

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, MAY 18, 2023  
9:34 A.M. - 1:19 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 MS. MARY FERTIG, VICE CHAIR

MS. RUTH CARTER-LYNCH

3 MS. REBECCA DAHL

MR. ANTHONY DE MEO

4 DR. NATHALIE LYNCH-WALSH

MR. ROBERT MAYERSOHN

5 MS. JACLYN STRAUSS

MR. PETER TURSO

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## OFFICE OF THE CHIEF AUDITOR STAFF:

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MR. JORIS JABOUIN, Chief Auditor

8 MS. ALI ARCESE, Audit Director

MS. MEREDITH ARLOTTA, Manager, Operations

9 MS. ANN CONWAY, Manager, Internal Funds Audits

MS. JENNIFER HARPALANI, Information Technology Audits

10 MS. ELENA PRITYKINA, Auditor III

MS. MICHELE MARQUARDT, Executive Secretary

11 MS. WANDA RADCLIFF, Clerk Spec B

## 12 DISTRICT STAFF:

13 MS. MARYLIN BATISTA, General Counsel

MRS. JUDITH MARTE, Deputy Superintendent, Operations,

14 Office of the Deputy Superintendent, Operations

DR. VALERIE WANZA, Acting Chief of Staff

15 MS. ERUM MOTIWALA, Chief Financial Officer, Office of  
the Chief Financial Officer16 DR. JOSIAH PHILLIPS, Chief Information Officer, Office  
of the Chief Information Officer17 MR. ALAN STRAUSS, Regional Superintendent, South  
Region18 DR. JERMAINE FLEMING, Regional Superintendent, North  
Region19 DR. TED TOOMER, Acting Associate Superintendent  
Non-Traditional Schools20 MR. DAVID AZZARITO, Executive Director, Human Resource  
& Equity

21 MR. RYAN SMITH, Director, Business Support Center

MR. ERIC SEIFER, Process Analyst, Procurement &  
22 Warehousing Services

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1 INVITED GUESTS:

2 MS. ANNETTE LEWIS, S. Davis & Associates

MS. FAYE MUNNINGS, S. Davis & Associates

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

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GUESTS:

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SCOTT TRAVIS, Sun Sentinel

6 RAUL ALVAREZ, Trimerge Consulting Group, PA

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1 Thereupon, the following proceedings were had:

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3 MS. FERTIG: Thank you. I'm going to call  
4 the meeting to order, at 9:34 or so, and ask you  
5 to stand for the Pledge.

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

8 MS. FERTIG: Okay. Thank you. At this time  
9 let us have a roll call.

10 MR. JABOUIN: Good morning. I just wanted to  
11 check to see if there are any public speakers and  
12 there are not.

13 So the roll call, Ms. Ruth Carter-Lynch.

14 MS. CARTER-LYNCH: Here.

15 MR. JABOUIN: Ms. Rebecca Dahl?

16 MS. DAHL: Here.

17 MR. JABOUIN: Mr. Anthony De Meo?

18 MR. DE MEO: Here.

19 MR. JABOUIN: Ms. Mary Fertig?

20 MS. FERTIG: Here.

21 MR. JABOUIN: Ms. Itohan Ighodaro on the  
22 phone?

23 BECON: No.

24 MR. JABOUIN: Thank you. Dr. Nathalie  
25 Lynch-Walsh?

1 DR. LYNCH-WALSH: Here.

2 MR. JABOUIN: Robert Mayersohn?

3 MR. MAYERSOHN: Here.

4 MR. JABOUIN: Mr. Andrew Medvin is excused.

5 Ms. Phyllis Shaw?

6 (No response.)

7 MR. JABOUIN: Ms. Jaclyn Strauss?

8 MS. STRAUSS: Present.

9 MR. JABOUIN: Mr. Peter Turso?

10 MR. TURSO: Here.

11 MR. JABOUIN: And from district staff, I'm  
12 Joris Jabouin, Chief Auditor.

13 MS. ARCESE: Ali Arcese, Audit Director.

14 MS. CONWAY: Ann Conway, Office of the Chief  
15 Auditor.

16 MRS. MARTE: Judith Marte, Deputy  
17 Superintendent, Operations.

18 DR. WANZA: Valerie Wanza, Acting Chief of  
19 Staff.

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

22 DR. FLEMING: Good morning. Jermaine  
23 Fleming, North Regional Superintendent.

24 MR. STRAUSS: Alan Strauss, South Regional  
25 Superintendent.

1 DR. TOOMER: Ted Toomer, Acting Associate  
2 Superintendent Non-Traditional.

3 MR. SMITH: Ryan Smith, Director of Business  
4 Support Center.

5 MS. FERTIG: Okay. Thank you. And welcome.

6 At this time we're going to -- we're on Item  
7 Number 3, Approval of the Agenda. I'm just going  
8 to start off by saying, if it's okay with  
9 everybody, I'd like to move the minutes to the  
10 top so we can get those done and then that will  
11 give us a better gauge on time.

12 And, Mr. Jabouin, did you have a comment on  
13 the agenda?

14 MR. JABOUIN: Yes. The Chair finalized the  
15 agenda on Wednesday, May 10th. The agenda was  
16 posted online on Thursday, May 11th, and the  
17 packages were delivered to the audit committee  
18 members who requested delivery to their homes and  
19 businesses on Friday, May 12th. And the  
20 communication went out to the school board, the  
21 audit committee members, the cabinet, and other  
22 parties of interest that the agenda items and the  
23 meeting documents were posted to the website.

24 Chair.

25 MR. MAYERSOHN: Thank you. And Dr.

1 Lynch-Walsh?

2 DR. LYNCH-WALSH: I'd like to move that we  
3 strike Item 16 because it is not -- what was  
4 submitted for today is not actually in compliance  
5 with the motion that we passed back in June of  
6 '22.

7 MS. FERTIG: Okay. Could I just make a  
8 suggestion that, maybe, when we get there we  
9 defer that item, which is at the bottom of the  
10 agenda?

11 DR. LYNCH-WALSH: Well, the thing is, it's  
12 not what we passed the motion on.

13 MS. FERTIG: Okay. But if we leave it on you  
14 can give your rationale for that.

15 DR. LYNCH-WALSH: I just don't want to waste  
16 staff's time.

17 MS. FERTIG: Okay. All right. You're moving  
18 to -- to --

19 DR. LYNCH-WALSH: Strike it. Remove it. And  
20 have the Chief Auditor review the motion that we  
21 passed and the other pages.

22 MS. FERTIG: All right. Well, let's strike  
23 it or not. We're going to vote on that. Okay.

24 Well, go ahead, you can tell why, but --

25 DR. LYNCH-WALSH: Well, I want to make sure

1 that at our next meeting or that moving forward  
2 they're clear, so I can do that during audit  
3 committee member comments, but I want to make  
4 clear in open forum so we don't have our time or  
5 staff's time wasted again.

6 MS. FERTIG: Okay. I'm sorry, I'm not  
7 rushing you, but you can see what kind of an  
8 agenda we have.

9 DR. LYNCH-WALSH: That's why I'm trying to  
10 jettison half an hour of wasted time.

11 MS. FERTIG: Okay. So it's been moved. Is  
12 there a second to strike Number 16?

13 MS. STRAUSS: Second.

14 MS. FERTIG: Okay. All in favor?

15 COMMITTEE MEMBERS: Aye.

16 MS. FERTIG: Opposed?

17 (No response.)

18 MS. FERTIG: Okay. So we have, at this point  
19 when we move to adopt the agenda we have moved  
20 the minutes up to the top and is there anything  
21 -- is there anybody who wants to move to adopt  
22 the agenda in that manner? And we have deleted  
23 Item 16.

24 MR. MAYERSOHN: Motion to approve the minutes  
25 of February 16th and March 2nd and April 23rd.



1 MS. FERTIG: But we have to approve the  
2 agenda.

3 MR. MAYERSOHN: I move to approve the agenda  
4 as amended.

5 MS. CARTER-LYNCH: I'll second it.

6 MS. FERTIG: Thank you. All in favor?

7 COMMITTEE MEMBERS: Aye.

8 MS. FERTIG: Oppose?

9 (No response.)

10 MS. FERTIG: Okay. We have adopted an agenda  
11 and our first order of business is the minutes of  
12 February 16th.

13 MR. MAYERSOHN: All right. Motion to approve  
14 the minutes of -- can we do them all together?

15 MR. JABOUIN: Please do them separately.

16 MS. FERTIG: Okay. Motion to approve the  
17 February 16th minutes.

18 DR. LYNCH-WALSH: Second.

19 MS. FERTIG: Okay. Any comments?

20 (No response.)

21 MS. FERTIG: All in favor of approving the  
22 minutes of February 16th, 2023 audit committee?

23 COMMITTEE MEMBERS: Aye.

24 MS. CARTER-LYNCH: And I move to approve the  
25 minutes of April -- of March 2nd, 2023.

1 MR. MAYERSOHN: I second.

2 MS. FERTIG: Okay. All in favor of -- oh,  
3 any discussion?

4 (No response.)

5 MS. FERTIG: All in favor of approving the  
6 minutes of March 2nd 2023 audit committee, please  
7 say aye.

8 COMMITTEE MEMBERS: Aye.

9 MS. FERTIG: Opposed?

10 (No response.)

11 MS. FERTIG: Okay. Motion carries.

12 Number 12, or number next, approval of the  
13 minutes of April 25th, 2023.

14 MR. MAYERSOHN: Motion to approve the April  
15 25th minutes.

16 MS. CARTER-LYNCH: I'll second it.

17 MS. FERTIG: Okay. Motion to approve the  
18 April 25th, 2023 virtual audit committee minutes.

19 Any discussion?

20 (No response.)

21 MS. FERTIG: All in favor --

22 I'm sorry. I'm sorry.

23 DR. LYNCH-WALSH: I think this is the first  
24 time we're approving minutes for a virtual  
25 meeting where we couldn't conduct business

1 because it's virtual. I just want to make sure  
2 that there's no problem approving minutes for a  
3 meeting -- or just to be clear that no business  
4 was conducted at this meeting because it was  
5 virtual. So I just want that on the record.

6 MR. JABOUIN: And the minutes do reflect that  
7 as well, because that's a statement that I made  
8 at the meeting and that's reflected within the  
9 minutes.

10 DR. LYNCH-WALSH: Okay. That's all I wanted  
11 to point out.

12 MS. FERTIG: Okay. Any other discussion?

13 (No response.)

14 MS. FERTIG: All in favor?

15 COMMITTEE MEMBERS: Aye.

16 MS. FERTIG: Opposed?

17 (No response.)

18 MS. FERTIG: Okay. Motion carries. And we  
19 are now down to Chief Auditor Administrative  
20 Matters. Did you take care of that a minute ago  
21 or you still have some?

22 MR. JABOUIN: I do have a few items to  
23 mention, Chair. I wanted to mention that  
24 representatives from teaching and learning that  
25 are in attendance, such as Mr. Strauss, Mr.

1 Fleming -- Dr. Fleming and Dr. Toomer, they have  
2 an off-site meeting and they have a conflict.  
3 Mr. Strauss needs to leave at 10:15 and Dr.  
4 Fleming needs to leave at 10:30.

5 Also, the certificates of appreciation are in  
6 your areas. I do want to thank the committee and  
7 we do have, Ms. Fertig, your certificate will be  
8 given by your other committee and so will Ms.  
9 Shaw's.

10 With respect to the next meeting on June 22,  
11 the agenda is likely to be very long for that.  
12 We are also asking for a 9:30 start for that  
13 particular meeting. If the committee members  
14 would kindly note that as well.

15 Thank you very much. That concludes my  
16 administrative items, Chair.

17 MS. FERTIG: Okay.

18 So we're down now to public speakers.

19 Are you finished?

20 MR. JABOUIN: Yes.

21 MS. FERTIG: Okay. Are there any public  
22 speakers?

23 MR. JABOUIN: Yes, I was told we do have a  
24 public speaker.

25 MR. TRAVIS: For the agenda item.

1 MS. FERTIG: On the agenda item. Thank you.

2 Okay. So now we are down to Audit Committee  
3 Chair Comments, and thank you all for coming  
4 today. And I want to congratulate you because we  
5 have picked up eight minutes on my timed agenda.

6 So if everybody's ready, we're going to go to  
7 Number 7, Internal Funds Audit of Selected  
8 Schools. This was postponed from April 13th and  
9 I'm going to ask that you make comments and --

10 MR. JABOUIN: If I may?

11 MS. FERTIG: The floor is yours.

12 MR. JABOUIN: If I can please introduce Items  
13 7, 8 and 9, if I introduce them together, it'll  
14 probably be best in the interest of time.

15 Agenda Item number 7 is an internal funds  
16 audit of 45 schools that were originally  
17 presented at the canceled April 13th meeting.  
18 The Agenda Item Number 8 is the internal funds  
19 audits of 29 additional schools. And then Agenda  
20 Item Number 9 is the payroll audit of nine  
21 schools and departments that were originally  
22 scheduled at the canceled April 13th meeting.

23 With respect to the internal funds audits,  
24 some of them are Business Support Center schools.  
25 The payroll audits are not business support

1 center activities and is not part of their  
2 responsibility. Some of these are two-year  
3 audits and the issue vary from negative year-end  
4 balances. From 2021 is where some of these  
5 audits had negative -- negative year-end  
6 balances. And they were all cleared by the end  
7 of 2022 except for McNicol. We did check and  
8 they all have positive balances as of March of  
9 2023.

10 Other issues that you'll see involved the use  
11 of internal advances, cash distribution sheets,  
12 bank reconciliation reports, receipt and  
13 depositing procedures, bookkeeper  
14 responsibilities, missing pre-numbered receipt  
15 books, late deposits, financial reporting,  
16 deposits in transit and errant deposits.

17 I wanted to mention that with the McNicol  
18 report, we did neglect to put the statement of  
19 balances in the report and my staff has  
20 distributed them to your team right now. And  
21 then with the Parkway, the statement of changes  
22 are also being provided to you. You can see the  
23 negative balances on them.

24 With respect to Margate Elementary School,  
25 this school is still under investigation.

1 District management, due to the fact that there  
2 is some criminal investigation that is ongoing  
3 right now, won't be commenting outside of the  
4 items that are in the report. We don't want to  
5 impact the activity that's being done by law  
6 enforcement organizations. So we do want to  
7 point that out.

8 So the responses that we received, we  
9 received some from the schools and on the schools  
10 that are Business Support Center schools we  
11 received joint responses from the school and the  
12 Business Support Center Director Smith, as well  
13 as responses from the regional superintendent. I  
14 have discussed these issues in these reports in a  
15 consolidated fashion with some of the board  
16 members, including the chair. Last night I  
17 discussed these with Interim Superintendent  
18 Smiley. We discussed a few strategies including  
19 my team doing some more speaking on common audit  
20 issues so we can educate some of the school  
21 personnel on some of the things that we're seeing  
22 in order for them to be able to address them  
23 going forward.

24 At this time, Chair, I would like to ask that  
25 the committee go to questions and note that the

1 timing of the representatives from teaching and  
2 learning and the Business Support Center.

3 Thank you, Chair.

4 MS. FERTIG: Okay. And just to be clear, I  
5 would like to stay on Number 7 and then move to  
6 Number 8; okay? So Number 7, yes, Ms. Dahl, you  
7 have a comment?

8 MS. DAHL: I have two comments, actually.  
9 Having been a former principal with Broward  
10 County Schools, this kind of takes care of all  
11 three of them, I was really surprised, actually,  
12 unhappy about the number of exceptions that were  
13 found in these audits. We've been doing pretty  
14 well with them. We didn't do well with these.  
15 Most of the things except for the ones with  
16 Margate, most of them are things that principals  
17 should have known even if it was coming from the  
18 cost center, and I do know that caused a few  
19 things. However, the principal's supposed to  
20 keep up with cost center, too. And so I don't  
21 know what happened. I mean, it was pretty  
22 obvious with the high schools that it was  
23 athletics with that -- you know, a lot of it was  
24 athletics with negative balances. And that used  
25 to be a problem in the past. The elementary



1 schools were lost receipt books and envelopes,  
2 which, again, you're supposed to have an absolute  
3 idea where those things are. So that's my  
4 comment.

5 MS. FERTIG: Okay. Thanks. And I would just  
6 ask that we keep these two audits separate  
7 because I noted what you did, that it's one set  
8 of issues in the one audit, which is mainly high  
9 schools and a totally different set of issues in  
10 the second audit which has a lot of elementary  
11 schools. So if we could just focus on Number 7.

12 Dr. Lynch-Walsh did you have a comment on  
13 Number 7?

14 DR. LYNCH-WALSH: I'm trying to keep 7 and 8  
15 straight, but when I -- I have two reports that  
16 both say May 18th now, so I have to go -- so  
17 which one -- no, no, but which one is which?

18 MS. FERTIG: Okay. So McNicol is what we're  
19 on right now and Parkway. Those are our current.

20 MS. ARCESE: It identifies it on the agenda,  
21 where the comment was from.

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

23 MS. FERTIG: I know Number 7 is McNicol and  
24 Parkway.

25 DR. LYNCH-WALSH: Okay. So, hold on. So

1 I've a got to find which of these reports that  
2 look identical on the front is 7 and which is 8.

3 MS. FERTIG: 7 is dated -- well, I agree with  
4 you there.

5 MR. JABOUIN: If you can go to the table of  
6 contents, Number 7, if you go and you see it's  
7 the one that begins with Bennett Elementary?

8 DR. LYNCH-WALSH: That's Number 7?

9 MR. JABOUIN: That's number 7.

10 DR. LYNCH-WALSH: That's all I was looking  
11 for. Because if it had said April 13 deferred to  
12 May 18th, then I would be clear.

