Hi, can I say something here?

21 MR. MEDVIN: Ms. Strauss, go ahead.

22 MS. STRAUSS: Thank you very much.

23 Look, at the end of day, all this time going
24 back and forth and basically having these pissing
25 matches is really, really not necessary.

1 I think that we need to focus on the facts,
2 make decisions, move forward for the greater
3 good, try to make changes. Because whatever was
4 happening, before, obviously, was not yielding a
5 maximum ROI or doing the best by this district.

6 So how do we just stop all of this and move
7 forward?

8 Enough is enough.

9 DR. LYNCH-WALSH: I still have my hand up.

10 MS. STRAUSS: Mr. Turso has his hand up.
11 It's like enough already. Come on.

12 MR. MEDVIN: Mr. Turso?

13 MR. TURSO: Yeah, so I really applaud Ms.
14 Strauss for stating that. I was going to do
15 something even more so at the in-person meeting
16 that got cancelled. But I ask you for just a
17 moment to consider, as a new member of this
18 group, what I saw at the last meeting and what I
19 see at this meeting is extraordinarily just
20 dysfunctional. We're supposed to be here to make
21 sure that policies are in place, to stop the
22 waste, and to funnel as much resources as we can
23 towards the children and towards academics and
24 towards our community. And that is not what
25 we're doing here.

1 I understand, you know, who's emailing who,
2 who's not replying to who, who believes this, who
3 believes that. Guys, we are in the middle of a
4 massive, massive problem HB 1 is coming. Kids
5 are leaving our district. Enrollment continues
6 to go down and the quality of the service
7 continues to plummet. And I wish you could hear
8 it as a new person, the banter. It's horrific,
9 guys.

10 So if you're not going to hear it from me, at
11 least hear it from Ms. Strauss, we need to shift
12 gears and we need to start looking at things
13 that's going to enrich these children and make
14 people want to come back to Broward, because HB 1
15 is going to make a lot of people look for this --
16 looking for jobs at Broward County Public
17 Schools. You can live in denial, but that's
18 what's going to happen until we as a group come
19 together and end this and work together. Thank
20 you.

21 MR. MEDVIN: Thank you. The purpose of this
22 meeting, as I understand it, is to review this
23 plan and to assist Mr. Jabouin in preparing his
24 report and the plan for his workshop with the
25 board next week. So to go arguing over specific

1 items I don't think is really, as Mr. Turso said,
2 helping us out at all.

3 So, please, direct your comments to the
4 generalness of this. I have a couple, and I'm
5 sure we all do, and let's try to assist Mr.
6 Jabouin in doing what he has to do to get this
7 plan approved by the board and then we can get
8 involved in specifics that are important to
9 discuss.

10 Ms. Fertig?

11 DR. LYNCH-WALSH: I still have my hand up
12 everybody.

13 MR. MEDVIN: Okay. Ms. Fertig?

14 MS. FERTIG: Yeah, I just was going to --
15 okay. I do have some other things that we've
16 talked about in the past and they're on the Long
17 Range Audit Plan list, and one was a technology
18 follow-up that we had talked about doing. We
19 talked about it several times, but I see it on
20 the long range plan.

21 Does that mean, Mr. Jabouin, that you're not
22 including it in next year's plan but pushing it
23 off another year?

24 MR. JABOUIN: Yeah, so, Ms. Fertig, we --
25 we -- just due to the items, like, for example,

1 we added Title 1, the board has asked for the
2 additional projects with respect to educational
3 case management, but we have -- what happens with
4 some of these technology projects, Ms. Fertig, is
5 that, due to the subject matter, there are
6 certain areas that are exempt because they cover
7 certain technology areas, you know, with respect
8 to some of the software, so that visibility is
9 not always there, but we are proceeding. You're
10 referring to those Tony Hunter projects, and some
11 of them also involve working with some
12 individuals that are in the law and so you don't
13 have that particular visibility with respect to
14 that.

15 MS. FERTIG: So we left it, last year I
16 thought we were going to, and you've made the
17 comment, we can't keep looking backwards, we have
18 to look at where we are now, which I think kind
19 of pertains to what we just said about PPO, but
20 also to this. So I'm just taking -- I'm not -- I
21 don't want to use the word Recordex, but just the
22 whole general area of technology purchases, I
23 think we've had a lot of problems with that in
24 the past, we were going to revisit it to see if
25 things were better. And while I'm on this, we

1 had a very robust conversation about changes that
2 need to be paid with purchasing two meetings ago
3 and I would just like to see -- I know this isn't
4 on the audit plan, but I would like to see the
5 follow-up of where you are with that chart of
6 what's going to be done at the -- if you cannot
7 do it at the May meeting then definitely as an
8 agenda item on the June meeting.

9 I think the follow-up on some of these items
10 is as important as the regular to make sure that
11 we're making progress with the implementation of
12 the recommendations.

13 I really kind of hope that we find a way to
14 summarize, one, to get an update where we are
15 with a lot of the suggestions that were made for
16 improving processes, and also to incorporate some
17 kind of a review on technology purchases in the
18 upcoming audit plan. I think it's critically
19 important. It's a lot of money and it's very
20 important to make sure that we're maximizing that
21 for our schools.