13 MS. FERTIG: Yeah, I get you there. I,  
14 actually, had the same observation yesterday.

15 DR. LYNCH-WALSH: Okay. So I'm on that  
16 report, and, first of all, my issues are more  
17 global before getting specific. Because we were  
18 also sent a joint legislative auditing committee  
19 response which then further confused me. In the  
20 appendix, Appendix A, it has a list of schools,  
21 and this is also in the table of contents BSC and  
22 Non-BSC bookkeeper employed, blah-blah-blah. So  
23 Appendix A has a chart with a list of schools and  
24 a history dating back to 2016. And then I'm  
25 looking at -- there were multiple letters back

1 and forth between the district and the state, but  
2 it speaks to now having done 97 schools. I'm  
3 confused. If, literally, all the schools have  
4 been audited for internal funds, then why am I  
5 just looking -- unless my report's missing pages,  
6 this doesn't seem like enough schools, especially  
7 when the history starts in 2016 and goes to 2022  
8 and we're in 2023, so where are the ones for this  
9 school year?

10 MR. JABOUIN: I can explain all that on  
11 Agenda Item Number 17 where.

12 DR. LYNCH-WALSH: So first question, though,  
13 is, does this chart -- are there schools missing  
14 from this chart? Because the math I'm doing, we  
15 have how many schools, and there's only  
16 40-something schools on these two pages.

17 MR. JABOUIN: So it is difficult for a reader  
18 to understand the point of view that that is  
19 written, from a -- it's written from a fiscal  
20 year 2021, but I can describe the situation where  
21 the legislative audit committee responds on that  
22 item.

23 DR. LYNCH-WALSH: Through the Chair, my first  
24 question is, does this list represent all the  
25 schools that have been audited up to today -- to

1 now, basically, through these reports?

2 MR. JABOUIN: No.

3 DR. LYNCH-WALSH: Why not?

4 MR. JABOUIN: Because all of the schools are  
5 presented when they're done, but we have  
6 completed the balance of schools for fiscal year  
7 2022 as expected from the -- the auditor general.  
8 But their list starts from fiscal year 2021.  
9 But, as I mentioned, I can go through the whole  
10 process of that item.

11 DR. LYNCH-WALSH: No, I'm still trying to --  
12 my question remains the same. In this appendix,  
13 if everything is now up to date -- because this  
14 appendix is independent of this letter. This  
15 appendix says BSC or Non-BSC bookkeeper employed  
16 and audit exceptions by fiscal year. It is  
17 attached to an internal audit report for fiscal  
18 year '23. And it goes only through '22. And if  
19 we have 200-plus schools, why am I only seeing a  
20 fraction of that on these two pages?

21 MR. JABOUIN: So we, typically -- as we do,  
22 we present the schools that are audited. So this  
23 is not a cumulative list of schools that were  
24 presented to you at the September meeting and  
25 October meeting.

1 DR. LYNCH-WALSH: But this dates back to  
2 2016.

3 MS. FERTIG: Okay. Let me get -- let me get  
4 Ms. Strauss because she has a question and  
5 then --

6 MS. STRAUSS: Thank you very much. So here's  
7 the deal. Once again, the scope of the audits  
8 are clearly restricted at the Chief Auditor's  
9 direction.

10 Once again, okay, the sample sizes, in my  
11 professional opinion, are not appropriate. And  
12 that continues to be a theme that I have  
13 witnessed as I have been sitting here as a member  
14 of this audit committee, whether we're talking  
15 about this report, or audit, I'm sorry,  
16 behavioral threat assessment audit, whatever it  
17 may be, it seems as if sample sizes are limited  
18 and restricted and not appropriate according to  
19 standards.

20 Is that something that you were trying get  
21 to?

22 DR. LYNCH-WALSH: Well, yes, and even more  
23 basic. Because this list starts in 2016, if I'm  
24 reading this, these are the only schools, the  
25 interpretation is that the only schools that have

1       been audited for internal funds are on these two  
2       pages. That is either true or not true. And if  
3       more have been audited, why are they not on this  
4       list?

5               MR. JABOUIN: Because we've seen them  
6       already.

7               DR. LYNCH-WALSH: It doesn't matter.

8               MR. JABOUIN: What I can do, Chair --

9               MS. FERTIG: These are the outstanding  
10       audits?

11              MR. JABOUIN: No, these are the ones which  
12       were completed in this report. So if we took the  
13       ones from this report and the ones in the last  
14       meeting and the meeting before then, that will be  
15       the cumulative total.

16              MS. FERTIG: Okay. So let me just -- let me  
17       just see if I can -- if we can cut through this.  
18       We had asked at one point to see non -- Non-BSC  
19       and BSC schools so we could kind of compare how  
20       many exceptions we had in each one. What you've  
21       given us is a list of all the audits done in this  
22       round and I think what they're asking for is a  
23       list of all audits --

24              DR. LYNCH-WALSH: All audits.

25              MS. FERTIG: -- with exceptions or none and

1 then who did it, who completed it, bookkeeper or  
2 BSC. Does that -- does that do it?

3 DR. LYNCH-WALSH: Yes, because I can't  
4 understand why you would just include the ones  
5 attached to this report if we clearly, for the  
6 past couple of months at least, have been losing  
7 our collective minds over the findings because  
8 then it obscures the impact of what happened.

9 MS. FERTIG: So if I can -- if I can offer  
10 this. I know that I've had the same question  
11 about whether it was a bookkeeper or BSC, so he's  
12 shown us for this specific one and I know in the  
13 next audit there's a list for that audit of which  
14 ones are exceptions. So I think just a follow-up  
15 discussion item just on the issue of BSC versus  
16 bookkeeper is what we would like to have, but not  
17 on -- if we could just finish this item.

18 Yes, I'm sorry, Mr. De Meo?

19 MR. DE MEO: Madam Chair, so that I can be  
20 clear and understand the answer to the question,  
21 this BSC chart or Exhibit A to it is -- has 45  
22 schools in it and that's what you're reporting  
23 on, and you've reported on all the other schools  
24 as we've progressed throughout the year.

25 MR. JABOUIN: Right.

1 MR. DE MEO: So we're focusing on these 45  
2 that you've recently done. And the letter from  
3 the state focuses on a different scope. Okay.

4 MS. FERTIG: And if you can just reference  
5 the index and then chart.

6 But, just as follow-up, you're requesting a  
7 follow-up with a list of all schools with  
8 exceptions and whether they're BSC or bookkeeper;  
9 is that --

10 DR. LYNCH-WALSH: Yes, and by, at our next  
11 meeting. Because if it's been attached to all  
12 the internal funds audits, and it would be very  
13 helpful since some people are visual and actually  
14 it's easier to see, in totality, what percent are  
15 business support versus non-business support by  
16 year. Because it seems like for at least these  
17 schools they were clean until recently and we  
18 don't know if that's a trend across the board  
19 because we're only seeing now. And so we would  
20 need to see the complete table for all the  
21 schools and then -- and then some statistics in  
22 terms of the percent breakdown so that I don't  
23 have to throw this into Excel and do it.

24 MS. FERTIG: Okay. So could we come back on  
25 that one at the end on our comments and just give



1       them exactly what we'd like to see in follow-up  
2       next time?

3           MR. JABOUIN:   So I did check with my staff.  
4       So of the reports that you've seen in the  
5       previous meetings throughout this year my team  
6       has told me that there's only one school that  
7       we're missing that we're going to show you at the  
8       next meeting.

9           So what I can do is go back to the beginning  
10       of the year and we can list all of the schools  
11       that you've seen in the various meetings on that  
12       end.

13           Now, if there's some additional statistics  
14       that you'd like, we can also put that in as well.

15           MS. FERTIG:   Yeah, I think what -- I think  
16       what we're requesting is a list of all the audits  
17       done this year and in the information whether  
18       there was an exception or none, what bookkeeper  
19       or BSC.   And I know we've asked that question  
20       several times.

21           Did you have anything else you wanted on that  
22       chart besides those factors?

23           DR. LYNCH-WALSH:   Well, they've been showing  
24       it since 2016, so not just for this year.

25           MS. FERTIG:   So you want it from 2016?

1 DR. LYNCH-WALSH: Well -- and I want all the  
2 schools. Because it also begs the question, are  
3 there schools that never got audited? Because if  
4 the letter from the state is about the backlog  
5 and in the letter it mentioned a new backlog --

6 MS. FERTIG: Okay. I think he's going to get  
7 us the chart and then we have in June -- unless  
8 he wants to send it sooner. You can send it to  
9 everybody, of course.

10 MR. JABOUIN: I'll present it at the June  
11 meeting, but I can also talk about the  
12 legislative audit committee situation because  
13 that issue dates back to 2011. When we get to  
14 Agenda Item 17, if you can ask -- remember, our  
15 teaching and learning individuals are under time  
16 constraints. If you have any specific questions  
17 that they can respond to.

18 DR. LYNCH-WALSH: And I'm still processing  
19 why you wouldn't schedule them longer, but that's  
20 neither here nor there.

21 MS. FERTIG: Okay. Does anybody else have a  
22 question on this particular item?

23 DR. LYNCH-WALSH: Oh, I have tabs, but I'll  
24 wait.

25 MR. MAYERSOHN: On Number 7?

1 MS. FERTIG: On Number 7.

2 MR. MAYERSOHN: So can somebody explain to  
3 me, because I've been on this committee for 10  
4 years, how we have a negative balance without it  
5 being audited, that what -- I mean, explain to me  
6 the process of what a bookkeeper does, what the  
7 principal does to understand that when you have a  
8 negative balance that somebody -- until somebody  
9 is waiting until you do an audit and you say, oh,  
10 I'm sorry, is that it should be uncovered  
11 immediately and managed properly. So can  
12 somebody explain to me that process?

13 MR. SMITH: Ryan Smith, Director of Business  
14 Support Center. I can only speak to since my  
15 arrival. I arrived here in late April of 2020.  
16 We did not have adequate controls in place in the  
17 BSC to run reports to determine if these accounts  
18 had negative variances.

19 Since my arrival I've worked directly with  
20 our contractor who oversees our Microsoft Great  
21 Plains, now known as Dynamics, which is the ERP  
22 accounting side for Great Plains, to develop  
23 these reports. We do run them monthly and that  
24 was in response to this first round of audit  
25 exceptions that covered mostly through 2022.

1 That was one of the controls that we put in place  
2 is that was reviewed monthly, and then we would  
3 do immediate intervention on those schools. You  
4 saw it listed in some of the responses with  
5 athletics where we have a process where we meet  
6 with the school, representatives from the  
7 district and the BSC for BSC schools. For  
8 Non-BSC schools we turn that information over to  
9 the principal and follow-up is done.

10 As you'll see in a future report, because  
11 it's a lookback it didn't control it as tight as  
12 we'd like to, so our next response, and the  
13 reason we didn't jump immediately to this  
14 response is a cost to the taxpayers because  
15 there's a development cost, is to put a hard stop  
16 in place where our accounting system does not  
17 allow for you to go in the red. The challenge  
18 with that is, there are certain fundraising  
19 activities that the schools do, for those of you  
20 who worked in schools, that this will create a  
21 hard stop for them. So any time a fundraising  
22 activity that could possibly take the school into  
23 a temporary deficit will be blocked and will  
24 require special authorization by leadership in  
25 order for it to be removed. We believe that

1 these two together will put an end to this  
2 challenge that we've been facing for the past  
3 several years.

4 MS. FERTIG: Okay.

5 MR. MAYERSOHN: And when will that hard stop  
6 be implemented?

7 MR. SMITH: It is in development now. The  
8 developer is supposed to be giving me a response  
9 by the close of business tomorrow from a price  
10 perspective. And then once we have that the work  
11 will be initiated with the hopes of it being in  
12 place by July 1st of next year.

13 MR. MAYERSOHN: July 1st of next --

14 MR. SMITH: I'm sorry, next fiscal year, July  
15 1st, 2023.

16 MR. MAYERSOHN: Okay.

17 MS. FERTIG: Anybody else? Yes.

18 MS. DAHL: Do you also look at the schools  
19 that have the bookkeepers, is that part of it,  
20 too?

21 MR. SMITH: We do. So, again, this was a new  
22 process that we put in place, and we communicate  
23 directly with the school leadership when we see  
24 those variances. From what I recall in the  
25 reports that I read, I didn't see any of those

1 issues for some of the Non-BSC schools. So I  
2 think for them, if we notice it, it will be  
3 turned over, again, to the principal.

4 MR. DE MEO: Madam Chair?

5 MS. FERTIG: Yes.

6 MR. DE MEO: Just to be clear, you said that  
7 you monitor all schools, whether they're BSC or  
8 not.

9 MR. SMITH: Right.

10 MR. DE MEO: And on a monthly basis if you  
11 see a deficit you contact them.

12 MR. SMITH: That is correct; yes.

13 MR. DE MEO: Okay. Thank you.

14 MS. FERTIG: Okay. Any other questions? I  
15 have a few and I was trying to wait.

16 MS. CARTER-LYNCH: Mine's quick. You said  
17 that -- I just want to be clear. You said that  
18 the hard stop will be in place July 2023? Or did  
19 you mean 2024?

20 MR. SMITH: That is correct. Our target is  
21 July 1st 2023. This is important enough to the  
22 district that it's become a top priority. So  
23 we've put it at the top of our development list.

24 MS. FERTIG: Okay. I have a couple questions  
25 on this, some, Mr. Jabouin --

1 Oh, I'm sorry, you had another one?

2 DR. LYNCH-WALSH: I can go after you.

3 MS. FERTIG: No, that's fine. Which one do  
4 you want -- do you want to go ahead?

5 DR. LYNCH-WALSH: No, I can just go after  
6 you.

7 MS. FERTIG: Okay. I noticed what I'm sure  
8 everybody else did, but I know Ms. Dahl  
9 articulated, which is in these schools, mainly in  
10 high schools, we are noticing one kind of a  
11 problem and we have been noticing this since, I  
12 think, 2018, Dr. Wanza?

13 DR. WANZA: Uh-huh.

14 MS. FERTIG: Which is a deficit or a negative  
15 balance in the athletic accounts. And when you  
16 further look into some of the schools where it's  
17 occurring, they're under-enrolled schools. I'm  
18 really concerned that we have to provide, and I  
19 think that we've discussed this before, the  
20 district has to provide equity in offerings.  
21 They've got to provide the opportunities for  
22 these students. And if they're running into a  
23 negative balance repeatedly, then there needs to  
24 be some conversation about how you are going to  
25 ensure that you've got delivery of services to

1 these without the school incurring a negative  
2 balance?

3 DR. WANZA: So, good morning, Valerie Wanza,  
4 Acting Chief of staff. Since it's my first time  
5 speaking, I will say that Dr. Smiley had a  
6 conflict or she would be here and she certainly  
7 sends her apologies for not being here this  
8 morning. So let me start with that.

9 The second thing to your point, Mrs. Fertig,  
10 so we've done a couple things; right? So we know  
11 that some of the schools, particularly you have a  
12 Stranahan or other schools that are  
13 under-enrolled or schools that cannot even play  
14 games at their school, so they don't have the  
15 opportunity to get all of the financial benefits  
16 that schools that have stadiums on campus have.  
17 So we've done a couple things. The first thing  
18 is, there is, from the district level, funds that  
19 are available to those schools so that they do  
20 not have to decide, can we play, you know, this  
21 sport or can we not do this? So we have done  
22 that. That's one.

23 I think the question becomes, and it's  
24 something that Mr. Smith said and it's something  
25 the regional associate sups or more so the region



1       supps will have the conversation about is, are the  
2       schools coding expenditures to that available  
3       funds appropriately so that they are not  
4       realizing negative balances in their internal  
5       funds? Because the money is available through  
6       budget and these are internal funds. But there  
7       are opportunities to code things for these  
8       programs through the budget funds that would not  
9       result in the negative internal funds balance.

10       So that's something that I know Mr. Strauss,  
11       Dr. Fleming, Mr. Adamson's not here, and then  
12       working with Mr. Smith and BSC is to make sure  
13       those schools are properly coding those things so  
14       that the funds that are provided to them are  
15       accessed appropriately and it does not result in  
16       a negative balance in the internal funds.

17       MS. FERTIG: Okay. Thank you for that  
18       explanation. And, also, just one other quick  
19       thing. I think it would be beneficial if --  
20       these two audits have called this out. I think  
21       it would be beneficial to include a chart of what  
22       the exceptions are when you see that they're all  
23       in the same area. Because in the next one we're  
24       going to get to there are a lot that are missing  
25       deposit or receipt books. And in this particular

1 one it's athletic funds. So if we could have  
2 that chart included, just to get to the visual  
3 point, you can kind of look at it and see what  
4 the exception was really easily and then maybe  
5 identify some problems that we need to address as  
6 a district.

7 Dr. Lynch-Walsh, thank you for your patience.

8 DR. LYNCH-WALSH: One of my better virtues,  
9 I'm sure.

10 Okay. Page -- so I'm sorry, is it Ms. Conway  
11 that does internal or Ali?

12 MS. CONWAY: Both.

13 MS. FERTIG: All right. So the theme that  
14 I'm seeing throughout and I want to confirm  
15 because it's a repeated recommendation and there  
16 are some specific pages, page 109 is one of the  
17 pages I've marked. We recommend the Business  
18 Support Center director and principal review  
19 Financial and Program Cost Accounting and  
20 Reporting for Florida Schools Chapter 8 and  
21 Standard Practice Bulletin I-203, Classes, Clubs  
22 and Departments. And this has been an  
23 observation I've had even with the prior chief  
24 auditor.

25 If you're a degreed accountant and you read

1 those, that's going to mean something to you.  
2 But what I keep asking for is, are we sending  
3 laypeople to bulletins and accounting -- for  
4 instance, accounting books and guidelines as  
5 opposed to breaking it down so that they can  
6 understand it through procedures? Because we  
7 keep seeing repeat findings of the same nature  
8 which is, I think, a failure of them to  
9 understand what they need to be doing both at the  
10 school level and the Business Support Center.  
11 And so -- because that's one on page 109 and then  
12 there was an interesting -- and then on page 112  
13 the steps that are being taken, the bottom of  
14 112, in the event of an internal account entering  
15 a negative balance on a month-end report the  
16 following steps will be taken. In the first  
17 instance the Business Support Center specialist  
18 will immediately notify, via email, the  
19 Principal, Director of the Business Support  
20 Center, Manager of Internal Accounts, and  
21 appropriate District staff for the area.

22 To what end? What does that accomplish?

23 So I know these responses were reviewed, but,  
24 again, if you're an accountant, which is what was  
25 critical, accounting or finance for the Business

1 Support Center, and the schools don't even have  
2 that, what is that step supposed to accomplish at  
3 the bottom of page 112? And then what is the  
4 second bullet at the top of 113 supposed to  
5 accomplish?

6 MS. FERTIG: Okay. Can we let Mr. Smith --

7 DR. LYNCH-WALSH: Well, no, he wrote the  
8 response. I'm now looking at the accountants to  
9 tell me, is that going to -- how is that  
10 effective or do they think it's effective?

11 MS. FERTIG: Well, as the author, can we let  
12 him respond and then --

13 DR. LYNCH-WALSH: Sure.

14 MS. FERTIG: With what he intended here.

15 MR. SMITH: So my response would be, in  
16 regards to page 109, we have reviewed these  
17 clearly with the principals. There is a general  
18 understanding. We do review them in layman's  
19 terms so that they can clearly understand.

20 And as it relates to the response in 112,  
21 this response has negated any future audit  
22 exceptions with the exception of one, and it was  
23 still followed under the control that was issued.  
24 So the control was, we run a lookback report  
25 every month, and the way our internal accounting

1 works is, it is a lookback. Because, again,  
2 there are some accounts that will run negative  
3 variances throughout the month momentarily as we  
4 wait for deposit and then withdrawals.  
5 However -- this has worked. However, the schools  
6 have not had subsequent audit findings due to it.  
7 And as we look at the timing of these,  
8 specifically of Boyd Anderson, if you look at the  
9 timeline, by the time this second audit hit, the  
10 year had already closed. So the response to the  
11 original audit exception worked. However,  
12 because the second audit was done prior to the  
13 first release the timing necessitated that we  
14 would have exceptions for both years.

15 DR. LYNCH-WALSH: Okay. So --

16 MS. FERTIG: Ms. Conway, did you have any  
17 comment on that?

18 MS. CONWAY: No.

19 DR. LYNCH-WALSH: Okay. So to be clear,  
20 though, if both sides of the house, and this is  
21 why this thing about bulletins versus procedures,  
22 are there procedures above and beyond on page 109  
23 what you directed them to? Because if we have  
24 non-accountants both at the school level and the  
25 Business Support Center level, we're asking them

1 to explain concepts that they may not understand  
2 how to explain to the people they're explaining  
3 it to.

4 So are there procedures or is this it?

5 MS. CONWAY: The Standard Practice Bulletins  
6 are written for laypeople and they are much more  
7 comprehensive than that simple clip that you see  
8 there. They have a guide. They have an internal  
9 fund user's guide for Great Plains that gives  
10 them step-by-step instructions with pictures on  
11 how to operate Great Plains and they do have  
12 Standard Practice Bulletins that are written with  
13 understandability in mind. They're much more  
14 clear. And those tend to be an interpretation of  
15 the Red Book chapter 8 that you see me quoting  
16 from there. So they flow from there and are  
17 simplified so that bookkeepers can understand  
18 them better.

19 DR. LYNCH-WALSH: Okay. But since this keeps  
20 happening I would argue that perhaps people are  
21 not understanding them and we need procedures --  
22 this is not a -- this is not a -- I am suggesting  
23 because sometimes it's hard -- I know you guys  
24 think that they're written in layperson's  
25 language, but I've read the practice bulletins

1 and I'm telling you they don't go far enough. As  
2 an accountant I'm telling you that for a  
3 layperson they are probably not going far enough  
4 because we keep seeing the same sorts of things.  
5 And if they don't understand conceptually what  
6 they're doing, that could be a problem.

7 I was also confused on page 125 at the  
8 bottom. It mentions Late Deposits, Standard  
9 Practice Bulletin I-303, which, sidebar question,  
10 do we have access to these Standard Practice  
11 Bulletins, so like if I wanted to look at one as  
12 I'm reading the report, I could?

13 MS. CONWAY: We do, but I don't know where  
14 they are made available to the general public.

15 DR. LYNCH-WALSH: Well, we're not exactly the  
16 general public, but -- so the answer is, no, we  
17 don't have access to it.

18 MS. FERTIG: Mr. Mayersohn is saying they're  
19 on-line. Do you want to elaborate?

20 MR. MAYERSOHN: Somewhere in that audit --

21 DR. LYNCH-WALSH: Website? Web page?

22 MR. MAYERSOHN: -- website, I believe they're  
23 available.

24 DR. LYNCH-WALSH: Okay. But that didn't help  
25 me when I was looking and didn't know that. So

1 either we need to put a link into these reports  
2 or provide links. Because I might not bring this  
3 up because I would've answered my own question.

4 So it mentions in here the timing of  
5 deposits. So staff is saying we recommend doing  
6 A and then the response talks about late deposits  
7 on page 127. The District has reviewed and  
8 updated the language in I-303 to remove dated  
9 information mandating cash pickups by the last  
10 working day of the week, the last working day of  
11 the month and before all holidays. The standard  
12 practice will now reflect the state statute of  
13 five business days for cash deposits beginning  
14 7/1/2023.

15 What is the statute that changed that  
16 rendered the practice bulletin? Because,  
17 essentially, that response is suggesting negating  
18 the audit staff's recommendation on page 109. I  
19 mean, not 109, 125.

20 So from page 125 to 127 why are we having  
21 conflicting information?

22 MS. CONWAY: Well, because it's a recent  
23 revision of I-303. It's not even in effect yet.  
24 It will become effective on July 1. So I'm  
25 operating under the previous version of I-303



1 when writing the findings for these audits.

2 DR. LYNCH-WALSH: Okay.

3 MS. FERTIG: Mr. De Meo, did you want to  
4 comment on that.

5 MR. DE MEO: Yes, just briefly I'd like to  
6 ask the district superintendents, would it be a  
7 big burden -- in accounting you're drilled into  
8 your head that deposits should be made daily,  
9 intact, daily. Would that be a big burden for  
10 the bookkeeping staff or the BSC staff at these  
11 schools?

12 Because three or four or five days, I can  
13 tell you in business, that breeds trouble. Cash  
14 sitting around, checks sitting around, not good.  
15 I would -- I'm not going to make a motion to  
16 change that or anything, but I would like you all  
17 to maybe confer with the chief auditor and see if  
18 we should tighten that up a little bit, maybe  
19 intact daily, something like that.

20 DR. LYNCH-WALSH: But they're suggesting the  
21 statute allows for almost more time.

22 MR. DE MEO: Yeah, that's unbelievable.

23 DR. LYNCH-WALSH: Can you clarify, and I'm  
24 going to make a motion about --

25 MS. CONWAY: So in the Red Book the state

1 regulations would allow you five days to get  
2 money to the bank, generally speaking, like from  
3 a student's hand into the bank. So our Standard  
4 Practice Bulletins have generally, for the sake  
5 of being practical, divided that time period up  
6 to bring it to the office within three days and  
7 then get it into the bank within two days.

8 DR. LYNCH-WALSH: Okay. So -- so what's the  
9 new --

10 MS. CONWAY: So we have to give the money to  
11 the bank within five days.

12 DR. LYNCH-WALSH: And understand that because  
13 I don't have the current and the one that will  
14 become effective I'm having to extract it, and I  
15 know it's painful, so what is the impact of the  
16 new? Because there's a claim that there's a  
17 state statute of five business days. So what is  
18 going into effect in the future -- on 7/1 that is  
19 different from what I-303 is based on now?

20 MS. CONWAY: There is nothing different in  
21 the Red Book. There's nothing different in the  
22 regulation of it. It's just that it's not  
23 practical, really, to have a pickup every single  
24 day because they charge the schools to pick up.

25 DR. LYNCH-WALSH: Oh, I haven't even gotten

1 to that line because I saw something about the  
2 principal is committed to utilizing an armored  
3 car service. I'm like, I think those are not  
4 free. I am not even up to that yet. I'm trying  
5 to -- because you said earlier that something  
6 hasn't gone into effect yet and you're basing  
7 your recommendations on what is in effect.

8 So what is changing, that's what I'm trying  
9 -- or is nothing changing?

10 MS. CONWAY: There's a new version of  
11 Standard Practice Bulletin I-303 Deposit and  
12 Collections that has already been approved but  
13 it's supposed to go into effect on July 1 for the  
14 new school year.

15 DR. LYNCH-WALSH: Got it. But what is  
16 different about that from what we're doing now,  
17 from what the rule is now?

18 MS. FERTIG: Mr. Smith?

19 DR. LYNCH-WALSH: No, I'm sorry, she's the  
20 auditor. I know, but I'm trying to get an answer  
21 based on the auditor's recommendation. And so if  
22 she's -- they're the ones that audit.

23 What I'm asking has everything to do with  
24 their recommendation and this Business Practice  
25 Bulletin that they're following.

1           Now, so it sounds as though they're not aware  
2 of a change. I'm just trying to get a clear  
3 answer.

4           MS. FERTIG: The person that's doing the  
5 Business Support System is Mr. Smith, so --

6           DR. LYNCH-WALSH: He's interpreting. So he  
7 can speak to his response, but I'm relying on the  
8 auditors to know whether or not that that is  
9 accurate.

10          MR. JABOUIN: You're asking if there was a  
11 change. And, Mr. Smith, can you please respond  
12 to that?

13          DR. LYNCH-WALSH: Well, I would be concerned  
14 if the auditors don't know there's a change. And  
15 I don't think they're unaware, I just want --

16          MS. CONWAY: Yes, we do know there's a  
17 change.

18          DR. LYNCH-WALSH: What is the change is what  
19 I keep asking.

20          MS. CONWAY: The change is that they're no  
21 longer going to be required to get it into the  
22 bank by Friday or by the weekend. And they're  
23 not allowed to have employees take money to the  
24 bank anymore. There's a specific provision for  
25 avoiding that. So we're not holding them to a

1 specific cutoff anymore in the pickups. We are  
2 having them get it to the bank within a certain  
3 number of days.

4 MS. FERTIG: So where it might have been the  
5 end of the workweek, now it's five days; am I  
6 getting that right?

7 MS. CONWAY: Right.

8 MS. FERTIG: Yeah; okay.

9 DR. LYNCH-WALSH: Actually, she said earlier  
10 that it was still five days. So I'm getting the  
11 -- so without reading it, and I'm at a  
12 disadvantage completely because I don't have it  
13 in front of me. So then their solution then, if  
14 we're going to have five days, and I concur  
15 completely, anybody with an accounting background  
16 would be horrified at the thought of money lying  
17 around any longer than it needs to, there are  
18 people who get fired for not depositing nightly,  
19 so -- but on the flip side, in some of these  
20 schools we're talking not a lot of money. So to  
21 utilize an armored car service twice a week  
22 beginning July 1 to ensure all cash deposits are  
23 made within five days sounds costly. So do we  
24 know what the cost is? Because I'll double back.  
25 I'm going to do a motion.

1 MS. FERTIG: Can I ask Mr. Smith to answer  
2 that?

3 DR. LYNCH-WALSH: What was his rationale?

4 MS. FERTIG: No, the cost, of what the cost  
5 of having that. He -- he -- I mean, I'm assuming  
6 this is what you do so you may know.

7 MR. SMITH: So speaking specifically to the  
8 cost, there would be a significant increased  
9 cost. And this has been a financial burden on  
10 our school locations. As of the last RFP for our  
11 armored car service, it used to be we were in a  
12 relationship because they came for the food and  
13 nutrition service pickups every time that we  
14 could do on-call pickups. So as those of you in  
15 the schools understand, there are some elementary  
16 schools where they may not have any cash for a  
17 month. There are some other high schools that  
18 may have thousands of dollars every month. So  
19 the school has had some flexibility about when  
20 they do their cash deposits as long as they're  
21 compliant with the Standard Practice Bulletins.  
22 And, in addition to that, up until July 1st our  
23 school leaders have had the option to delegate a  
24 staff member to transport cash deposit. We do  
25 not believe this to be a best practice and out of

1 the safety of our staff have changed accordingly.  
2 Other changes that we made to the Standard  
3 Practice Bulletin were just really modernizing  
4 the language. This was written over 20 years ago  
5 when schools dealt with a lot more cash. We've  
6 moved almost \$60 million of transactions to our  
7 on-line store, which means that \$60 million is no  
8 longer coming through our doors. So we've  
9 removed some of the language that required  
10 pickups before every single holiday. We removed  
11 some of the language that required a pickup every  
12 single last day of the month. Because these were  
13 not things that we were doing regularly. And we  
14 retained the fact that everything we do within  
15 these Standard Practice Bulletins will align with  
16 chapter 8 of the Red Book and our Florida  
17 statutes.

18 MS. FERTIG: Okay. Thank you.

19 Did you have a motion?

20 DR. LYNCH-WALSH: Yes. I mean, for this one  
21 it would be, I move that we receive the current  
22 I-303, or at least a link to it, what is being  
23 proposed and any related state statutes.

24 MS. FERTIG: Okay. Do we need a motion for  
25 that, do you think, or --

1 DR. LYNCH-WALSH: Around here, I do.

2 MS. FERTIG: Go ahead. Go ahead.

3 Is there a second?

4 MS. CARTER-LYNCH: I'll second it.

5 MS. FERTIG: Okay. Any discussion?

6 MR. DE MEO: Just a brief question on that  
7 subject.

8 Do we -- do we have the ability to deposit  
9 checks, which I presume now, unlike 20 years ago  
10 must be 90 percent, maybe 95 percent of the  
11 deposits, do we have the ability, you know, to  
12 deposit them at our location, you know, with  
13 little machines, and do we utilize those  
14 machines?

15 MR. SMITH: We are continuing to upgrade our  
16 technologies. I would say that the vast majority  
17 of payments that are coming through the schools  
18 are coming through via cash. We have certain  
19 pockets within our district where they still  
20 operate largely with cash. Those that have moved  
21 away from that, actually, aren't issuing checks,  
22 they are actually processing payment via credit  
23 cards through our online marketplace. And I  
24 think from that alone has grown from about \$10  
25 million four years ago to close to 55, 60



1 million, currently.

2 MS. FERTIG: Okay. I'm just going to stop  
3 this for a second. We have a motion on the  
4 document.

5 Any other discussion on that document?

6 (No response.)

7 MS. FERTIG: All in favor?

8 MR. JABOUIN: Chair, could I please have the  
9 language on the motion, a link to Standard  
10 Practice Bulletins?

11 DR. LYNCH-WALSH: Either be provided or  
12 provided with a link to the current Standard  
13 Practice Bulletin I-303, the proposed updated  
14 version, and any related state statutes.

15 MS. FERTIG: Okay. All in favor?

16 COMMITTEE MEMBERS: Aye.

17 MS. FERTIG: Opposed?

18 (No response.)

19 MS. FERTIG: Okay. Motion carries.

20 Okay. We are back to the Internal Funds of  
21 Selected Schools. We are about 20 minutes off  
22 schedule, so if we could just wrap up our  
23 discussion and -- yes --

24 MR. MAYERSOHN: Are you done?

25 DR. LYNCH-WALSH: I have two more questions

1 and then I have no more tabs.

2 So, one, just to get through what's in here  
3 is the last bullet says, in this instance the  
4 checks on hand were received after the year-end  
5 closing due to a vendor making a late payment on  
6 a facility rental. I'll leave that one there.  
7 The launch of Facilitron should prevent this from  
8 happening in the future.

9 Has Facilitron, is that something that's gone  
10 before the board for approval?

11 MS. FERTIG: Mr. Smith?

12 MR. SMITH: Yes, it has. It has been  
13 approved and all of your facility leasing  
14 payments go through Facilitron now and they  
15 direct payments to our treasury department where  
16 it's then redistributed down to the schools.

17 DR. LYNCH-WALSH: Okay. So if we're using  
18 technology for school rentals, when my kids go to  
19 a game, because I do have kids still in the  
20 system, there is no cash -- well, you can do  
21 cash, but everybody almost has one of these  
22 (indicating), and there are schools where it's  
23 all app driven and so no money is changing hands.

24 So I would also like to make a motion that  
25 the district look into implementing technology

1       instead of cash. And I think this would also  
2       help on a lot of these findings. Because these  
3       poor souls -- these poor souls that have to  
4       handle all of this cash. But I know it won't be  
5       100 percent, but it would certainly cut down.

6           MS. FERTIG: Okay. There's a motion. Is  
7       there a second?

8           MS. CARTER-LYNCH: I'll second it.

9           MS. FERTIG: Okay. Ms. Dahl?

10          And then if we can just do this motion and  
11       then move the rest in. Thank you.

12          MS. DAHL: I'm sorry, but I don't feel that  
13       that's something that can be done. In schools --  
14       in low socioeconomic schools, which I worked in  
15       my entire career, the families have money from  
16       week to week and they have cash. Some of them do  
17       not, a large number of them do not have bank  
18       accounts. So they're living from cash to cash.  
19       And you're asking them to --

20          DR. LYNCH-WALSH: No.

21          MS. DAHL: Yes, you are. You're asking them  
22       to go with using your smart phone -- and let me  
23       tell you, I have it on my thing, I can't figure  
24       out how to use it.

25          DR. LYNCH-WALSH: Okay. But you're not like

1 12.

2 MS. DAHL: No. No, I'm talking. Thank you.

3 So I believe that the portion of your motion  
4 to me is, isn't feasible for the low  
5 socioeconomic families. So I would like to have,  
6 because you're sort of making it that everybody's  
7 going to do this.

8 DR. LYNCH-WALSH: I said move towards. I did  
9 not say make mandatory. So would you like to  
10 make a friendly amendment? Because we have to  
11 start somewhere. And there's no reason you can't  
12 offer that as district wide. Because what's  
13 happening now is there's a crazy quilt of apps  
14 out there and there's a friend of mine who keeps  
15 reminding me that there is a company that's  
16 making like three bucks every time you go to a  
17 football game. So if the district was the one  
18 providing the app understanding, understand that  
19 even the kids that can't put it on a smart phone,  
20 she has two kids, and if they go to multiple  
21 games, they are giving the vendor tons of money  
22 every time they go to a game.