22 Thank you.

23 MR. JABOUIN: Thank you, Ms. Fertig.

24 So regarding, this is the project that was on
25 the chief information officer, two chief

1 information officers ago, we are moving forward
2 with looking at those. We did have a meeting
3 with some law enforcement individuals regarding
4 one of those projects on the list, but this also
5 falls into some of the category of items that,
6 once we speak to certain people it's not -- I
7 don't have the -- it's their project that they're
8 leading with to assist me on. So we are moving
9 forward with that. I think I get the picture
10 that I need to find a way to articulate that to
11 the committee and I will do so.

12 MS. FERTIG: Yeah, and I'm not going to
13 necessarily suggest that we go back to our
14 2016-17 purchases, but that we look forward from
15 where we left at to see if we're having any of
16 the same problems. Because those were really
17 significant.

18 MR. JABOUIN: Yes.

19 MS. FERTIG: And so I'll leave it at that. I
20 just see it on a Long Range Audit Plan and I'm
21 just envisioning 10 years from now we're going to
22 look back and find out that we never corrected
23 the problems we found in 2017, '18, '19.

24 MR. JABOUIN: We have looked at some more
25 recent purchases that -- that we presented to the

1 board with respect to that and I think I need to
2 be able to capture that for the committee. The
3 reason why it's on there like that, Ms. Fertig,
4 is that we'll continue to do so because there was
5 a good number of projects. I think, ultimately,
6 we are focusing on the larger dollar ones though.

7 MR. MEDVIN: Mr. De Meo?

8 MR. DE MEO: Yeah, did you -- did you call on
9 me?

10 MR. MEDVIN: Yes, sir.

11 MR. DE MEO: Okay. Thank you. Two items.
12 First, could you summarize, briefly, the scope
13 and how it was determined which items would be
14 included and how you prioritize them? So scope,
15 including how you prioritize -- you know, I'm
16 getting at audit risk assessment here. Could you
17 summarize that for us? And then I have a
18 follow-up on that.

19 MR. JABOUIN: Yeah, sure. So one of the
20 things that's important in this process is the
21 different comments that we get, Mr. De Meo. Some
22 of them will be at these meetings here where a
23 committee member may have a suggestion of
24 something that needs to be audited. And so those
25 get put aside as well. There's also comments

1 from the board members that are made. Sometimes
2 it's in my with one-on-one meetings with them and
3 sometimes it's at the dais. Those, I stay in
4 constant touch with regarding those areas of
5 interest. Because, ultimately, we have a certain
6 pool of resources and we also, even with the
7 outside individuals that we engage, I still need
8 to manage them and my team still needs to manage
9 the engagements, and we need to set up the
10 meetings, and we need to make sure that they're
11 getting what they need. So, ultimately, there's
12 only a certain amount of available resources that
13 we have.

14 Taking into account some of that, Mr. De Meo,
15 we take a look at different factors regarding
16 some of the different subject areas, such as the
17 school, such as the department, such as the
18 processes, such as the contracts. And those may
19 be taking a look at them from a dollar
20 standpoint. Also, maybe taking a look at them as
21 far as when is the last time this was audited?
22 Were there any issues the last time they were
23 audited? Have there been any new changes in any
24 regulations; any requirements; any laws; any
25 policies any procedures? As it pertains to some

1 of the schools, have there been any changes to
2 the principals? Which may go either one way or
3 another, because sometimes a change in principal
4 which will require a need for an audit, but
5 sometimes if the principal has been there for a
6 long time, that provides a different type of risk
7 as well.

8 So taking those into account, we then have
9 the auditor general and what are some of the
10 things that they want us to take a look at as
11 well. And those become very important.

12 Requirements with respect to charter schools;
13 requirements with respect to the internal funds;
14 all of those types of things are evaluated to be
15 able to come up with what our plan would be and
16 then now we move forward, taking into account
17 some of the comments here, some of the comments
18 at the board, the board needing to make certain
19 types of decisions regarding either our head
20 count or how much we want to spend for outside
21 resources which will determine the final plan.

22 Now, when the audits happen, and the audits
23 are going on during fieldwork, we have to let the
24 audit, itself, drive whether or not we pursue a
25 matter further. Because we want to make sure

1 that the auditors are cognizant to not just the
2 audit plan but to be able to look around to make
3 sure that there's no other issues that are there.

4 So those, ultimately, Mr. De Meo, will
5 determine the recommendation that I have with the
6 plan.

7 MR. DE MEO: So do you discuss -- you perform
8 a risk assessment for your own benefit; right?

9 Okay. And do you discuss that or share that
10 with anyone; the board; or anyone; or your staff;
11 or --

12 MR. JABOUIN: So I had to discuss that with
13 the auditor general during their audit on that
14 end. So during my risk assessment meetings I do
15 have a discussion with the individuals as far as
16 what the purpose of the meeting is, we're trying
17 to get their perspective with respect to audit
18 risks so we can develop the plan.

19 MR. DE MEO: Are the highest risk items that
20 you've assessed included in this plan for current
21 year? In other words, everything that you've
22 assessed as a highest risk, I'd like to know if
23 that's included in this plan.

24 MR. JABOUIN: So, yes. So what are the
25 highest risk areas? Information technology, yes;

1 construction, yes; contracts and procurement,
2 yes; auditor general regulatory items, yes;
3 discipline, behavioral threat assessments, yes;
4 maintenance contracts, yes; payroll, yes.

5 Now comes the, what are the specific areas
6 within those higher risk areas? Because,
7 obviously, there are many contracts. Which ones
8 get chosen? Well, the ones that have been
9 discussed here in these type of meetings. There
10 have been comments with respect to vendors.
11 There have been comments with respect to certain
12 services. And once we come up with those risk
13 areas, let's just go ahead and identify which
14 ones within that. And I think that there should
15 be an opportunity to make some of those specific
16 selections as the year goes on. Because we can
17 become aware of an issue probably a month from
18 now or a week from now or tomorrow that we don't
19 know today. Or just the risk factors just change
20 over the course of the year. If time permitted,
21 and in some organizations that I've worked at,
22 we've actually done a quarterly risk assessment
23 and modified the audit plan accordingly.
24 Something that maybe we can move to a more
25 frequent readjustment of the audit plan in this

1 organization at some point.

2 MR. DE MEO: Okay. And, lastly, on the Long
3 Range Audit Plan, on page 24, there are two items
4 IT Security - Cyber Security, Logical Access,
5 Assessment (Re-Audit of Prior Audit) and
6 Information Technology Identity Management Follow
7 Up, why aren't those at the top of the list every
8 single year and why aren't they included in this
9 year?

10 MR. JABOUIN: So we had to substitute a
11 project that is in here. This was originally
12 into our plan and we ended up having to put
13 project number 11, the education management
14 software one in place of that. You can see, I do
15 have some colors, the purple means our IT Audit
16 Manager, Jennifer Harpalani, is the one that
17 works with CRI on this one. We were going to
18 have her work with RSM on that particular one.
19 So at the end of the day, Mr. De Meo, as we look
20 into the Long Range Audit Plan we can make shifts
21 and if that is a -- if that is your thought, I'm
22 taking note of that so that way we can go ahead
23 and put that into the board meeting. If that is
24 -- the items that are on page 24, to put them in,
25 and I do think that those are each areas that

1 need to be looked at, then something would have
2 to come out in the preceding pages.

3 MR. DE MEO: Okay. Well, I'd like the
4 committee to consider that because I consider
5 those two areas extremely -- I consider them, in
6 terms of risk assessment I would consider those
7 high risk and --

8 MR. JABOUIN: I'll make note of that, sir.

9 MR. DE MEO: And, also, could you just
10 explain to us one more time why you can't share
11 your risk assessment with us?

12 MR. JABOUIN: So, particularly, Mr. De Meo,
13 as it relates to the areas that we look at with
14 respect to some of the critical applications,
15 particularly as it pertains to our software, our
16 security, those are particular areas that -- that
17 are part of the assessment.

18 MR. DE MEO: But for those, you can share
19 your risk assessment with us?

20 MR. JABOUIN: Yes, it's because of that
21 particular reason, sir.

22 MR. DE MEO: So if we asked you to redact
23 those items on a risk assessment matrix that you
24 could provide us listing the specific areas and
25 assessing the risk, assigning risk, could you do

1 that? Could you provide us with something like
2 that?

3 MR. JABOUIN: I could take a look into that,
4 sir.

5 MR. DE MEO: It would be good because then we
6 could compare it with what the plan shows and it
7 would -- truthfully, I feel that we're at a
8 disadvantage in that we're not able to discharge
9 our responsibility as an audit committee without
10 seeing an audit risk matrix. And, although I
11 have a lot, lot of confidence in your area, in
12 your department, and your past and what you've
13 done for us, it's hard as a committee member to
14 approve or to endorse an audit plan without
15 having a comprehensive audit risk assessment.

16 So I'll leave it there. But if you could
17 provide us with anything, even redacted areas,
18 that would be great.

19 MR. JABOUIN: Would you -- in order to assist
20 you, yourself, with your responsibilities, sir,
21 would you, Mr. De Meo, have a conversation with
22 me to give you further understanding as to -- as
23 to the plan? Because we have to keep in mind
24 that if there are areas of interest to the
25 committee, this is the opportunity to bring them

1 up, now, so that way they can make their way into
2 either the current plan or a future plan. And I
3 do have your comments with respect to -- with
4 respect to those two areas.

5 MR. DE MEO: Okay. Yeah, this would
6 obviously be helpful for me.

7 MR. JABOUIN: I failed to mention, the
8 identity management is on its way right now,
9 though. One of my team just mentioned that to
10 me.

11 MS. FERTIG: I just would like to say, I find
12 Mr. De Meo's comments very helpful and I actually
13 concur with him on what he said about the IT and
14 so forth. So if you're having -- you know, I
15 think it's helpful to have these conversations in
16 the course of the meeting so that we can all
17 benefit from the collective knowledge that we
18 have on the committee, so -- I'm not saying don't
19 have a meeting, but I am saying that I think it's
20 important to have that conversation here.

21 DR. LYNCH-WALSH: Mr. Medvin, should I just
22 jump in whenever I feel like it?

23 MR. JABOUIN: Everyone is going to get their.

24 Ms. Carter-Lynch.

25 MS. CARTER-LYNCH: Okay. I have a question.

1 Because we spend an awful lot of time on going
2 over things. My question is this, and if anybody
3 that's an expert in sunshine, please chime in, is
4 there a possibility, Mr. Jabouin, for us to send,
5 after getting the materials, copiously perusing
6 them, that we can send you a list of questions
7 and we can get the answers to those questions
8 before the next board -- audit committee meeting
9 so we won't spend a whole lot of time? All we
10 would need you to do is give us answers. Is that
11 a possibility?

12 MR. JABOUIN: So this would be like some of
13 the questions that we're getting now, whether or
14 not you can send them. So we send out the
15 package before -- a week before the meeting. As
16 you read them you may have some questions that I
17 would accumulate and then we would need to go
18 over them at the meeting, Ms. Carter-Lynch.