23 MR. TURSO: Why?

24 DR. LYNCH-WALSH: Because that's the only  
25 option that they have. And they're nodding at

1 me.

2 MS. FERTIG: I have Dr. Wanza, Ms. Strauss,  
3 Mr. Mayersohn.

4 MS. STRAUSS: I have to step out for a  
5 second.

6 MS. FERTIG: Do you want to speak before you  
7 step out or Dr. Wanza are you ready?

8 MS. STRAUSS: Yeah, so I just want to say, I  
9 understand you said "move towards". At the end  
10 of the day we cannot eliminate --

11 DR. LYNCH-WALSH: I didn't say "eliminate".

12 MS. STRAUSS: Okay. Or move towards not  
13 taking cash. It -- very few of the population  
14 most likely still use cash because they use  
15 Venmo, Cash App, whatever the case may be,  
16 whether or not we take those forms of payment, I  
17 don't know who oversees that. I can tell you as  
18 the treasurer for the PTA at Bayview Elementary  
19 for four years, I did not allow a Venmo account  
20 or a Cash App account or any of that stuff.  
21 Okay? Not good controls. I don't know where it  
22 was going, whose account.

23 DR. LYNCH-WALSH: I'm not talking Venmo.

24 MS. STRAUSS: I don't want -- I don't think  
25 that that's appropriate. People look at it as

1 cash these days, but at the end of the day, it's  
2 not. There are people that, as was stated, live  
3 paycheck to paycheck. They have the cash to  
4 bring to school to get what they need and that's  
5 it. So we cannot eliminate that ever.

6 MS. DAHL: Thank you.

7 DR. LYNCH-WALSH: And I did not say that.

8 MS. FERTIG: All right. Doctor Wanza.

9 DR. WANZA: So, thank you. I think there are  
10 two things and I'll be very quick with this.

11 I do agree with the district looking at the  
12 possibility of the district creating some kind of  
13 district-sponsored app so that there is not a  
14 service fee that goes to whomever every time you  
15 go on Go Fan or this account page or that account  
16 page.

17 DR. LYNCH-WALSH: I think it's Go Fan.

18 DR. WANZA: But this is when they're at the  
19 football game. And if I've been to five football  
20 games -- if the district is, you know, through  
21 our technological resources creating some kind of  
22 district-sponsored app. I will also say that our  
23 treasurer, Mr. Perrone's office, has been working  
24 for a couple of years trying to see how we can  
25 move the district to a complete cash-free

1 district. But for the very same reasons that Ms.  
2 Dahl noted and also Ms. Strauss brought up, there  
3 are some families in some communities that  
4 electronic means only -- is not going to be  
5 applicable to. But we can look at ways to where  
6 there are areas in our community that choose to  
7 go cash free, then we should afford that to them.

8 But I do think that we have opportunities in  
9 the organization to look at building our own apps  
10 so that we are not subjected to industries that  
11 are making money that could stay in the district.

12 MS. FERTIG: Okay. And I just want to  
13 clarify, when I heard your motion I thought you  
14 were not talking in absolutes.

15 DR. LYNCH-WALSH: I was not talking in  
16 absolutes.

17 MS. FERTIG: You were talking about that  
18 being an option.

19 DR. LYNCH-WALSH: I would never. No, I'm  
20 like the CCC defender. It would never like -- I  
21 wouldn't lose it and make it mandatory. That was  
22 not what I was saying.

23 MR. MAYERSOHN: Can we ask staff to come back  
24 at our next meeting with some data? Because  
25 right now we're assuming that five schools have

1 it and there may be 200 schools that have cash  
2 flow. So at least we have data points,  
3 information, and then, I mean, I would then,  
4 again, address what Dr. Walsh brought up.

5 MS. FERTIG: This whole conversation has  
6 raised a lot of questions in my mind and you  
7 raised the one about, don't they make their  
8 deposits into the school with the -- I mean, as  
9 most people do, with the machine that takes it to  
10 the bank for you.

11 I mean, I'm -- I think there are a lot of  
12 questions that have come out of this, so maybe  
13 what we need to have is just a follow-up  
14 conversation on options.

15 And so do you mind deferring your motion  
16 until we get that or do you want to go ahead and  
17 follow through?

18 MRS. MARTE: Your motion is different than  
19 that. Can I help?

20 MS. FERTIG: Sure. Yes. And then --

21 MRS. MARTE: So I think we're -- we're  
22 commingling what I heard Dr. Lynch-Walsh say and  
23 the issue around deposits of staff. So we can  
24 certainly get you whatever data you want.

25 I think Mr. Smith said it pretty well, some



1 elementary schools barely have cash deposits any  
2 given month. High schools have them routinely.  
3 So we've set up a cadence based on frequency of  
4 pickups with Brinks. So cash is kept overnight,  
5 but pickups are twice a week. It is costly and  
6 we can get all that information.

7 Dr. Lynch-Walsh, and I would never put words  
8 in your mouth, but my understanding of what you  
9 said was around cash at athletic or events that  
10 students attend and the option of using their  
11 phone and not paying a company \$3 but having the  
12 school district --

13 DR. LYNCH-WALSH: Each time for each kid.

14 MRS. MARTE: -- set up a system. But it  
15 wouldn't be by school, it would be by individual  
16 person. So we wouldn't stop schools from taking  
17 cash though.

18 DR. WANZA: We do not take cash at athletic  
19 events. We no longer, in the days of when I went  
20 to Miramar High, my son was at Pompano Beach  
21 High, you'd have four or five men and women in  
22 the ticket booth and you're paying your --  
23 they've gone to a complete online ticket purchase  
24 system for sporting events.

25 DR. LYNCH-WALSH: And sometimes you can buy

1       them through the school store, but that gets a  
2       little frantic because you're like looking and  
3       you have to do it and then they have to get a  
4       copy of it. And there are other things, not just  
5       sporting, but other school events. But, again,  
6       it's by the individual. It's not being dictated  
7       so that obviously you have the option to pay  
8       cash. But if we don't start somewhere, but  
9       they're already starting. And if the treasurer  
10      is looking at cash-free options.

11           MRS. MARTE: Because of \$3 that you mentioned  
12      for every single -- and the ticket is a few bucks  
13      and then they're charging three bucks, it doesn't  
14      make sense.

15           MS. FERTIG: And I think -- I just -- Mr.  
16      Mayersohn has been very patient, so I'm going to  
17      let him speak. I agree with you on that. I  
18      think many of us are in agreement on that. I  
19      just think that what we're talking about here  
20      seems to be going in a lot of different  
21      directions. And what it sounds like, and maybe  
22      this is something for the board, that there just  
23      needs to be a comprehensive understanding of  
24      what's happening in the bookkeeper's office in a  
25      school and how things are being paid for. When

1 I'm hearing a vendor had to pay for a rental on a  
2 thing, that to me is a different issue than  
3 buying a ticket at a football game. And what I'm  
4 hearing is there aren't daily deposits going in  
5 for the checks you're receiving. That's a  
6 different issue.

7 So I kind of thought what Dr. Lynch-Walsh was  
8 saying was let's start comprehensively addressing  
9 these issues and making sure -- I mean, that's  
10 how I took your motion. And let's start  
11 comprehensively discussing how we are paying for  
12 things and depositing and so forth.

13 Mr. Mayersohn?

14 MR. MAYERSOHN: So, two things. Number one,  
15 Dr. Wanza you made a comment about that there,  
16 again, going back to the athletics and internal  
17 -- or athletics, the funding, is that there may  
18 be opportunities where somebody has miscoded or  
19 hasn't taken advantage of using those in the  
20 general fund.

21 DR. WANZA: Right.

22 MR. MAYERSOHN: Can you go back and look at  
23 Stranahan or whoever the schools were and review  
24 to see if they were miscoded and come back to us  
25 and say, yes, they were, or, no, they weren't, as

1 a learning tool for other schools that may have  
2 similar challenges?

3 DR. WANZA: Yes.

4 MR. MAYERSOHN: So that's the first thing.

5 DR. WANZA: Yes.

6 MR. MAYERSOHN: The second thing, in hearing  
7 the conversation that's here, is that my  
8 recommendation, and I don't need to make a motion  
9 is, again, as a follow-up, is to take the items  
10 which I think you clearly have heard, and to Ms.  
11 Fertig's point, look at what the challenges are.  
12 Because it's not -- it's great that you write a  
13 recommendation saying we're going to review it,  
14 but there may be more of an issue than just to  
15 say we're reviewing the process to ensure. You  
16 know, again deposits, maybe there's a better  
17 mousetrap. Maybe there's a better mousetrap to  
18 look at the internal controls for sporting events  
19 or ticketing or whatever it may be. We see these  
20 things come up constantly. There's got to be a  
21 better way than just telling somebody, follow the  
22 process. Because apparently the process may not  
23 be applicable in today's world.

24 So those are my comments.

25 MS. FERTIG: I mean a 20-year-old bulletin in

1 today's world is unbelievable.

2 So, okay, where are we on the motion? Do you  
3 want to re-read the motion?

4 MR. JABOUIN: Yes, please. If someone could  
5 state the motion, please?

6 MS. FERTIG: Can you re --

7 DR. LYNCH-WALSH: Good Lord. That the  
8 district, because I had actually set this aside,  
9 move towards automating-- automating, not just  
10 deposits, but just move towards an electronic  
11 means of checking.

12 MS. FERTIG: Deposits and collections?

13 MRS. MARTE: Void of individual fees is what  
14 I think you want.

15 DR. LYNCH-WALSH: Void of individual fees.  
16 Although, even the school things --

17 MRS. MARTE: Well, it wouldn't be \$3.

18 DR. LYNCH-WALSH: It wouldn't be \$3 and it  
19 wouldn't each time.

20 So we move that the district move towards  
21 automating deposits and cash collections to a  
22 non-fee based platform, something like that.

23 Or, wait a minute. Mr. Bass I forgot you  
24 were here. What did I say the first time? That  
25 was a while ago, I know. He's looking at me, so

1 I'm not getting it.

2 Essentially, we move that the district move  
3 towards automating its cash collections to a  
4 non -- we can all do this collaboratively, to a  
5 --

6 MRS. MARTE: To a platform that minimizes the  
7 cost to the family.

8 MS. FERTIG: I think we're really off your  
9 original motion.

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

11 MS. FERTIG: It was about automating  
12 deposits, which I support, but that goes well  
13 beyond the whole concept of --

14 MR. DE MEO: I thought you were talking about  
15 an app specifically to be used for any purchase  
16 at the schools to the extent that a person  
17 desires to use it and download it. And that the  
18 district would create it. There would be some  
19 costs, but, certainly, even if they charge a fee  
20 of a buck it would be less than three bucks. I  
21 think that's an excellent idea.

22 DR. LYNCH-WALSH: Okay. That is what I had  
23 said; yes.

24 MS. FERTIG: I don't know that that's what  
25 you said. I think that's where we've gotten. I

1 think when the minutes come out --

2 DR. LYNCH-WALSH: I did say cash app.

3 MS. FERTIG: Can we just, for purposes of  
4 just moving ahead here, if you could remove -- if  
5 you could remove your motion that was on the  
6 floor and put a substitute motion on, I think  
7 that would help us to just vote and get out and  
8 get on.

9 DR. LYNCH-WALSH: Okay. Move that the  
10 district -- I know I said "move towards".

11 MR. DE MEO: Investigate.

12 DR. LYNCH-WALSH: We move towards creating an  
13 app that would allow for the.

14 DR. WANZA: For cash collections.

15 MR. DE MEO: For use of purposes for school  
16 functions.

17 DR. LYNCH-WALSH: For use of purchases at  
18 school functions.

19 DR. WANZA: At a minimal cost.

20 DR. LYNCH-WALSH: At minimal cost.

21 DR. WANZA: To the family.

22 MRS. MARTE: To the purchaser.

23 DR. LYNCH-WALSH: To the purchaser. Because  
24 it could be family, it could be anybody.

25 DR. WANZA: Right.

1 DR. LYNCH-WALSH: We move the district move  
2 toward --

3 MS. CARTER-LYNCH: Hold on. Did she rescind  
4 her motion?

5 MS. FERTIG: Did you rescind your motion?

6 DR. LYNCH-WALSH: I rescinded and this will  
7 be the subject motion.

8 We move the district move toward creating an  
9 app that would allow for the -- that would allow  
10 for purchases at school functions at minimal cost  
11 to the purchaser.

12 MS. FERTIG: Is there a second?

13 MR. JABOUIN: That's the wording I have.

14 MS. CARTER-LYNCH: I'll second it. Trust me,  
15 I'll second it.

16 DR. LYNCH-WALSH: I bet you will.

17 MS. FERTIG: Okay. All right. So is there  
18 any discussion?

19 (No response.)

20 MS. FERTIG: Okay. All in favor?

21 COMMITTEE MEMBERS: Aye.

22 MS. FERTIG: Opposed?

23 (No response.)

24 MS. FERTIG: Okay. Motion carries.

25 Now, we are still back to Number 7.



1 MR. MAYERSOHN: Motion to transmit.

2 MS. FERTIG: Oh, thank you. Is there a  
3 second?

4 MR. DE MEO: Second.

5 MS. FERTIG: All in favor -- and was your  
6 motion to transmit inclusive of a recommendation  
7 to attach the --

8 MR. MAYERSOHN: Yes. Yes. The  
9 recommendations that were made.

10 MS. FERTIG: The motions that we passed will  
11 be included in the motion.

12 Okay. All in favor?

13 COMMITTEE MEMBERS: Aye.

14 MR. JABOUIN: Hold on one moment, please.  
15 Please, hold on one moment. Thank you.

16 So Parkway and McNicol, the attached pages  
17 that I gave out to you, those are to be included  
18 in the transmission?

19 MR. MAYERSOHN: Okay.

20 MS. FERTIG: Okay. Great.

21 With the addition of the updated pages on  
22 McNicol and Parkway.

23 MR. JABOUIN: Thank you.

24 MS. FERTIG: Okay. So we have the updated  
25 pages -- have we already voted on this? Thank

1 you. So we're transmitting it with the motions  
2 and the updated pages. Thank you.

3 We are up to Number 8.

4 MR. JABOUIN: You didn't vote.

5 MS. FERTIG: Okay. I'm just going to make  
6 this real clear. Whether we voted or not, we're  
7 revoting.

8 Okay. We are transmitting this motion to the  
9 board with the motions that we passed and the  
10 updated pages on McNicol and Parkway.

11 All in favor?

12 COMMITTEE MEMBERS: Aye.

13 MS. FERTIG: Opposed?

14 (No response.)

15 MS. FERTIG: Okay. Great. Thank you.

16 Okay. We're on Number 8. Comments?

17 (No response.)

18 Okay. I'll just start the ball rolling since  
19 no one has a comment and say, again, I'd like a  
20 chart missing -- I made a list of these, so I  
21 would be able to help you make the chart if you  
22 needed me to. Here we go, missing receipt book,  
23 missing pre-numbered, missing funds, missing  
24 pre-numbered receipt books -- I mean missing  
25 pre-numbered accounts. I'm not -- I'm not really

1 understanding that. So I don't want to belabor  
2 this if no one else is interested, but I just am  
3 wondering how do you just have missing receipt  
4 books and missing pre-numbered --

5 DR. LYNCH-WALSH: What page are you on?

6 MS. FERTIG: Well, I made a list because I  
7 thought it would be helpful to have a chart, so I  
8 made a list of the different elements of this and  
9 these were mainly elementary. It's interesting,  
10 one set of issues in high schools, one set of  
11 issues in elementary schools.

12 Yeah, I'm sorry, go ahead, Ms. Dahl.

13 MS. DAHL: We don't really do envelopes and  
14 receipt books necessarily in middle school or  
15 high school. You do some in middle school. But  
16 in my humble opinion, having been an elementary  
17 and middle school principal, this should not have  
18 happened. I can't imagine that a principal  
19 wasn't keeping up with their bookkeeper to make  
20 sure that those envelopes were there, the  
21 students sign it. Actually, the envelopes are  
22 the way to do it these days because you don't  
23 have to have a receipt book, just the kid  
24 signs -- you know, you put the child's name, you  
25 put the amount, when you take it to the office

1 you count it in front of the bookkeeper, so  
2 there's no question about it. So I don't know  
3 how they were taking in money without the  
4 envelopes or the receipt books because what were  
5 you using to prove that the money was collected?  
6 So I'm a little concerned that maybe there's  
7 money sitting out there that did get collected  
8 and perhaps did not make it to the bookkeeper.  
9 That's my concern with this.

10 MRS. MARTE: Or to the bank.

11 MS. FERTIG: Yeah, Mr. Jabouin would like to  
12 comment real quickly in response.

13 MR. JABOUIN: Sure. So, obviously, a lot of  
14 issues in these reports and I needed to explain  
15 to Dr. Smiley and Dr. Doyle, I created like an  
16 inventory per school on the issues on each school  
17 that are in these three reports, including the  
18 payroll. So I need to give you some data at the  
19 next meeting. We can have that. Because we  
20 obviously have to manage it. Because you read  
21 these, and everybody wants to know, and then when  
22 I do the executive summary for the board I've got  
23 to put a table on this in order for them to sift  
24 through it. So I can come to the next meeting,  
25 because, remember, we've gone through all the

1 schools already and that would be a great time to  
2 give you a picture of the entire year on these  
3 audits.

4 MS. FERTIG: Okay great. And I just think  
5 that it's interesting how you see the same thing  
6 on all of these audits. So I think, hopefully,  
7 that means it will be easy to fix.

8 Okay. Anybody else have a comment? I had  
9 quite a few things I'd written down but I think  
10 your chart and some of the --

11 MR. DE MEO: Can I ask, is it Mr. Smith?

12 MR. SMITH: Yes.

13 MR. DE MEO: I mean, we've got insight from  
14 longtime principal, what's your view on these  
15 items, these attributes that have been  
16 identified?