19 MS. CARTER-LYNCH: That's fine. That's not
20 the answer to my question. The answer I want to
21 my question is, one, is that a possibility,
22 that -- and that's a yes or a no.

23 The second part of it is --

24 MR. JABOUIN: I do think that that's a
25 possibility to all members, that as you read the

1 document that you could send me some questions
2 ahead of time and I could include them in the
3 meeting.

4 MS. CARTER-LYNCH: And I know that you said,
5 I mean you talk about the resources, the limited
6 resources of people, but I think it would behoove
7 us to have that done -- to have to be able to do
8 that, even if that means that we receive the
9 packages a little earlier so we can get that back
10 to you so you can have time to get the answers.
11 Because I think we spend an awful lot of time,
12 unproductive in my estimation, on things that we
13 should already have answers to.

14 MR. JABOUIN: Yeah, the issue, Ms.
15 Carter-Lynch, is we struggle to get the packages
16 done a week ahead of time. Trying to put the
17 report together is -- is a bit of a challenge.
18 In fact, there has been a few times that some
19 reports are not ready and we send them a day or
20 two afterwards. So we can't get them done
21 earlier because we're sometimes waiting for
22 management responses. So that is a little bit of
23 a challenge on that front.

24 MS. CARTER-LYNCH: Well, you know, one thing
25 I -- let me just say this, we've got to find a

1 better way to do this. We really have to. And
2 we have to work together to do it. This is the
3 first committee I've ever been on in my life that
4 it takes all day to get through an agenda. And,
5 for me, it bothers me. And I -- and I'll leave
6 with those comments.

7 MS. STRAUSS: Amen.

8 MR. TURSO: Amen, again.

9 MR. MEDVIN: Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Yes, thank you.

11 Okay. So I concur with Mr. De Meo, and there
12 are times when committee members may have
13 something that's confidential that you have to
14 keep confidential as committee members, and I've
15 certainly had that on the Facilities Task Force
16 where we're not allowed to share certain
17 documents. If there is -- if there are items
18 that you'd have to redact the level of risk on,
19 although, I would do it from a general sense
20 given the nature of it, not an actual sense, so
21 let's say the internal controls over a certain
22 area are extremely weak and you don't want to
23 advertise that to the world, it would still be
24 something that's high risk without advertising to
25 the world that you have weak internal controls.

1 I'm pretty sure the world is aware of the
2 district's weaknesses in terms of internal
3 controls for the most part, but I concur with
4 having a risk assessment. Because I think that
5 several years ago there was one and it kind of
6 dropped off. And to Mr. De Meo's point, we are
7 at a disadvantage because we don't know what's
8 the highest and if we have to pick and choose.
9 But related to that, the idea of having to pick
10 and choose, I am sure that if something were
11 critical and the board agreed it was critical,
12 instead of removing something else that's
13 critical, they would approve additional funding
14 if we can't find something to pull off the audit
15 plan.

16 So the idea that we have to choose which baby
17 to keep and which one to dispose of just doesn't
18 sit well with me because all items on this tend
19 to matter.

20 I don't know that I got an answer -- my
21 question that started this whole meeting off
22 about, I think it was B-stock or warehouses, I
23 wasn't clear on whether we would have an answer.
24 I think I read between the lines, and it sounds
25 as though there was a line item from the current

1 year's audit plan that CRI is -- that we're so
2 far behind on that the fieldwork hasn't started
3 even though we started out saying the fieldwork
4 has started, but it hasn't started because there
5 isn't even an engagement letter. And that would
6 be on PPO Council of Great City Schools report
7 findings. So if I did a request for an audit
8 engagement letter there wouldn't be one because
9 you haven't even gotten to it even though it was
10 on the current year's plan and is now on this
11 year's plan again. So -- and I don't want people
12 to get lost in there.

13 The audit committee bylaws and also even the
14 chief auditor's policy, because it's important to
15 know we're the audit committee and we do have
16 rights and responsibilities, and the chief
17 auditor's office has responsibilities to us as
18 well, we still have to approve the audit plan.
19 That was not removed. Although, it was watered
20 down a bit. And our bylaws repeatedly mention
21 looking at, and one of the items is to
22 periodically evaluate the effectiveness of the
23 internal audit plan from the standpoint of how
24 effectively the Office of Chief Auditor's
25 available time is being utilized and make

1 appropriate recommendations to the superintendent
2 and the board. That's one mention. There's
3 another one at the beginning of the bylaws.

4 So it is important to tear through this
5 report and we are, in part, evaluating the
6 effectiveness of the chief auditor and the
7 office, specifically, in this area.

8 I also wanted to share with everybody that
9 PCG will be back once again. The board
10 specifically directed the chief auditor to -- to
11 include the prior contract and contracts in what
12 CRI was looking at. Because CRI admitted at our
13 last meeting, I believe, that they had been
14 limited to the current year's contract. He tried
15 to have the current one now looked at. But
16 multiple board members, and we'll all remember
17 the number 58-132E, that was the contract that
18 was with PCG prior to the one that was audited
19 and it had four or five amendments, and so he's
20 been instructed to have them go look at that.
21 Because they weren't looking at that contract, a
22 lot of their conclusions were done in a vacuum
23 with a blindfold on. So I just wanted to share
24 that because that came out at the last meeting.

25 Let's see. And I think that is all my items.

1 Although, wait, no, I take that back.

2 I agree on the stuff on page 24 that's on the
3 future plan. There are things on here that
4 aren't going to keep. Because if we're doing
5 long range planning, inspecting portables and
6 other relocatables is part of that, so that can't
7 wait. The district was supposed to be inspecting
8 portables, so I'm not sure if we're auditing the
9 inspection process or trying to inspect
10 portables. And then there's a mention of
11 inspection process; stadiums, grandstands and
12 bleachers. The good news is the athletics
13 department pretty much already compiled a list of
14 which schools even have those things and much
15 less the condition of them. But there will be
16 another needs assessment that will look at that.

17 And I agree on all the technology. If you
18 don't ever fix the internal control issues that
19 existed in prior years, you don't know if you're
20 making the same mistakes moving forward.

21 So that's all I have right now. Thank you.

22 MR. MEDVIN: If I may, I have a general
23 comment. And I don't know if Mr. Jabouin can
24 convey it to the board directly or maybe it's the
25 responsibility of the committee. It's obvious to

1 have me in listening to many of the comments is
2 that we have an extensive plan here and we've had
3 an extensive plan in the past and not everything
4 has, obviously, been completed. There's stuff
5 that is carried over and there's stuff that
6 should have been completed and it isn't. And I
7 think one of our roots of the problem is back to
8 our budget and what resources Mr. Jabouin and his
9 office has to work with. And I think the board
10 should be strongly encouraged and made aware that
11 in order for this to be effective we need
12 additional resources or budget to retain outside
13 auditors. And I think it's the responsibility of
14 the committee to transmit that. Because I think
15 a lot of the problems we're having is just you
16 can't do it all at once. And I think we should
17 consider that and I hope Mr. Jabouin can convey
18 that in his workshop meeting.

19 I see Mr. Mayersohn has his hand up.

20 MR. JABOUIN: Yeah, if I can please comment,
21 Mr. Medvin, on what you mentioned. One of the
22 things that I'm planning on exploring going into
23 next year is to have additional audit workshops.
24 And so that means that after the board approves
25 the plan, I can give them a snapshot as to how

1 we're looking. So that way things that get
2 added, maybe, like in September because we
3 weren't aware of a risk, they'll know that this
4 is happening in place of this particular project.

5 MR. MEDVIN: As of right now, every time
6 there's a potential change we don't have
7 resources so something else has to be dropped.
8 It's really being almost untenable at times.

9 Mr. Mayersohn?

10 MR. MAYERSOHN: Yeah, just a couple of
11 things.

12 Number one, I agree with the comments from
13 Mr. De Meo about trying to get lists. That, I
14 think would be greatly appreciated, so I hope we
15 can accomplish that.

16 The other thing is, you know, I think as Mr.
17 Medvin had mentioned, status and the progress of
18 current audits that we have. So we're doing a
19 plan, but we don't know where we're at on the
20 current follow-up process. So if there's
21 somewhere in there to give us a timeline of,
22 we're 50 percent complete, we're 80 percent
23 complete, so at least we have an idea of how much
24 time, you know, the Office of the Chief Auditor
25 is going to be spending time on it or, you know,

1 outside consultants.

2 The other thing, and this is just some of the
3 things on internal controls, are these ongoing?
4 Because I looked at here, number 34, I think Mr.
5 Jabouin we've been talking about this since you
6 got started, especially with property and
7 inventory. So I don't know where we're at on
8 that or if there's a progress. I mean, I'm not
9 looking for an answer today, but, again, just
10 something that, you know, we know where we're at
11 or we haven't started yet or we haven't engaged
12 in it, but, you know, it's on the list.

13 The other thing is also on a timetable for
14 some of these audits, when they might be
15 starting. So if -- you know, again, just my mind
16 from a processing, if we're going to be doing 80
17 of these audits in the first quarter, is that
18 going to lock us in to we have no ability to be
19 flexible? Or are we going to do 10 the first
20 quarter, another 10 the second quarter, at least
21 start, so based upon that risk is that we can
22 then look at and figure out, you know, at least
23 have that template of what may work and what may
24 not work.

25 Then the other two things, and this is just

1 on, I guess, the long range plan, I know there's
2 a single audit regarding IDEA funding. I guess
3 my question that I have -- because I believe that
4 matrix funding was at one point in time audited
5 from the district and maybe you want to put that
6 on a long range plan somewhere along the way.

7 So for those of you who weren't familiar,
8 students with disabilities get not only IDEA
9 funding from the feds, but they also get a matrix
10 funding depending upon how they're ranked on
11 their IEP from the state.

12 Sometimes the district has not been in
13 compliance with the higher levels of fours and
14 fives as opposed to one, two and three, and the
15 numbers or whatever may have changed, but my
16 concern is that those funds are, actually, going
17 where they're supposed to be going and not going
18 where, historically, we've had somebody who has
19 been paid through a matrix fund who has been
20 doing bus duty. So somewhere on the long range
21 plan, maybe, take a look at that.

22 Those are my comments.

23 MR. MEDVIN: Ms. Fertig?

24 MS. FERTIG: Thank you. I feel like we're
25 going back and forth because we're not answering

1 in the same timeframe, but I just -- I just
2 wanted to, again, say I concur with what Mr. De
3 Meo said about moving that onto the audit plan.
4 You mentioned that you're continuing with
5 educational software management. Where are you
6 moving with that and are we getting an update in
7 June? And so does that have to be carried over
8 to the next year as opposed to some of these
9 other things?