17 MR. SMITH: I would agree. I don't believe  
18 that there should be lost receipt documents.

19 MR. DE MEO: Why are they occurring all of a  
20 sudden?

21 MR. SMITH: So a couple, I think, key points  
22 to mention, because there were various reasons  
23 for this. We had instances in which a staff  
24 member was terminated when they were in receipt  
25 of a receipt book.

1 MS. DAHL: But that was just one.

2 MR. SMITH: Yeah. And that's why I'm saying  
3 there's multiple reasons why. We had a few that  
4 were related, remember the district, they didn't  
5 return from COVID until October of 2020, so the  
6 2021 audits may include receipt books that, from  
7 when the schools were not in session. And during  
8 that time period most bookkeepers weren't at the  
9 location. It was in the name of safety. They  
10 were pulled out of there.

11 So, in addition to that, there were others  
12 where the receipt books were lost, but the  
13 controls and the identification of those lost  
14 books were executed in accordance with our  
15 standard practice. So there are a multitude of  
16 reasons.

17 But going back to the point made, there is no  
18 reason why they should disappear. In our  
19 response we did propose ways to tighten this up  
20 even more, including the -- and as a former  
21 administrator you'll appreciate this, including  
22 visual inspections of those books upon every  
23 visit from the bookkeeper.

24 MS. DAHL: Yes.

25 MR. SMITH: So we definitely recognize there

1 are opportunities to improve. In working with  
2 our audit team we've collaborated on some of  
3 those to make sure that this issue no longer  
4 continues.

5 MR. DE MEO: Thank you.

6 MS. FERTIG: Yeah, and I just want to note  
7 that on this one on the chart most of the schools  
8 with exceptions were business center schools.  
9 So, hopefully, that's something you really can  
10 fix there.

11 Yeah, Dr. Lynch-Walsh?

12 Oh, Mr. Mayersohn? I'm sorry.

13 MR. MAYERSOHN: I just go back to the same  
14 comment that I made before. These issues have  
15 always seemed to be systemic issues. We've gone  
16 through the same thing with, you know, receipt  
17 books, you know, even to the point of, you know,  
18 having taken the money to the bank, I remember  
19 there was somebody who was in this building who  
20 went to the parking lot to collect the cash and  
21 ended up taking that money and depositing it in a  
22 bank that wasn't a BCPS bank.

23 So, you know, these are things that happened.  
24 And, again, we're a large school district. I get  
25 it. But I think what, to me, would be more

1 impactful is to take these items, and, again, I  
2 go to Dr. Wanza or Ms. Marte, is to send these  
3 out to the principals, to the bookkeepers, and  
4 saying, here's the things we have identified. We  
5 need to figure out how to correct them, and get  
6 to the reason of why they continually exist. I  
7 mean, just -- I mean, we've talked about, you  
8 know, again, property and inventory. How do  
9 we -- you know to see the same things happen  
10 every audit, you know, whether it's internal  
11 funds or property and inventory funds, and see  
12 the same response, we're going to get better,  
13 we've got to figure out why it's happening. I  
14 don't know the reasons why, but I think you  
15 wanted to --

16 MR. JABOUIN: Yeah, if I can add? So, yes,  
17 our team who knows these issues and we're  
18 inventorying it ourselves, we're going to get out  
19 to the schools. And Ms. Arcese just had, she  
20 attended the All Principals Meeting on Monday  
21 where she had inventory of -- of findings that  
22 were seen out there. But we're going to do more  
23 of that next year. I think we're going to try to  
24 break it down on a regional basis so that way  
25 there can be some more question and answers. So



1 we'll go to north region, south region, central  
2 region, instead of doing all of them.

3 But, yeah, we need to play a part in that and  
4 we will.

5 MR. MAYERSOHN: Right. I mean, this is just  
6 implementation with fidelity. You know, it's not  
7 difficult if you're the bookkeeper to make sure  
8 that you do what's required. And if you're not  
9 doing what's required there are reasons why. So  
10 we just need to do a better job working at it.

11 MS. FERTIG: Okay. I -- Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: Yeah, I have a couple more.  
13 I know where to find school board policies but  
14 there is Standard Practice Bulletins I-302, Cash  
15 Collections, and I-404, Certificate of Loss, that  
16 I'd like, again, with the prior report, same  
17 idea, same motion, that we get either a link or  
18 are provided with those two Standard Practice  
19 Bulletins.

20 MR. JABOUIN: So I had I-303 and now you'd  
21 like another one as well?

22 DR. LYNCH-WALSH: 302 and 404.

23 MR. DE MEO: May I -- I agree with you. Can  
24 we just blanket that and ask you to append to or  
25 to provide a hyperlink to the documents referred

1 to? Because it's really hard for us -- you guys  
2 are in it every day. You know this. It's hard  
3 for us to make an evaluation without, you know,  
4 looking at these documents. So, in general, can  
5 you source everything that's included in a report  
6 like you would do, you know, in a previous life?

7 MR. JABOUIN: We can probably do it on our  
8 website. Is that a good idea?

9 MRS. MARTE: Include a link in the report so  
10 when they're reading the item they can just look  
11 at the link and connect all the dots.

12 MR. DE MEO: Exactly.

13 MRS. MARTE: So every time we refer to an  
14 I-302 or 303 or 404 the link should be imbedded.  
15 It's just a matter of how you create this  
16 document.

17 MR. JABOUIN: And I think, obviously, if you  
18 read it online the link will be on there. If you  
19 read the print version --

20 MR. DE MEO: But if it's in the document,  
21 like we have the minutes and you can click,  
22 that's what I'm doing. If you can click on that,  
23 wow.

24 MRS. MARTE: Invent a hyperlink.

25 MS. FERTIG: And I would say before printing

1       them every time, I like the link idea. And if  
2       you were ever talking about printing them I would  
3       hand us a manual of the policy at the beginning  
4       of the year so we can refer to it if we have to  
5       refer to a written form.

6             Okay. Did you have one other thing here, you  
7       said?

8             DR. LYNCH-WALSH: So, obviously, little kids  
9       don't have football games that I know of. But  
10       same issue where school activities, because the  
11       prior motion, I just don't want it to apply to  
12       just high schools, it would also apply, and that  
13       wasn't the intent, it was to apply to all. If  
14       there's a scholastic book fair, there's no --

15            MS. FERTIG: Field trips.

16            DR. LYNCH-WALSH: Field trips. All of those  
17       things where generally it is easier to pay  
18       electronically and then there's far less of these  
19       issues to contend with in the first place.

20            MS. FERTIG: So I took your motion to be  
21       universal.

22            DR. LYNCH-WALSH: Okay. Just making sure.

23            MS. FERTIG: Okay.

24            MRS. MARTE: We took it that way, too.

25            MS. CARTER-LYNCH: May I? Can I say -- add

1 something to the prequel to what we were  
2 discussing.

3 MS. FERTIG: Turn your mike on.

4 MS. CARTER-LYNCH: It's on. What we were  
5 discussing.

6 When you go out to these different schools  
7 and try to figure out why they're having these  
8 repeated problems, can you also put in a  
9 recommended fix so it won't keep happening?

10 MR. JABOUIN: Yes.

11 MS. CARTER-LYNCH: And that way we won't have  
12 to keep going back and forth and back and forth  
13 with the same thing. So when you come back to us  
14 let us know what the outcome is of that visit;  
15 okay?

16 MS. FERTIG: Okay. I'll get to Mr. Turso, if  
17 I can, and then Ms. Dahl.

18 MR. TURSO: It's almost as if Ms. Carter is  
19 reading my mind and I tend to like the idea of  
20 dumbing things down and I want to preface it by  
21 saying, I think it's pretty universally realized  
22 that the majority of people are terrible with  
23 money. So we're sitting here and we're talking  
24 about all these different document numbers and  
25 all these protocols, but let's just dumb it down

1 for a second, the schools that are here, are they  
2 aware of procedures? And if they are aware of  
3 procedures and they're not following the  
4 procedures, then that tells me one of two things.  
5 Either they shouldn't be in the job or the  
6 procedures are just too complicated, we need to  
7 make it simpler. If X happens, you need to do Y.  
8 If Z happens, you need to do A. And, okay,  
9 everybody makes mistakes. You find something bad  
10 in an audit, you go there and you talk to them.  
11 If it happens again there needs to be  
12 ramifications. If there's no ramifications,  
13 then, as Mr. Mayersohn said, it just becomes a  
14 systemic thing that never ends.

15 So I don't know how to say it formally, but  
16 we need there to be ramifications or we're just  
17 going to keep doing the same thing over and over  
18 again.

19 MS. CARTER-LYNCH: And I think, to your  
20 point, that -- what I asked for, that will  
21 mitigate what you're saying. If they come back  
22 and tell us what the fix is and the people don't  
23 do the fix --

24 MR. TURSO: Thank you.

25 MS. CARTER-LYNCH: -- then that's a different

1 story. Then we need to take a look if they are  
2 the right person for that job.

3 MR. TURSO: It seems very simple, but, yes.

4 MS. FERTIG: Okay. Ms. Dahl, then Dr.  
5 Lynch-Walsh.

6 MS. DAHL: I have -- in one of the comments  
7 in this there was a mention of having a seasoned  
8 bookkeeper go and work with a bookkeeper to help  
9 them with what they were doing. You don't  
10 remember writing that or maybe it was the area  
11 office that wrote it, I don't remember. But it  
12 was in there. And I thought that was a really  
13 good suggestion.

14 The other thing is what happens if it's at  
15 the cost center? And if you have new  
16 bookkeepers, are you giving a mentor to the new  
17 bookkeepers to, again, make sure that they really  
18 understand what is going on? Because there are a  
19 lot of ins and outs of all of this and you have  
20 to be able to have someone that is helping to  
21 monitor. Even though the principal is supposed  
22 to be monitoring it, you have to have somebody  
23 else that monitors it.

24 So can he answer my questions on those,  
25 please?

1 MS. FERTIG: Sure.

2 MR. SMITH: Great feedback. We do. One of  
3 the things that we initiated about a year ago was  
4 a formal training and development program for all  
5 bookkeepers. And that's BSC and Non-BSC. So if  
6 you joined the district as a bookkeeper you were  
7 required to spend a week full-time with us. And  
8 during that week we review all of the Standard  
9 Practice Bulletins and ensure they're clear. We  
10 review the detail usage of Great Plains. We  
11 review all the expectations that come with the  
12 position.

13 In addition, for the Non-BSC schools, I know  
14 that they partner them with a neighboring  
15 bookkeeper who helps support them. And then for  
16 the BSC schools they are not released into the  
17 field until after they spend another three weeks  
18 shadowing an experienced bookkeeper. And these  
19 are often our most experienced bookkeepers,  
20 typically at a high pay grade, to ensure that  
21 they are able to stand alone before we place them  
22 in a school.

23 MS. DAHL: Okay. And I have comment for  
24 that.

25 I've done enough computer training and I

1 think I know everything when I walk out of it and  
2 then I don't do anything with it for a short  
3 period of time and I forget 90 percent of it.

4 So that's where my concern comes, especially  
5 with brand new bookkeepers. You may do a week  
6 training with them, but how do we know they  
7 really understand what you just talked to them  
8 about because they haven't used it yet?

9 So I would hope that we go a little bit more  
10 to using mentor bookkeepers so that some of these  
11 things like the lost books and the envelopes and  
12 a lot of other things that have happened do not  
13 happen. That's just my opinion.

14 DR. WANZA: So we -- if I may, Ms. Fertig?

15 So we have done that. And so I can say when  
16 I was in my previous role, the budget/payroll  
17 person from my office would get assigned to  
18 groups of schools on a quarterly basis to go out.  
19 And I know that the region offices have continued  
20 that in some fashion. But it was for that  
21 specific mentoring and budding process around  
22 payroll, around internal accounts and around the  
23 budget. And because my person, you know, 20  
24 years error-free exceptions, things of that  
25 nature.



1 MS. FERTIG: Okay.

2 MS. DAHL: But it's not a standard thing and  
3 it was in your office. You're saying you do  
4 this -- you know, you do it when they first come  
5 in and then you make them go back for three  
6 weeks. I, personally, and maybe I should make a  
7 motion on this, I believe that there needs to be  
8 constant monitoring until that person has at  
9 least one audit free, perfect audit, so that they  
10 can go on.

11 MS. FERTIG: You're talking about when you  
12 have a new bookkeeper or member of BSC?

13 MS. DAHL: Yeah. Or a bookkeeper that has  
14 had one of these issues that we have seen here  
15 today.

16 MS. FERTIG: Okay. You want them to be  
17 mentored until they have an audit with no  
18 exceptions?

19 MS. DAHL: Yes.

20 MS. FERTIG: Okay. Are you making that  
21 motion or --

22 MS. DAHL: Yes, I am making that motion.

23 MS. FERTIG: Okay. Is there a second?

24 MS. CARTER-LYNCH: My point then would to be  
25 that. And I hear what you're saying and I get it

1 and I understand. Every time we make motions and  
2 then every time we give them a job, are we  
3 factoring in, one, manpower, and are we factoring  
4 in money? Because all of that stuff costs. Are  
5 we willing to factor that in? That would be my  
6 question.

7 MS. FERTIG: Okay. And then Peter.

8 MR. TURSO: So I have a question that I think  
9 may solve part of this riddle is, you have  
10 indicated that they go through a week-long  
11 process, this training and everything, so it  
12 seems to me, here's the easy solution or at least  
13 part of the solution is, when we look at the  
14 schools that have had a negative, whatever the  
15 terminology is, just not having done what they  
16 should have done as far as the audit goes, are  
17 any of those people who participated in that  
18 program part of the negative attributes of these  
19 audits?

20 MR. SMITH: They are, yes.

21 MR. TURSO: Okay.

22 MR. SMITH: And at times we make them go back  
23 through it, depending on what the exceptions are.

24 MR. TURSO: No, hang on. So then what we  
25 would want to do is then go look at the training

1 and say, okay, this part of the training seems to  
2 have been -- I don't want to use the word  
3 violated, I don't know the right word, but this  
4 particular thing wasn't done correctly and we  
5 need to look back and see and then perhaps in  
6 their next audit, if they did it again, well,  
7 clearly something isn't working, so we need  
8 something in place. And, again, my goal here is  
9 to never have to visit the internal funds audit  
10 situation ever again. I feel we should be here  
11 for a much more significant and broader reason,  
12 not for, you know, de minimus type things. Thank  
13 you.

14 MR. MAYERSOHN: Dr. Lynch-Walsh.

15 DR. LYNCH-WALSH: You're the de facto?

16 MR. MAYERSOHN: I'm de facto.

17 DR. LYNCH-WALSH: Okay. So I think what I'm  
18 going to say sort of pulls it all --

19 MS. DAHL: I'll withdraw my motion.

20 DR. LYNCH-WALSH: Okay. Because there's a  
21 larger issue. And you touched on it. So, about  
22 whether they're in the right job. So the first  
23 thing is to look at the job description. Is it  
24 that the bookkeeper -- what are the requirements  
25 to be a bookkeeper, on both sides of the house,

1 at the school and in the Business Support Center?  
2 And making sure that the minimum requirements  
3 would get you the type of performance you're  
4 looking for. And then as far as the training  
5 goes, despite this being a learning organization,  
6 sometimes training is ineffective, despite  
7 everybody's best efforts.

8 So, to your point about the training, it may  
9 not be that they're not getting it, it may be  
10 that the training, itself, is not the most  
11 effective.

12 So I think we need an examination of what are  
13 the requirements, who are we putting in these  
14 bookkeeper jobs? Are we expecting too much of  
15 them based on the minimum requirements? And if  
16 that -- is technology or lack thereof a factor?  
17 Like are there external factors impacting their  
18 ability to do their job effectively? But one of  
19 them may very well be who -- what are the  
20 requirements? What is the training? And I  
21 touched on procedures earlier. You do need to  
22 boil down, I think the Business Practice  
23 Bulletins do not boil it down enough. I heard  
24 that there was a manual. I'd like to see the  
25 training. And to Rebecca's point about

1 monitoring, but also they need to have the  
2 resources that are readily available. You know,  
3 frequently asked questions; how do I do this?  
4 And it needs to be effective. And the way you  
5 know that it's effective is getting feedback from  
6 the people that just went through it. Because  
7 they can tell you if it's effective or not, if it  
8 helped, instead of just looking at their  
9 performance, you may not be identifying the root  
10 cause of the problem, which may be ineffective  
11 training and they're asking to do things that are  
12 outside of their purview and also their ability  
13 because of the minimum requirements for the job.

14 MS. FERTIG: I see Mr. Smith nodding and I  
15 see him taking copious notes over there on all of  
16 this.

17 MR. DE MEO: I make a motion that we charge  
18 Mr. Smith and our Chief Auditor to examine these  
19 errors and these exceptions, look at the training  
20 and consider monitoring and remediate -- for  
21 remediation purposes when exceptions are found  
22 and come back and tell us what you think.  
23 Because -- all right. That's the motion.  
24 Because I think it's hard --

25 MS. FERTIG: All right. One second.

1 Second?

2 MR. TURSO: I'll second.

3 MR. MAYERSOHN: Can I make a friendly  
4 amendment?

5 MS. FERTIG: You have to ask him.

6 MR. DE MEO: Sure.

7 MR. MAYERSOHN: Can we set a time frame to  
8 come back?

9 MR. DE MEO: Yeah. Absolutely. Even better.

10 MS. FERTIG: Do you want that by June?

11 MR. JABOUIN: The June meeting is really  
12 long.

13 MS. FERTIG: Can we do August?

14 MR. DE MEO: Can you respond to us in writing  
15 at some time?

16 MR. JABOUIN: Yeah, we can respond to -- we  
17 can respond to it.

18 MR. DE MEO: And the reason is because except  
19 for Dr. Lynch-Walsh, who knows -- you know, I'm  
20 amazed at all the stuff she knows, we cannot  
21 micromanage, you know, what you're doing. You've  
22 got to tell us. I have a lot -- just listening  
23 to you guys I have a lot of faith. We have a  
24 pretty good crew here. So I'd like to hear from  
25 you all and then, you know, it will help us. We

1 can't create policies and micromanage. You've  
2 got to help us with that.