10 And then Dr. Lynch-Walsh mentioned the PCG,
11 so that's going to be added onto this or you've
12 already incorporated it?

13 MR. JABOUIN: No, I haven't, Ms. Fertig,
14 because this document was prepared before the
15 April 11th meeting. So if you go to page 9 of
16 the current document that's in your package, the
17 Application Patch Management is going to be
18 reflected the next time you see this on contract
19 58-132E. But we are in the process right now of
20 developing the -- this plan and this is where
21 this one is going to fit in.

22 MS. FERTIG: Okay. And which one? Can you
23 say that again, which number?

24 MR. JABOUIN: Page 9. If you go to item
25 number 6. So the patch management will be

1 changed to 58-132E. So the one that Dr.
2 Lynch-Walsh was talking on with respect to that.

3 MS. FERTIG: Okay. So that will be going in
4 that spot and education management, software
5 management, I'm getting that all gobbled up, but
6 where do you have that?

7 MR. JABOUIN: Yes. One moment as I flip
8 through the pages.

9 MS. FERTIG: Because I was hoping that we
10 would get an update on our conversation that
11 we've already had on it. It's been several
12 months.

13 MR. JABOUIN: Hold on one second here.

14 So the -- so the -- I mean, obviously, we can
15 have a conversation on how things are proceeding,
16 but the actual audit is going to take a bit
17 longer to do. Let me look at item number 11 on
18 page 10 that follows it, Ms. Fertig. That's
19 going to be the follow-up to the current project
20 as well as the new contract that the board signed
21 in January of 2023. So that one will be the new
22 contract and the follow-up to the findings on the
23 current one and then the one on number 6 on page
24 9 is going to be the 58-132E.

25 MS. FERTIG: Okay. So I guess my -- I'll

1 just put this another way. From the long range
2 page there's stuff we've been carrying for years,
3 so I just would like to see, if possible, when
4 you bring this document back, if we could see
5 where you're going to incorporate the various
6 technology issues that have been raised today in
7 this year's audit plan.

8 MR. JABOUIN: It's going to be -- of course,
9 I will do it based on what the board comments,
10 but just like we did before, just now, we're
11 moving the patch management one, we will also
12 need to move something out. Like to address Mr.
13 De Meo's comments, as far as the cyber security,
14 we had initially considered it, but we don't have
15 the room for it.

16 So part of the interesting aspect of it is,
17 it's good that we're able to have a very healthy
18 list so we can identify the areas we want to
19 focus on, now comes the challenges to be able to
20 get them all done along the lines of what Mr.
21 Medvin is saying.

22 Now, ultimately, getting an outside
23 organization to look at certain areas is still
24 taxing on me and my team because we have to
25 assist them in being able to get their work done,

1 their requests set, scheduling the meetings,
2 making sure that management is responsive to
3 them.

4 Also, sometimes the data quality of the
5 request that they have needs to be looked at
6 because there are a lot of inaccuracies sometimes
7 with some of the reports that come out.

8 So there is a good amount of work that needs
9 to be done even when we outsource it, but, Ms.
10 Fertig, ultimately, we do -- I mean, there are
11 areas on that page, on page 24, that we really
12 would like to get to but we have to make some --
13 some choices.

14 MS. FERTIG: Okay. It just appears, I know
15 we can't vote on anything today, but it seems
16 like there are a lot of people that have -- that
17 are reaching consensus around that one issue, or
18 I'm going to make it multiple, because there's
19 numerous things on page 24 that really -- that
20 relate to technology. But it seems like there's
21 a lot of consensus around IT security, so I hope
22 you'll mention that to the board --

23 MR. JABOUIN: So noted.

24 MS. FERTIG: -- as something that -- you
25 know, you're having your meeting with them, then

1 you're coming back to us, and -- and so I think
2 it's important for them to know.

3 And I also wanted to mention, to Mr. Medvin's
4 point, this is not something we can do today, but
5 nearly every year we have asked the board for a
6 larger budget to do this because there are so
7 many issues that need to be pursued, so that may
8 be something we want to consider in our May
9 meeting, having our chair move forward with that.

10 Okay. Thank you.

11 MR. MEDVIN: Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: Yes, the longer this goes
13 on the more I find.

14 Accounts payable was a problem on the PCG
15 not-quite-an-audit audit. So that's under long
16 term. And accounts payable and the slowness with
17 which vendors get paid is also a problem on the
18 construction side of the house. So -- and
19 whether the accounts payable process is in the
20 21st century. So that's something I don't think
21 we can wait for 10,000 years to audit, especially
22 since it's been an issue. It was absolutely part
23 of the problem with PCG. And I can tell you that
24 it continues -- the process and the paper-based
25 minutia that is the accounts payable system in

1 Broward Schools is problematic on the
2 construction side.

3 And then I see payroll and I have a question
4 about payroll. Does that include pensions? Have
5 pensions been audited at all? And would that be
6 included? Because that would be the place I
7 would think to find it. Number 12 on page 11.

8 MR. JABOUIN: So if an individual leaves the
9 district -- can you please ask me what are you
10 referring to as far as payroll? Because when we
11 take a look to see --

12 DR. LYNCH-WALSH: Pensions. Pensions.

13 MR. JABOUIN: To see whether or not their
14 pension is appropriately calculated; is that your
15 question?

16 DR. LYNCH-WALSH: Well, whatever. Whether
17 that's calculated; whether everything that
18 they're being paid is appropriate. Because I
19 don't see the word "pension" in here.

20 MR. JABOUIN: Okay. So, yes, they're being
21 paid appropriately. The thing about the pension
22 is that this is something that FRS would be
23 involved in. I just wanted to make sure that I
24 understood you.

25 DR. LYNCH-WALSH: Uh-huh.

1 MR. JABOUIN: So --

2 DR. LYNCH-WALSH: Well, is there any reason
3 pensions can't be included? And where are we on
4 the payroll as far as this particular item if we
5 go back to last year?

6 MR. JABOUIN: Maybe I'll have to speak to you
7 to understand what is your question regarding
8 payroll, itself. Because the -- the pension is
9 something that's calculated outside of the
10 district. Obviously, the proper amount has to be
11 taken off the employee's paycheck to be given to
12 FRS, but I need a better understanding as to what
13 your question is.

14 DR. LYNCH-WALSH: Okay. So there's no way
15 that people could be getting pensions and a
16 salary at the same time?

17 MR. JABOUIN: If they're getting a pension
18 and a salary? So there are requirements as far
19 as if an employee can be reemployed by the
20 district after they leave. So if that's the
21 point we can certainly take a look at that,
22 because regulators had -- I recall that there was
23 an issue with respect to that when I first
24 started. So I understand that point and I can
25 absorb that piece of it in.

1 DR. LYNCH-WALSH: Okay. And do people get
2 cash bonuses ever as part of a pension package?

3 MR. JABOUIN: So the sample is taken out of
4 the departments that are looked at, but I can
5 look at it from a holistic standpoint, as well,
6 as we make our selections. I don't have that
7 answer to that question.

8 DR. LYNCH-WALSH: Okay. I'll bring it up
9 again on the 18th.

10 MR. MEDVIN: Mr. De Meo?

11 MR. DE MEO: I believe, Dr. Nathalie
12 Lynch-Walsh, that the pension plan has to be
13 audited; is that correct, Mr. Chief Auditor?
14 It's audited by an external auditor, so --

15 MR. JABOUIN: Yes.

16 MR. DE MEO: Have we ever seen those audit
17 reports? It might be good. It might help us
18 that have questions about what's going on with
19 the pensions. It might be good just to present
20 those audit reports to us.

21 MR. JABOUIN: I'll take a look to see how
22 that's done. I mean, probably, just like your
23 background -- by the way, we missed the first
24 part of your question because the screen froze,
25 but I think I understood the question.

1 Well, actually, for the purpose of the record
2 would you mind repeating the question?

3 MR. DE MEO: Yeah, I believe the DOL requires
4 that pensions over a certain size, and certainly
5 we have more than 100 people, are required to be
6 audited, and -- by a certain time and by an
7 external qualified auditor. So if you could
8 share those reports with us I think that might
9 eliminate some of the questions we have about
10 pensions.

11 MR. JABOUIN: Let me take a look at that.
12 I'm familiar with what you're talking about, but
13 the Florida Retirement System is the one that
14 manages it, so they do get their own audit, I
15 assume. So this isn't a situation where an
16 organization has like its own separate pension
17 plan on the side where they're working with the
18 investment advisor and some of that gets audited
19 in accordance with DOL requirements. You know,
20 here we participate with other municipal
21 organizations into the Florida Retirement System.
22 There are some municipalities that don't
23 participate, and I think that's kind of where
24 you're headed, but let me try to get an
25 understanding of that so I can go ahead and

1 describe that to the committee on the 18th
2 because that may not exist or it exists at the
3 FRS level.

4 MR. DE MEO: It probably exists at the FRS
5 level.

6 MR. JABOUIN: That's what I'm assuming.

7 If I -- if I may, since I don't see any more
8 questions, Mr. Medvin, can I please ask the
9 committee to please go back and look at page 24?
10 I, obviously, have some comments from Ms. Fertig
11 and from Mr. De Meo regarding the IT.

12 Can I, please, ask the committee to just take
13 a look at that list, but also -- and this is
14 where I really need the value of the committee.
15 Do you think that there are other areas that you
16 want to communicate to me that we didn't capture?
17 That's what I would like to know, because I'd
18 like to be able to tap onto the background here.

19 And I see Ms. Fertig has a question.

20 MR. MEDVIN: Ms. Fertig?

21 MS. FERTIG: Thank you. I don't really have
22 a question, I have an observation. There was a
23 time when we kept a continual chart of follow-up
24 items and that would be our first agenda item,
25 would be to kind of see -- and I'm not suggesting

1 that this should take hours, but to see that
2 there's continual progress going on suggestions
3 we've made, whether it's on things that might be
4 happening through the RSM audits or the many
5 suggestions that were made about purchasing and
6 all this year.

7 So I think it would be helpful for us and
8 maybe resolve some of these ongoing things on
9 this list if we just had that follow-up list at
10 the beginning of a meeting. And it was a chart,
11 Mr. De Meo and Mr. Medvin. And somebody can
12 comment on it, but it was a chart so that we
13 could see that they were being followed up on and
14 what things had been resolved. And I think that
15 might save some of the conversations here and
16 some of the duplicative work.

17 With that said, once we've done that, then,
18 you know, obviously, you would be looking to a
19 follow-up item, follow-up audit to make sure that
20 it's actually happening. And that might be a
21 different area. It might not even be the same
22 area.