3 DR. LYNCH-WALSH: I wasn't proposing we do  
4 it. Before we vote, the examination I was  
5 suggesting is for the people in charge of, above  
6 -- because, remember, everybody reports up.  
7 There was a reason you had additional staff here  
8 before. So the Business Support Center reports  
9 to, ultimately, to the Deputy Superintendent of  
10 Operations and I think the Chief Financial  
11 Officer is in between there.

12 MRS. MARTE: Yes, you are correct.

13 DR. LYNCH-WALSH: And that person is a CPA.  
14 And so a lot of these issues to me are accounting  
15 issues. And so, from an accounting standpoint,  
16 making sure that they've reviewed the training,  
17 so that it will be effective. And some of it is  
18 technology, so you might consult with IT, but  
19 also on the principal side, because, generally, I  
20 hold the schools less responsible because just  
21 like -- because principals are not accountants.  
22 So you can give them a practice bulletin all you  
23 want, but if they don't truly understand what  
24 it's saying, how are they ever going to turn to  
25 their bookkeeper and make it clear?

1           So I'm saying that this is a senior level  
2 management issue that they need to task everybody  
3 with reviewing the training, reviewing the  
4 manual, whether it's the Chief Auditor, whoever  
5 is involved, not us, I wasn't giving us more  
6 work.

7           So you asked about them reviewing it. I'm  
8 saying that in addition to self review, because  
9 they did put stuff in place and the people that  
10 have gone through the training are still having  
11 exceptions, so I'm saying -- I'm questioning the  
12 training, itself, and the people --

13           MS. FERTIG: I think his motion actually does  
14 address that because we've got the auditor  
15 looking at it and we've got you looking at it and  
16 we've done a lot of talking about accountants and  
17 all, but I would just like to suggest that when  
18 it comes to education there's nothing like  
19 including an educator in the conversation to --  
20 you know, we have learned so much over the years  
21 from Ms. Dahl about what principals deal with, so  
22 I would just say that you all know who to include  
23 in the conversation.

24           Is there any other discussion on the actual  
25 motion?



1 MR. DE MEO: Do you want to add -- Dr.  
2 Lynch-Walsh, do you want to add Dr. Wanza or  
3 somebody to review this.

4 DR. LYNCH-WALSH: Yeah, senior -- senior  
5 management.

6 MR. DE MEO: Sorry.

7 All right. So I'll amend my motion to  
8 include these two gentlemen and Dr. Wanza to  
9 review --

10 DR. LYNCH-WALSH: No, I didn't just say Dr.  
11 Wanza. I said -- I literally said --

12 MRS. MARTE: You are correct. Erum's a CPA  
13 and is Mr. Smith's direct supervisor and I'm an  
14 MBA, so, I mean --

15 DR. LYNCH-WALSH: Right. The two of you  
16 should be -- the people above that are ultimately  
17 responsible for these processes. So on the other  
18 side, the person ultimately responsible for  
19 teaching and learning, whether you wanted it to  
20 be the three areas and the deputy superintendent,  
21 whatever is appropriate, but if the units,  
22 themselves -- because the issue is at the unit  
23 level.

24 MS. FERTIG: Can we say a principal and/or  
25 whatever your regional supervisor's title might

1 be? Can we say that? Can we add that in and  
2 then we've covered everybody.

3 DR. LYNCH-WALSH: Wait. Did we cover senior  
4 management?

5 MR. DE MEO: If you had those two ladies that  
6 would really be -- I mean, then you've got a lot  
7 of brain power there.

8 DR. LYNCH-WALSH: But Dr. Wanza isn't over --

9 DR. WANZA: It's teaching and learning.

10 DR. LYNCH-WALSH: Teaching and learning. You  
11 can add in Dr. Wanza, I'm just saying teaching  
12 and learning.

13 MS. FERTIG: Okay. I think we had a motion,  
14 we had a second, we've had a lot of conversation.

15 All in favor?

16 COMMITTEE MEMBERS: Aye.

17 MS. CARTER-LYNCH: And I'm not trying to  
18 prolong the meeting, that's not my thing, I just  
19 have one question. With the -- where we're going  
20 and the people that -- is there a repetition of  
21 the same people doing the same thing all the time  
22 and can we just streamline it to make sure that  
23 they don't do it anymore? Did that make sense?

24 DR. WANZA: Yes.

25 MS. CARTER-LYNCH: You see what I'm saying?

1 MS. FERTIG: Well, that will come out in  
2 there.

3 MS. CARTER-LYNCH: That will come out; okay.

4 MS. FERTIG: Okay. Is there anybody opposed  
5 to this motion?

6 (No response.)

7 MS. FERTIG: All right. Motion carries.

8 We are on Number 8 still. We've discussed it  
9 for a long time.

10 MR. MAYERSOHN: I'd like to make a motion to  
11 transmit.

12 MS. CARTER-LYNCH: Okay. Second.

13 MR. JABOUIN: I'm sorry, did we vote on 8?  
14 Was it unanimous?

15 MS. FERTIG: That's what we're doing right  
16 now.

17 Okay. There's a motion to transmit Number 8,  
18 the Audit of Internal Funds of selected schools.  
19 Is there -- is there a second?

20 MR. DE MEO: I second.

21 MS. CARTER-LYNCH: I did already.

22 MS. FERTIG: Second? Thank you so much. We  
23 have two seconds, actually. So thank you.

24 And all in favor?

25 COMMITTEE MEMBERS: Aye.

1 MS. FERTIG: Opposed?

2 (No response.)

3 MS. FERTIG: Okay. Thank you. Now we are on  
4 Number 9, Payroll Procedures, and we are really  
5 kind of about almost 30 minutes off track. So  
6 these are really critically important audits  
7 coming up. I would just call upon -- would you  
8 like to tell us about this audit and introduce  
9 whoever you have here to talk to us about it?

10 MR. JABOUIN: I did -- I did have -- I did  
11 include in my introduction already on 7, 8 and 9.  
12 But this is an audit of the payroll procedures.  
13 We do these primarily because of the previous  
14 motion that the audit committee has passed as  
15 well as the fact that payroll is a higher-risk  
16 area. The individuals from teaching and  
17 learning, as I mentioned, needed to leave, but we  
18 do have our audit team to answer any questions  
19 regarding this matter.

20 MS. FERTIG: Okay. Are there any -- are  
21 there any questions?

22 MR. DE MEO: Just briefly. I couldn't  
23 discern any specific pattern here. One, there  
24 was an overpayment, okay, that happens, they paid  
25 35 hours for somebody terminated or somebody

1 separated from service. Are there any patterns  
2 that you all are noticing that we should be aware  
3 of?

4 MS. ARLOTTA: Meredith Arlotta, Office of the  
5 Chief Auditor. The only pattern we're noticing  
6 is retroactive changes, the staff isn't  
7 reprinting the documents for it, but, otherwise,  
8 there was no real pattern of --

9 MR. DE MEO: Yeah, and the one case the  
10 principal said that was necessary because  
11 something, the report was printed askew, didn't  
12 have the full; right?

13 MS. ARLOTTA: Correct. Yes. They're  
14 required to reprint.

15 MR. DE MEO: So retroactive adjustments are  
16 really dangerous, right, in accounting. So I  
17 hope we're clamping down on that and we're not --  
18 making it clear that that shouldn't be done.  
19 Thank you.

20 MR. JABOUIN: It looks like that finding was  
21 in Pioneer, Millennium and Hallandale.

22 MR. DE MEO: Yeah.

23 MR. JABOUIN: It's different, obviously, from  
24 the internal funds ones where you've got the  
25 findings grouping up a little bit differently

1        though.

2            MS. FERTIG:   Okay.   Dr. Lynch-Walsh?

3            DR. LYNCH-WALSH:   I just have a couple of  
4        questions.

5            Just so I understand, and sometimes I don't  
6        retain stuff, so the person that's the payroll  
7        preparer, is the person at the school?

8            MS. DAHL:   Yes.

9            MS. ARLOTTA:   Yes.

10           DR. LYNCH-WALSH:   Okay.   And -- I'm trying to  
11        find this page.   So we have the payroll preparer  
12        and then I think there's a payroll contact; or is  
13        that the same person?

14           MS. ARLOTTA:   It's generally the same person  
15        at the schools.   It depends on the location.

16           DR. LYNCH-WALSH:   Okay.   I found the page I  
17        was looking for.   It says on the bottom, page 32,  
18        and there's, obviously, practice bulletins, but I  
19        think this time it is included.   I thought I saw  
20        one.

21           Okay.   So the payroll contact is the person  
22        at the school.   The HR action processor, who is  
23        that; school or district?

24           DR. WANZA:   That's at the school.

25           DR. LYNCH-WALSH:   At the school?

1 DR. WANZA: Uh-huh. Yeah.

2 DR. LYNCH-WALSH: And is this person, is that  
3 their job or is this like the IMT, a  
4 confidential?

5 DR. WANZA: Generally, at the school level  
6 it's the principal's secretary. Typically, it's  
7 the principal's secretary, a confidential office  
8 manager.

9 DR. LYNCH-WALSH: Okay.

10 DR. WANZA: And at some schools it may be the  
11 bookkeeper. But, generally, it's the principal's  
12 secretary.

13 DR. LYNCH-WALSH: Okay. So when I've worked  
14 in corporate you have like a payroll specialist  
15 and, you know, these are people with at least, I  
16 think, a two-year degree or a certification so  
17 that they know it backwards and forwards, because  
18 that's all they do all day long. An office  
19 confidential has 10 million things to do all day  
20 long. Are they trained in payroll? Like they  
21 get some sort of certification?

22 DR. WANZA: Yes, they are. They go through  
23 district training, payroll processes, payroll  
24 procedures. A lot of schools have processes  
25 where, while it's constant, right, because people

1 are absent, people -- but most school payroll  
2 processors, everyone knows on Monday they close  
3 their door and they focus on reconciling, they  
4 focus on their certificate of absences, they  
5 focus on ensuring that the payroll is accurate.  
6 Because after Monday, then it starts to run for  
7 that week. So most of them -- in most schools  
8 and district offices, they know Monday is  
9 typically the payroll reconciliation, final  
10 preparation. It is a weekly -- even though they  
11 have activities that go on, you know, throughout  
12 the week, Monday is their, typically, their  
13 dedicated day to focus on ensuring that they've  
14 reconciled, they have all their time entries,  
15 their ZTIMs. I'm sorry, that's that report you  
16 see in here that they say the principal or the  
17 director should sign weekly or each time the  
18 report is run.

19 MS. ARCESE: Can I give you some more  
20 insight? Because I think the last time we had  
21 another payroll report I think you had similar  
22 questions. In SAP there are very specific roles  
23 to do transactions. You are not given access to  
24 a specific area in SAP until you've actually gone  
25 through the training. It's not until after the



1 training that the person actually gains the  
2 access to do -- to be an HR action processor, to  
3 be the payroll contact at the school, to do  
4 I-Forms to transfer staff. There are very  
5 specific trainings that -- and there are  
6 different components and there are different --  
7 you know, they're just all -- probably a good six  
8 to eight different types of trainings that a  
9 bookkeeper or an office manager or whoever the  
10 administrator deems should be able to do these  
11 transactions.

12 DR. LYNCH-WALSH: Right. But as we just  
13 discussed earlier, we're not, you know,  
14 training -- the output -- their ability to do  
15 their job is only as good as the training that  
16 went into them. So I'll leave that there  
17 because -- and I'm not dissing people that are  
18 doing it, I'm saying they may be being put at a  
19 disadvantage if they're being asked to do  
20 something and the training may or may not be as  
21 effective as it could be.

22 On page 42 there's a form Overtime, slash,  
23 Compensatory Time Authorization Form. Are people  
24 still filling things out manually on scraps of  
25 paper?

1 DR. WANZA: Yes.

2 DR. LYNCH-WALSH: Oy vey. And so -- don't we  
3 have Kronos?

4 DR. WANZA: Some of the employees, not all.

5 DR. LYNCH-WALSH: And how do the other ones  
6 do; how do they track their, submit their time,  
7 with a --

8 MRS. MARTE: So there's time off -- so the  
9 employees in security, food service and  
10 transportation are on Kronos. Other employees  
11 are mostly contracted and they submit exceptions  
12 to their payroll on certificate of absences.

13 DR. LYNCH-WALSH: But payroll also includes  
14 like all the -- so these people are not doing  
15 payroll for everybody at the school or they are?

16 MRS. MARTE: For the most part they are.  
17 But, like, for example, the principal's payroll  
18 is set up in the principal's contract and they're  
19 automatically paid. They do a certificate of  
20 absence to deduct from their --

21 DR. LYNCH-WALSH: The exceptions.

22 MRS. MARTE: Yes.

23 DR. LYNCH-WALSH: And the same is true for  
24 teachers?

25 DR. WANZA: Teachers; yeah.

1 MS. DAHL: They don't do cafeteria.

2 MRS. MARTE: Right. No, they're on Kronos.

3 DR. LYNCH-WALSH: Okay. But then they still  
4 have to do this paper form?

5 DR. WANZA: This is typically for, you have a  
6 clerical employee or someone who's going to do  
7 additional time. It's not administrative or  
8 teachers. This is for what we would consider  
9 hourly employees who are getting additional  
10 payroll.

11 DR. LYNCH-WALSH: And the clerical people,  
12 are they punching in?

13 MRS. MARTE: No, no.

14 DR. LYNCH-WALSH: Okay. So it's all the same  
15 exception; okay. So this is like -- so, I guess,  
16 if I were going to bring a motion, it would be to  
17 move towards eliminating paper from the payroll  
18 process?

19 MS. FERTIG: What an odd idea. You can just  
20 say "laugh out loud" next to that.

21 Okay. Ms. Strauss?

22 MS. STRAUSS: So in regards payroll, yeah,  
23 the paper time sheets don't work. Those are  
24 archaic. They need to be gone. That is a very  
25 large opportunity for mistakes, for behavior that

1 we wouldn't welcome, all of the above. With -- I  
2 understand the current -- you've got an  
3 electronic system for a certain set of employees,  
4 not clerical, but lunchroom staff, whoever,  
5 whatever.

6 Okay. Here's my question. With the  
7 evolution of technology these days, even for  
8 contractors, there are tools now that when a  
9 contractor or person that is going to provide  
10 services that they are to receive payment for,  
11 physically, walk on to the property it tracks  
12 that, right, and then when they leave it tracks  
13 that. So we get a -- right. We get a much more  
14 accurate picture of when people are there and  
15 when they are not there. All these retros, the  
16 exclusions here and the findings, were a lot of  
17 going back and doing retroactive adjustments for  
18 overtime pay. That's shady. I don't understand,  
19 like nobody would forget their overtime pay and  
20 then all of a sudden go back and ask for it to be  
21 paid. Like people know their money and know what  
22 they need to be paid, especially if they're  
23 hourly. So can we look at those types of  
24 technologies?

25 And, also, what about a time clock where they

1 log in, log out, with a badge with a camera on  
2 top of it? Because I have seen major hospital  
3 systems give -- people in leadership positions  
4 give their assistants their badges and let them  
5 clock in and clock out for them and steal time.  
6 So that was because there was not another  
7 internal control of a camera watching the time  
8 clock.

9 So what have we considered here and what are  
10 we going to do to like move forward off of paper?

11 MS. FERTIG: Ms. Marte?

12 MRS. MARTE: Thank you for the question, Mrs.  
13 Strauss. So the employees who are clocking in  
14 now, it's a thumbprint. So that's tight.

15 But, to your point, it is a limited number of  
16 employees. We need to -- so our collective  
17 bargaining agreement --

18 MS. DAHL: I was just going to say that.

19 MRS. MARTE: -- has some limitations. So,  
20 for example, teachers do not have to sign into a  
21 school at all. It's in their collective  
22 bargaining agreement. So we have to overcome  
23 some of those issues.

24 As it relates to paper we are just  
25 implementing Success Factors. It went live this

1 month. That will begin to eliminate paper. We  
2 are working on -- I saw Dr. Phillips comes in, on  
3 automating the certificate of absence to route  
4 through the an automated system, through the  
5 approval, and then automatically posting to  
6 payroll.

7 But you're absolutely correct, we have much  
8 work to do in eliminating paper. And some of it  
9 is the, and I'm going to let Dr. Joe speak to  
10 that, is the limitation of what we would have to  
11 do to reconfigure SAP in the version we're  
12 currently using it at.

13 My husband works for a company that uses the  
14 technology that you just said. When he walks  
15 into a client's his phone automatically says he's  
16 in that -- is it Geofencing or whatever?

17 MS. STRAUSS: Yeah, it's Geofencing; yeah.

18 MRS. MARTE: And then when he leaves it  
19 clocks him out.

20 MS. STRAUSS: Right.

21 MRS. MARTE: It also keeps track of his  
22 mileage between stores and his mileage check is  
23 just put in our bank account.

24 MS. STRAUSS: Right.

25 MRS. MARTE: So we're well aware of --

1 MS. STRAUSS: So then let me ask you, the  
2 system that's using the thumbprint, are there any  
3 other groups that we don't have collective  
4 bargaining issues or challenges with that we can  
5 move on to that system?

6 MRS. MARTE: So the only groups that we could  
7 do that with are the COPA employees, the  
8 confidential exempt clerical and the  
9 administrators. But they don't get overtime  
10 anyways, they're salaried. So the challenge with  
11 that is --

12 MS. STRAUSS: Why can't we require a  
13 contractor to use that? I mean, they're not  
14 employees, so --

15 MRS. MARTE: You're talking about  
16 contractors, like 1099 contractors?

17 MS. STRAUSS: Yeah, that are coming in,  
18 substitutes, I don't care who you are.

19 MRS. MARTE: Well, substitutes are paid by  
20 Kelly. They're paid --

21 MS. STRAUSS: Oh, they're outsourced; okay.

22 MRS. MARTE: Right. Right.

23 MS. STRAUSS: So then who else?

24 MRS. MARTE: So it would just be the COPAs  
25 and the administrators.

1 MS. STRAUSS: Because, obviously, for  
2 somebody that's on salary you don't really need a  
3 fingerprint situation going on.

4 MRS. MARTE: Right. And that's the point I  
5 was just going to make. We don't always end up  
6 at the same place. My day starts in a different  
7 place all the time.

8 MS. STRAUSS: Yeah, that's really a waste.

9 MRS. MARTE: So we have captured food  
10 service, transportation and security, which is a  
11 large number of employees. That's in excess of  
12 5,000 employees.

13 MS. STRAUSS: But those are all salaried  
14 employees.

15 MRS. MARTE: They're hourly.

16 MS. STRAUSS: Oh, okay. So then that's fine.  
17 So that's the fingerprinting.

18 MRS. MARTE: The Kronos is a thumb print.

19 MS. STRAUSS: Okay. So who else can we put  
20 on there? Let's be efficient here, let's not  
21 like invest more money. Who else can we put on  
22 there?

23 MRS. MARTE: So the rest would be subject to  
24 collective bargaining, but I think the only other  
25 group that is not, and David's right there, I



1 think the only other hourlies he have are  
2 clerical and custodian. Everyone else is salary.

3 MS. STRAUSS: Dr. Wanza, can I ask you, in a  
4 collective bargaining agreement, what's the  
5 objection of being employed and actually having  
6 to, wow, like report that you're there? Woo, I  
7 mean, that seems really novel to me.

8 DR. WANZA: So I think that it is -- it has a  
9 history in their professionalism. These are  
10 professional employees who --

11 MS. STRAUSS: Uh-huh.

12 DR. WANZA: -- and so the collective  
13 bargaining agreement does lay out conditions of  
14 employment, things of that nature, and so that's  
15 why requiring individuals who have a collective  
16 bargaining agreement to sign in and out daily,  
17 that is -- that could be construed as a term of  
18 employment. And so that's why it would have to  
19 be negotiated, if you will, and codified in a  
20 collective bargaining agreement.

21 MS. STRAUSS: I mean, to the obvious  
22 taxpayer, to a taxpayer, I would think that  
23 professional, nonprofessional, like, I'm a  
24 professional and I'm happy to clock in, because  
25 if I'm here to do my job, I've got nothing to

1 hide.

2 DR. WANZA: So I don't think that it's anyone  
3 trying to hide anything. I think the other  
4 question comes, that if I'm going to clock in and  
5 I'm going to clock out, the expectation of I'm  
6 going to be paid for every single hour that I'm  
7 there, and these are salaried employees.

8 MS. STRAUSS: I get it. But that's just not  
9 what a salaried employee is. If you're signing  
10 up to be a salaried employee, then you understand  
11 that.

12 So perhaps we should look at those collective  
13 bargaining agreements, because they really seem  
14 archaic to me. And if people feel like big  
15 brother is watching by the whole clock in clock  
16 out thing, it's kind of too bad.

17 MS. FERTIG: So I think those are kind of out  
18 of our purview, though we can certainly make a  
19 suggestion that they look. But I've got three  
20 hands up. You've provoked a lot of conversation  
21 here. So I have Mr. Mayersohn, Ms. Dahl and Dr.  
22 Lynch-Walsh. Who wants to go first?

23 MR. MAYERSOHN: I'll go.

24 MS. FERTIG: Bob, and then we'll go to  
25 Rebecca and then --

1 DR. LYNCH-WALSH: I'm not leaving without SDA  
2 getting discussed.

3 MS. FERTIG: Yeah. Okay.

4 MR. MAYERSOHN: So, two things. Number one  
5 on this, you know, clocking in, clocking out,  
6 just curious to find out what other districts do  
7 across the country. I mean, are we the only ones  
8 that are doing this or does everybody else have a  
9 thumbprint or whatever else they do? So I'd be  
10 curious. You don't have to answer it now.

11 MR. JABOUIN: Yeah, we'll look into it.

12 MR. MAYERSOHN: That's number one.

13 Number two, I guess my question is, in  
14 reading the response, principal says I'm going to  
15 make sure that X, Y and Z is done, I'm going to  
16 meet weekly with, you know, the payroll  
17 supervisor, whatever it may be, how do we ensure  
18 that that's done with fidelity?

19 DR. WANZA: So they've left, but that would  
20 be -- that would be incumbent upon the regional  
21 associate superintendent's office and how the  
22 director then checks for that level of  
23 accountability.

24 MR. MAYERSOHN: Well, let me ask you this.  
25 In your previous life --

1 DR. WANZA: Yeah.

2 MR. MAYERSOHN: -- how did you handle that?

3 DR. WANZA: So one of the things that we  
4 would do is, when the director makes a regular  
5 visit to the school, let me see your log of the  
6 times that you and your payroll processor met,  
7 what you discussed, things of that nature. What I  
8 also did and I talked about it was, Ms. Vickers,  
9 who was my business person in my office, I even  
10 set up times where she went out quarterly and  
11 then she would review the logs and the  
12 conversations of what happened with the principal  
13 and the bookkeeper, what challenges they had, how  
14 she provided assistance, and then what she  
15 thought was something that needed to be looked at  
16 in a more global issue. So there are a couple of  
17 ways to get it done. It's the intentionality of  
18 ensuring that it gets done.

19 MR. MAYERSOHN: So I guess I would ask,  
20 through the Chair, Mr. Jabouin, if you can follow  
21 up to ensure that those recommendations that --  
22 or recommendations that the principal made are  
23 followed with implementation and fidelity. So if  
24 the principal says I want to meet with the  
25 payroll processor once a week, you know, whatever

1 their response is, that those are actually  
2 happening.

3 MR. JABOUIN: Okay.

4 MS. FERTIG: Okay. And Ms. Dahl?

5 MS. DAHL: When I was working at the  
6 beginning of my time at Sunrise Middle School it  
7 came up that they wanted teachers to start  
8 signing in and signing out. And what happened  
9 was they worked exactly seven and a half hours.  
10 And not many teachers ever work seven and a half  
11 hours. So it became a real issue with the amount  
12 of work that was getting done.

13 Now, I handled it by having a time sheet in  
14 the front office, and I didn't care what time  
15 during the day you put your initials that you  
16 were there, because you have to have something to  
17 show, at least in my opinion -- you can't do that  
18 anymore?

19 MRS. MARTE: Well, you certainly can do  
20 whatever you want except the contract doesn't  
21 require a teacher to sign in.

22 MS. DAHL: Well, the only other option is to  
23 have the AP in charge of that group, go to each  
24 room and check them, which is very time  
25 consuming.

1 MS. STRAUSS: But that's manual again.  
2 That's stupid. That's manual. We need to get  
3 away from that.

4 MS. DAHL: Well, I don't think you're going  
5 to get away from it, at least right now with the  
6 union the way it is.

7 MS. FERTIG: I just -- I just have to ask a  
8 question though. If you have a class without a  
9 teacher it's going to be kind of obvious. So I'm  
10 not -- and they're going to require substitutes,  
11 so I'm not -- yeah, I -- and I'm just -- okay.

12 MS. STRAUSS: I'm just concerned with all the  
13 retroactive overtime pay adjustments.

14 MS. FERTIG: I understand what you're saying.  
15 I found that -- I think one of the things about  
16 this audit, if I can just bring this back to  
17 where we are here, is the -- is the  
18 recordkeeping. The fact that the principal  
19 hadn't approved those. The principals know they  
20 have to -- you know, I'm sorry, that's just  
21 routine. You do payroll, you get the signature  
22 on it. I don't -- you know, and basically we're  
23 looking at half of the schools audited hadn't  
24 followed that. So that's a concern.

25 DR. WANZA: But I have to say this, because I

1 don't want people to think that there -- that  
2 there is a preponderance of something maybe going  
3 on that, you know, may not.

4 So when you talk about a retroactive payment,  
5 so in the payroll period, let's say the period  
6 goes from January 1 to January 15th, and the  
7 payroll is run and now it's time for a  
8 retroactive payment because I may have just  
9 completed a workshop. I may have just completed  
10 something and now that -- the time that they  
11 are -- you know, the payroll period that I  
12 completed it, it has passed, but now they've got  
13 to go back and account for it in that period. So  
14 the report needs to be run at that time to show  
15 why, with the attachment justifying why a  
16 retroactive payment was done, and then the  
17 principal needs to sign the retroactive.

18 MS. FERTIG: Right. And that's what happened  
19 here in some cases. I don't think the question  
20 was that you might retroactively adjust  
21 something, I think the question, again, the  
22 recordkeeping, and then just another theme that's  
23 come out of here is a lot of this recordkeeping  
24 is paper based, which I think has generated some  
25 concern in 2023.

1           So, okay, Dr. Lynch-Walsh, do you want to  
2 comment real quickly here?

3           DR. LYNCH-WALSH: Yeah. I'd like to move  
4 that the district move towards electronic  
5 recordkeeping instead of paper and conduct a  
6 study of best practices for timekeeping and  
7 payroll.

8           We may need to flip those two, because you  
9 want to conduct a study and then use -- conduct a  
10 study of best practices for timekeeping and  
11 payroll processes and then use the results to  
12 move towards electronic recordkeeping and payroll  
13 processes. So, basically, research and then  
14 apply.

15           MS. FERTIG: Research what other districts  
16 are doing for payroll and timekeeping.

17           MS. STRAUSS: Second.

18           MS. FERTIG: And use those results to  
19 institute an electronic process.

20           DR. LYNCH-WALSH: Electronic payroll and  
21 timekeeping processes.

22           MS. FERTIG: Okay. Ms. Strauss has seconded  
23 that. Is there any conversation?

24           (No response.)

25           MS. FERTIG: All in favor?



1 COMMITTEE MEMBERS: Aye.

2 MS. FERTIG: Opposed?

3 (No response.)

4 MS. FERTIG: Okay. Motion carries.

5 DR. LYNCH-WALSH: And I have another motion.

6 In the interest of time and because I've just  
7 checked the Auditor's employment agreement, the  
8 board only has to approve the Audit Plan in July,  
9 contractually, so I'd like to move that. Because  
10 there's no way in the world we're getting through  
11 the Audit Plan, even though we've discussed it  
12 once, and SDA.

13 MS. FERTIG: You're going to have to wait  
14 until we get to that. We can't do it on this  
15 item. We've got to get this item transmitted.

16 DR. LYNCH-WALSH: Oh, transmitted. Okay.  
17 Then I'll be back. I'm just trying to move us  
18 along.

19 MS. FERTIG: I know you are. Don't worry.  
20 We're watching the clock.

21 MR. DE MEO: Just a brief comment and a  
22 recommendation. I don't know if it's feasible,  
23 but it appears that three out of the nine schools  
24 had an exception for the principal not signing a  
25 payroll. This is a common control and it's an

1 important control. Is there any way that before  
2 the bookkeeper submits the payroll the principal  
3 must get on and click that they approve and there  
4 be some language that says I reviewed the  
5 reports?

6 MRS. MARTE: That's the best practice.  
7 That's the way the system was set up in  
8 Miami-Dade.

9 MR. DE MEO: Can we do that?

10 MRS. MARTE: We can, but we have to  
11 reconfigure the way SAP is set up.

12 MR. DE MEO: I would recommend that.

13 MS. FERTIG: I agree.

14 MR. DE MEO: Because then you've got the  
15 principal doing their job and if they decide not  
16 to look at the report it's on them. Either way  
17 the report can't be submitted to payroll.

18 Anyways, I'm not going to make a motion, but I --

19 MS. FERTIG: Go ahead and make it.

20 DR. LYNCH-WALSH: Oh, I think it needs, yeah,  
21 go ahead and make the motion.

22 MS. FERTIG: To reconfigure SAP to ensure  
23 that the principal has approved the payroll on  
24 time.

25 MRS. MARTE: Prior to submitting.

1 MS. FERTIG: Prior to submitting.

2 MR. DE MEO: What she said.

3 MS. CARTER-LYNCH: Didn't we have a motion on  
4 the floor already?

5 MR. DE MEO: The only language I would add to  
6 that is that it cannot be submitted without the  
7 principal's approval.

8 MS. FERTIG: Right.

9 DR. PHILLIPS: If I may, just real quick?  
10 Sorry to jump in, but you might just want to  
11 modify, instead of saying SAP.

12 MRS. MARTE: Say your name.

13 DR. PHILLIPS: I'm sorry, Dr. Joe Phillips,  
14 Chief Information Officer. Instead of naming the  
15 system it might be more than one system that  
16 needs configuration so we might just want to say  
17 IT systems or something like that.

18 MR. DE MEO: Sure.

19 MS. FERTIG: IT instead of SAP; okay.

20 Did you get that?

21 Okay. So we're moving -- is there a second?  
22 Who seconded this?

23 MS. DAHL: Me.

24 MS. FERTIG: Okay. Rebecca seconded it.

25 So we have moved to reconfigure the IT system

1 so that the principal must approve -- sign and  
2 approve the payroll before it can be submitted.

3 Okay. Any discussion?

4 MR. DE MEO: I was going to include that form  
5 that Dr. Nathalie Lynch-Walsh talked about, but  
6 apparently you've got it in that big omnibus one;  
7 right? Or should we --

8 MS. FERTIG: Let's go ahead and do this one.

9 Okay. All in favor?

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Okay. Motion carries.

14 Okay. Anything else, Dr. Lynch-Walsh? Oh, I  
15 thought you had another point.

16 DR. LYNCH-WALSH: No, no, I'm just --

17 MS. FERTIG: Okay. Mr. Turso?

18 MR. TURSO: So I did have a quick question.  
19 When we look at the principals that are having  
20 these issues, are they -- do they appear to be  
21 across all three regions or are they more  
22 gravitating towards one region? Has anybody  
23 looked at that?

24 DR. WANZA: I mean, I look at it and I can  
25 tell you that it's not just one region.

1 MR. TURSO: Is it more heavily in one region?

2 DR. WANZA: So the three with observations --  
3 I'm sorry, the four with observations, three of  
4 them are in one region and one is in another;  
5 yeah.

6 MR. TURSO: Which one is the one that has the  
7 three?

8 DR. WANZA: The south region.

9 MR. TURSO: Okay. Okay. Thank you.

10 MS. FERTIG: Okay.

11 MR. MAYERSOHN: Motion to transmit.

12 MS. FERTIG: Okay. Is there a second?

13 MS. CARTER-LYNCH: Second.

14 MS. FERTIG: Okay. All in favor?

15 COMMITTEE MEMBERS: Aye.

16 MS. FERTIG: Opposed?

17 (No response.)

18 MS. FERTIG: Okay. We are transmitting  
19 Number 9. We've done 10, 11 and 12. We're down  
20 to 13, Proposed Audit Committee Meeting Dates.  
21 Just to give you a time check, that was supposed  
22 to start at 10:50 and we are almost at 11:40.

23 So Proposed Audit Committee Meeting Times and  
24 Dates for Fiscal Year 2024.

25 Yes, Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: I -- we need to make sure  
2 these dates don't conflict with other meetings,  
3 because I should be in a central area meeting  
4 right now, but I can't be and there shouldn't be  
5 advisory meetings scheduled at the same time.

6 MR. JABOUIN: If I can kindly describe the  
7 logic to these meetings?

8 DR. LYNCH-WALSH: Honestly, I understand the  
9 logic, we've had this discussion before. I'm  
10 just saying, have we checked? So I would like to  
11 actually probably defer this until everybody can  
12 look at a master calendar because that's what we  
13 don't do and we end up piling multiple meetings  
14 on top of each other.

15 MS. FERTIG: And the other thing that I would  
16 like to bring up, if it's okay with everybody,  
17 because I know I'm chairing, but I notice that  
18 you're meeting August 3rd, and we ran into this  
19 last year, that is when the school district is on  
20 break. And I just feel there has to be a way to  
21 work around that. I looked at this and when I  
22 looked at it last night I saw that we had a late  
23 February, no March and April meeting. I would  
24 relook at those August dates and not -- not put  
25 us in the position of that's when school's out so

1 that's when we've gone on vacation.

2 MR. JABOUIN: Well, part of the reason,  
3 Chair, is that the committee has asked for more  
4 dates and so we've put in more dates. But we  
5 need to also space out the meetings and then  
6 there are some dates that are very solid dates  
7 because there's regulatory reports.

8 MS. FERTIG: I understand all of that. I  
9 understand all of that. But I think what we're  
10 asking, and maybe we defer this to the next  
11 meeting, is to look at those two conflicts and  
12 see if there's a way to resolve them.

13 MR. JABOUIN: If I can just ask the committee  
14 members to let me know if there are conflicts so  
15 I can process them.

16 MS. STRAUSS: I don't know what I'm doing  
17 tomorrow. I mean --

18 DR. LYNCH-WALSH: They haven't set a date  
19 yet. We're kind of getting ahead here.

20 MS. STRAUSS: It's right here.

21 DR. LYNCH-WALSH: No, no, no, the other -- so  
22 all the other advisories, there needs to be a  
23 master schedule, and we don't have that yet. So  
24 that's why I'm saying, if we defer this to June  
25 to address that conflict and the conflict -- to

1 the extent possible, but there's been at least  
2 three times when this has been scheduled at the  
3 same time as the central area meeting, which is a  
4 major advisory.

5 MS. FERTIG: And I think one reason is  
6 because, typically, many of us meet on like the  
7 third Thursday of the month or the, you know,  
8 first Monday, whatever. But we don't always have  
9 that here.

10 I just wanted to raise that concern about  
11 summer. I think that impacts a lot of people,  
12 both -- you know, both staff and -- and  
13 volunteers. It affects everybody.

14 MR. JABOUIN: We could push it back, but then  
15 we run into some issues in December and November  
16 and then we end up -- I mean, may I suggest  
17 potentially removing one; is that a possibility?

18 DR. LYNCH-WALSH: I don't -- I can't vote on  
19 this today without --

20 MS. DAHL: I mean, I just -- I mean no  
21 offense or anything, but every time we bring this  
22 up that's your answer to everything, because of  
23 dates and so on and I can't push it back and all  
24 that kind of stuff.