23 So I just wanted to make that comment.
24 There's been a lot of questions about how things
25 are being followed up on, and, hopefully, just

1 having a chart would make it simple to go through
2 it at meeting. Thank you.

3 MR. MEDVIN: I do remember the chart.

4 Ms. Carter-Lynch?

5 MS. CARTER-LYNCH: Well, I just want to
6 concur with Ms. Fertig. That would probably --
7 because I was going to make that same suggestion,
8 that everything that -- all of the questions that
9 Dr. Walsh-Lynch [sic] and everybody has asked
10 about, because I keep hearing, going back to next
11 year, going back to the year before or two or
12 three years, if we could just have a list of
13 everything that has been -- the questions that
14 were asked prior to this particular meeting, if
15 we have that list first, and let's go over that
16 and get answers, then we won't have to keep going
17 back to it. Or if there aren't any answers, then
18 we'll get that, too. So I totally agree with
19 that and let that be our first agenda item.

20 MR. MEDVIN: I believe that's how it used to
21 be. That's not a bad idea at all.

22 Okay. Dr. Lynch-Walsh, I think your hand's
23 up.

24 DR. LYNCH-WALSH: It is. Actually, follow-up
25 is part of the chief auditor's policy. There is

1 a -- there are certain things that are supposed
2 to happen in terms of follow-up. I can't say
3 that that's been happening.

4 But, also, on page 11 of this current audit
5 plan and page 12, you may recall that the
6 deliverables that are being audited, a couple of
7 months ago or whenever we had the last one, the
8 12-month look ahead in the staffing plans were
9 not being done by AECOM because nobody noticed
10 that they weren't getting done in terms of they
11 were providing staffing plans, but not from the
12 standpoint of a 12-month look ahead. And people
13 in charge should have noticed that those were not
14 getting done.

15 And those are important because, depending on
16 where the program is, that dictates how much
17 staffing they need to have. And, actually, when
18 we wrote the RFQ that led to AECOM coming on
19 board, it was an RSM recommendation to ensure
20 that they did a 12-month look-ahead and then also
21 quarterly did a look-ahead, so that they never
22 have more staffing, whether it be their staff or
23 subs, than what was needed to execute the
24 projects that were moving forward. And in lieu
25 of that -- and that was because during Heery, the

1 Heery years that never happened. And when AECOM
2 came on board we had to hit reserves for, I
3 believe, 47 million because in the project
4 budgets during the Heery period all the overhead
5 was depleted. And so in order to pay the new
6 program manager they needed to pull 47 million
7 out of reserves.

8 The three-year period for AECOM is drawing to
9 a close and they're looking at renewals. And
10 this dates back -- so, if it's three years, that
11 dates back to 2020. I was not on the selection
12 committee when AECOM came on board. They
13 committed to 45 percent M/WBE even though the
14 district's requirement is 29 or 30 percent. And
15 that should have never happened. And nor is it
16 realistic, necessarily, because, again, you have
17 the scalable staffing plan. So you may not at
18 some point have 45 percent worth of work. You
19 would effectively need to inflate invoices or
20 create work in order to maintain that level.

21 They also have two subs that are not M/WBE
22 that provide staff augmentation. The level of
23 their involvement may change. So, actually, the
24 task force is going to be looking, we've been
25 trying to get to staffing because the org chart

1 comes out in May and we knew that their contract
2 was coming up. So next week, actually, we'll be
3 discussing their contract and looking at staffing
4 in particular.

5 But in terms of deliverables we're not clear
6 on who's choosing which deliverables to look at
7 in terms of what RSM is doing, and then, also,
8 they haven't looked at subs in a while. They
9 only looked at one sub, and I don't know why they
10 only looked at one firm when they did look at
11 subs. So I would like to see that revisited.

12 And also we have two program managers, we
13 have AECOM and we have Atkins, and more often
14 than not it's all AECOM and never Atkins. Atkins
15 does cost and program controls, AECOM is running
16 the SMART program.

17 It seems like they should both be getting
18 reviewed, but also we need to have more clarity
19 on which deliverables and services. So just like
20 I wanted to know the scope of work for the
21 Council of Great City Schools, on May 18th I want
22 to know what are we proposing for number 13, 14,
23 15 and 16, what -- and I know it can change if
24 things come up, but what deliverables and
25 services are proposed to be examined? Because we

1 were missing kind of a critical one, the
2 staffing, prior to this.

3 MS. STRAUSS: I'm sorry. Wasn't this
4 supposed to end at noon? It's now 12:30.

5 MR. MEDVIN: We had a lot to talk about. The
6 timing is at the point that it's getting kind of
7 late for some of us. I think it's time to bring
8 the meeting to a close.

9 Mr. Jabouin, you'll be presenting all these
10 comments at the workshop next week?

11 MR. JABOUIN: Yes, I will be, sir.

12 And thank you everybody. I realize we went
13 past time and I appreciate the committee's
14 comments as we make the program better.

15 MR. MEDVIN: Okay. Our next scheduled
16 meeting is May 18th, 9:30 in the school board
17 building. Hope to see you all there. And thank
18 you so much for your participation today.

19 MR. JABOUIN: Thank you.

20 MR. TURSO: Thank you.

21 MR. MAYERSOHN: Thank you.

22 MS. IGHODARO: I don't know if attendance was
23 taken, but Itohan was on the phone. Thank you.

24 (Meeting was adjourned at 12:32 p.m.)
25

REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 3rd day of May, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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