25 All we're asking is that you go back and look



1 at when, like the central area advisory, you  
2 know, what is it the third Thursday of every  
3 month?

4 DR. LYNCH-WALSH: Well, and the thing is,  
5 too, sometimes they meet in the evening when it  
6 falls on the third Thursday. So if -- now that I  
7 have these dates I can check with them. But if  
8 we set it in stone, then it's harder to change.  
9 So all I'm saying is I need a month to get with  
10 central area advisory. Because there may be some  
11 flexibility there, too. But until everybody's  
12 looking at what dates they meet, they may be able  
13 to switch something to the evening so there isn't  
14 a conflict.

15 MS. STRAUSS: Hold on. I'm sorry. The  
16 people in this room, do you all not work in the  
17 summer? I don't know how that goes.

18 MRS. MARTE: No, we work all year.

19 MS. STRAUSS: All right. So then why -- I  
20 mean, I work. We all work. I mean, or not work,  
21 retired or whatever. But, like, why do we skip  
22 July and August and, like, try to cram it in?  
23 Like --

24 MS. FERTIG: The answer to that is, first of  
25 all, in July the school board is not meeting; are

1 they?

2 MRS. MARTE: Oh, they are. They're meeting  
3 one meeting statutorily.

4 MS. FERTIG: One time.

5 DR. LYNCH-WALSH: Well, no, actually, Mary  
6 that's when they do all of the budget. That's  
7 when all of that stuff really gels.

8 MS. FERTIG: I know, but there is a period of  
9 time when they don't. And for the volunteers on  
10 this -- I can only speak for myself. The only  
11 time we can ever go on vacation is when extended  
12 school year and school year are not in session.  
13 So if you have another schedule, I think that's  
14 fine. But for most parents in this district who  
15 either have to -- who have children involved in  
16 summer programs, that's when they're going to be  
17 on vacation. And the school system is routinely  
18 setting things during those times when they  
19 know -- I mean, I would --

20 MS. STRAUSS: I'm just saying as an option.  
21 And if we can't get quorum, then we won't have a  
22 meeting. But I don't think that we need to take  
23 it off. I mean, this is a year-round commitment.  
24 I don't operate on a school year, unfortunately.  
25 I wish I did, but I don't.

1 DR. LYNCH-WALSH: And I don't disagree.  
2 Facilities Task Force always has a meeting.

3 MR. JABOUIN: My understanding is, there are  
4 no July meetings.

5 MS. FERTIG: Can you pull up and tell us what  
6 -- what's the meeting in July? What's the date?

7 DR. LYNCH-WALSH: We know there's going to be  
8 more.

9 MRS. MARTE: It's generally the last week in  
10 July because the board does try to take about a  
11 three-week recess. But they do have a July  
12 meeting. It's not the budget meeting. The  
13 budget meeting this year is August and it was the  
14 last several years.

15 DR. LYNCH-WALSH: But there is workshops?

16 MRS. MARTE: The last workshop is June but  
17 they have a regular board meeting in July because  
18 statutorily they must.

19 MS. STRAUSS: And then when do you know  
20 school starts in August?

21 MS. FERTIG: School starts in later August.

22 DR. LYNCH-WALSH: Okay. So I just want to  
23 point out, we're eating up time and this SDA  
24 audit is critical.

25 MS. FERTIG: All right. Well, do you want to

1 -- you could move to defer.

2 DR. LYNCH-WALSH: I did. I said I would like  
3 to defer -- I'll put the word "remove" in there.

4 MR. DE MEO: Second.

5 MS. FERTIG: All right. All in favor?

6 COMMITTEE MEMBERS: Aye.

7 MR. MAYERSOHN: Just one other thing, I  
8 guess, administratively. It was discussed about  
9 having our next meeting earlier.

10 MR. JABOUIN: Yes, please.

11 MR. MAYERSOHN: Can we make that decision at  
12 this point as opposed until waiting until 12:30?

13 MS. FERTIG: Yes.

14 MR. TURSO: I would --

15 MS. FERTIG: The June, the June --

16 MR. MAYERSOHN: Our next meeting.

17 MR. JABOUIN: June 22nd at 9:30.

18 MS. FERTIG: Okay. Let's finish this motion  
19 deferring this.

20 MR. MAYERSOHN: We already did.

21 DR. LYNCH-WALSH: We did. You said all in  
22 favor and we said, aye.

23 MS. FERTIG: Okay. And all opposed?

24 (No response.)

25 MS. FERTIG: I'm sorry, but just

1 parliamentary procedure.

2 Okay.

3 DR. LYNCH-WALSH: Did somebody second it?

4 MR. DE MEO: I did.

5 DR. LYNCH-WALSH: Okay. Then we're good.

6 All right.

7 MS. FERTIG: Okay. Next, do you want to move  
8 the June meeting?

9 MR. MAYERSOHN: I would like to move the June  
10 meeting to 9:30.

11 MS. FERTIG: Okay.

12 DR. LYNCH-WALSH: Second.

13 MS. FERTIG: All in favor?

14 COMMITTEE MEMBERS: Aye.

15 MS. FERTIG: Opposed?

16 (No response.)

17 MS. FERTIG: Okay. That motion carries.

18 We're now on Number 14 the Fiscal Audit Year  
19 Audit Plan.

20 Yes?

21 DR. LYNCH-WALSH: Motion to move it to the  
22 June meeting.

23 MR. JABOUIN: I have a comment for the  
24 committee, please.

25 MS. FERTIG: Yes.

1 MR. JABOUIN: I just wanted to mention that  
2 the -- it is important to have a plan at the  
3 start of the year in July.

4 DR. LYNCH-WALSH: And the board can approve  
5 it, will approve it in July. Per the contract,  
6 they have until July to approve it. So if we  
7 discuss it again in June we have time. Even if  
8 they have to add it to a special -- wherever they  
9 need to shove it, the contract says July.  
10 Because I went and pulled it up and checked.

11 MR. JABOUIN: I'm aware of it. Thank you.

12 DR. LYNCH-WALSH: So I made a motion to move  
13 it because we have 45 minutes and I can promise  
14 you we will not get through the SDA Audit of the  
15 three agreements and the audit plan in 45  
16 minutes.

17 So if I have to choose, I would pick the  
18 one -- I would pick this one, the SDA Audit.

19 MS. FERTIG: Okay. So we have a motion to  
20 defer and a second.

21 All in favor?

22 COMMITTEE MEMBERS: Aye.

23 MS. FERTIG: Opposed?

24 (No response.)

25 MS. FERTIG: Okay. We're now on Number --

1 DR. LYNCH-WALSH: 15.

2 MS. FERTIG: Yeah, I'm getting there. Number  
3 15, SDA. Number 15 is the Independent Auditor's  
4 Report Performance Audit of Broward County Public  
5 Schools Employee Separation Payments Related to  
6 Three Employees Referenced in the Supreme Court  
7 of Florida Case Number SC19-240. We have Ms.  
8 Batista joining us and we have -- oh, yes, hi.  
9 Let me have you introduce our people from -- hi.

10 MS. LEWIS: Good afternoon everyone. Annette  
11 Lewis, S. Davis & Associates.

12 MS. MUNNINGS: Faye Munnings. S. Davis &  
13 Associates.

14 MR. JABOUIN: And the gentleman to -- if you  
15 could just please state your name?

16 MR. ALVAREZ: My name is Raul Alvarez. I  
17 work with Trimerge Consulting Group, a CPA firm.

18 MS. FERTIG: Okay. Thank you. And I believe  
19 we have one public speaker, Mr. Travis.

20 MR. TRAVIS: Yes, hello.

21 Hi, my name is Scott Travis and I'm a  
22 reporter with the South Florida Sun Sentinel.

23 So on the separation pay issue I have some  
24 questions about it. I emailed Chief Auditor  
25 Jabouin and General Counsel Batista, Chief

1        Communications Officer John Sullivan and Auditor  
2        Shaun Davis yesterday and hadn't gotten a  
3        response yet.  And I say that not to complain, I  
4        know people get very -- are busy and don't have  
5        much time, but I just wanted to see if, maybe, I  
6        could get some of my questions answered here  
7        today, either in the discussion that you're  
8        having or if someone could speak to me  
9        afterwards.

10        So, anyways, my first question is this.  Why  
11        did the auditors recommend a non-disclosure which  
12        recommends the district consider -- well, yeah,  
13        which -- the Florida Statute 215.425 governs  
14        these kind of payouts and at the very end it  
15        says, separation agreements, quote, may not  
16        include provisions that limit the ability of any  
17        party to the agreement or contract to discuss the  
18        agreement or contract.

19        So another question is why the district  
20        lawyers say that non-disclosure agreements may be  
21        considered on a case-by-case basis?  What cases  
22        would allow you to violate what appears to be a  
23        violation of state law?

24        And I may have missed this in the audit, and  
25        I apologize if I did, but I could not find a



1 written narrative explaining why the  
2 recommendation was made to have a non-disclosure  
3 part in there. And usually I see that when I'm  
4 reading these types of audits.

5 Another question I have is, why did the  
6 auditors consider a finding for a relatively  
7 minor issue which was that Mr. Moquin may have  
8 been paid maybe a day later than -- or a day  
9 earlier than what he was supposed to, but they  
10 did not consider the finding that he received  
11 more than two months of sick pay without a  
12 doctor's note, which, according -- which the  
13 audit notes is a violation of district policy,  
14 that you can only be out for three days of sick  
15 days and then after that you would have to have a  
16 medical or you'd have to have a doctor's excuse?

17 So my next question is that I saw that the  
18 auditor general's office would not opine on the  
19 legality of this. So have they said whether they  
20 will conduct their own audit on the payments?

21 I've seen them audit these types of  
22 agreements for many other government entities, so  
23 I was wondering if they considered -- if they  
24 contacted the district about reviewing it.

25 Next, the State Department of Education's

1 Office of Inspector General ordered this audit,  
2 so I was wondering if they have weighed in on  
3 that, if they're satisfied with the results or if  
4 they plan to take further actions.

5 And, finally, I wanted to find out how much  
6 the district pays, is paying S. Davis &  
7 Associates for this audit.

8 I have some copies of the email with the  
9 questions and I'm happy to distribute copies,  
10 however is appropriate.

11 So thank you so much for your time.

12 MS. FERTIG: Thank you. Actually,  
13 ironically, I have many of those questions, I'm  
14 sure other members do, but if you want to  
15 distribute your email, if we can -- can we have  
16 somebody distribute it for us?

17 Okay. Thank you very much.

18 Any other public speakers on this?

19 (No response.)

20 MS. FERTIG: Okay. We are ready to begin.  
21 How do you want to proceed? Do you want to  
22 introduce --

23 MR. JABOUIN: Yes. So we do have the  
24 auditors from S. Davis & Associates who performed  
25 this work for us. They've performed many audits

1 for us, as well, throughout the decades. We  
2 have, as she introduced herself, Annette Lewis  
3 and Fay Munnings are here, and I recommend that  
4 the committee just proceed to their questions.

5 MS. FERTIG: Okay. Thank you. We are  
6 receiving the questions that were submitted from  
7 public comment and I would -- I would like to  
8 suggest on this one that on each of the areas of  
9 the audit we get all the comments on that area  
10 and then move to the next section, if that's  
11 okay. I know sometimes I get frustrated because  
12 I want to comment on something and then I'm  
13 coming back three items later. So, if we're good  
14 with that, I'm just going to start with the  
15 beginning and we have the findings, we have the  
16 recommendations, and then just the general  
17 discussion.

18 Does anybody have anything that they want to  
19 begin -- I have a long list here, so if anybody  
20 wants to begin I will defer to them and --

21 DR. LYNCH-WALSH: I have plenty, but I'm  
22 still trying to compose myself.

23 MS. FERTIG: Okay. Well, I'm just going to  
24 start. I just wanted to verify with the  
25 auditors, in the general discussion on this

1 project you stated that you did not communicate  
2 with any of the former employees.

3 MS. LEWIS: That is correct.

4 MS. FERTIG: Okay. And you also wrote that  
5 you handled the settlement payments by submitting  
6 an insurance claim.

7 MS. LEWIS: Per discussion with Risk, they  
8 indicated that it was handled through the -- a  
9 claim, one claim that was put in for the three  
10 persons.

11 MS. FERTIG: So my question on that would be,  
12 this was a separation agreement with three  
13 employees, how was that handled through  
14 insurance?

15 MS. LEWIS: From my general knowledge of  
16 working for government, typically, there would be  
17 communication --

18 MS. DAHL: Can you speak up just a little  
19 bit?

20 DR. LYNCH-WALSH: Yeah, is it possible to  
21 have her at the table because we have a couple of  
22 empty seats? Because we're all -- because those  
23 of us -- she's behind us.

24 MR. JABOUIN: Ms. Lewis, you could move next  
25 to Dr. Phillips. There are two chairs there.

1 MS. FERTIG: And Ms. Shaw is not here so we  
2 do have a chair over there.

3 DR. LYNCH-WALSH: Well, I was thinking if we  
4 shuffled, because that way all of us could see.

5 MS. FERTIG: Well, Mr. Bass is there.

6 DR. LYNCH-WALSH: Not Mr. Bass. Mr. Bass is  
7 the most important person in the room.

8 MS. FERTIG: Yeah.

9 MR. MAYERSOHN: And he didn't get a  
10 certificate of appreciation.

11 DR. LYNCH-WALSH: I'll make him up one.

12 MS. FERTIG: So, if I understand, you got the  
13 response from staff, I'm just gonna -- maybe I'm  
14 better directing this to staff, asking the  
15 question. You settled this by submitting an  
16 insurance claim. How is that how you handle a  
17 separation of employees? Or maybe Ms. Batista?

18 MS. BATISTA: So good afternoon. Good  
19 morning. I guess it's still morning.

20 So the way that these particular claims went  
21 forward, as I understand it, is that because  
22 there were settlements of claims that the  
23 employees were threatening against the district,  
24 it was a settlement -- it was just like a  
25 settlement of a case. So it went through the

1 risk management process.

2 MS. FERTIG: So, actually, in here it states  
3 that Florida Department of Education dated  
4 September 7th to Dr. Cartwright indicated that it  
5 was a follow-up of September 1st and stated that  
6 they found the district still had officials from  
7 the previous administration who guided failed  
8 decisions on school safety. If I go down to the  
9 bottom of that page, on or about September 8th  
10 they informed the three named employees to resign  
11 or go on leave while being investigated. In  
12 response employees executed separation agreements  
13 the next day in the case of two of them and four  
14 days later in the case of another.

15 So I guess -- I guess I really didn't pick up  
16 on this insurance part until I read this audit.  
17 It just seems an unusual way. Typically, when  
18 you deal with employees being investigated or  
19 something you're going through a 4.9 or one of  
20 the other policies and I'm just wondering how it  
21 evolved to this.

22 MS. BATISTA: So the best that I can explain  
23 is that it was a decision by the operations, by  
24 the superintendent to move through that process,  
25 and -- you know, because of the nature of the

1 separation agreement. So it wasn't -- you know,  
2 it didn't go through an investigation process.  
3 It didn't go through 4.9. It basically came  
4 about as a request, I would say, from the  
5 Department of Education via letter, and then the  
6 superintendent was placed in a position where,  
7 you know, she needed to take immediate action.  
8 And she chose to do that by, you know, asking the  
9 employees to resign and enter into an agreement.  
10 So they waived -- in those separation agreements  
11 they waived all kinds of claims against the  
12 district which would be tantamount or similar to  
13 when you enter into a settlement agreement after  
14 a case is settled, you know, a case that is filed  
15 in court.

16 MS. FERTIG: Right, I understand that. And  
17 then I don't see those agreements attached. So  
18 I -- I'm assuming you looked at their agreements  
19 because you made comments about non-disclosure  
20 agreements.

21 MS. LEWIS: Yes, we did.

22 MS. FERTIG: Okay. So I would just say, as  
23 we get into these findings and the other things,  
24 one thing that stood out to me is, this wasn't  
25 handled through the normal process where you

1 these employee -- 4.9 where you would handle an  
2 employee investigation. And I'm wondering if  
3 that triggered some of the other things that  
4 could have been recommended in this audit.

5 MS. BATISTA: That is potentially correct. I  
6 think it was a sense of urgency that, number one,  
7 to take -- I think immediate and swift action is  
8 what the letter called for from the  
9 superintendent. Obviously, if you go through the  
10 4.9 process that takes a long time and the  
11 results are not guaranteed. You're not going to  
12 be able to ascertain at the beginning of the  
13 investigation whether or not at the end of the  
14 investigation the employees will be recommended  
15 for termination or not, whether there will be  
16 enough basis or evidence to show that they, in  
17 fact -- there is just cause to terminate.

18 So I think to put to bed all of those  
19 concerns, that's why the reason why this was done  
20 the way it was done, you know, in a settlement --  
21 in a separation agreement type of document.

22 MS. FERTIG: So one thing that I didn't see  
23 noted in here was that we didn't follow the  
24 process that the district had established for and  
25 I just wanted to call it to everybody's attention



1 that the district does have processes to handle  
2 matters like this, typically, and that this did  
3 not follow any of those adopted processes that  
4 are in policy.

5 And I'm saying that because some of the  
6 recommendations are talking about policy changes,  
7 and, in fact, this didn't.

8 Dr. Lynch-Walsh?

9 DR. LYNCH-WALSH: Before I get into all my  
10 other stuff, I just wanted to have Ms. Batista  
11 clarify, you said they were threatening the  
12 district, the three employees that were  
13 separated.

14 MS. BATISTA: I know that -- that, you know,  
15 they raised the issue of fighting against the  
16 district for potential violation of their  
17 employment rights.

18 DR. LYNCH-WALSH: Okay. And they would have  
19 said that instead of taking 4.9?

20 MS. BATISTA: They would have, I suppose,  
21 said that. And, again, you know, I'm a little --  
22 I did not participate in the negotiations with  
23 the employees, so that would have been the  
24 superintendent.

25 DR. LYNCH-WALSH: And just to be clear, we do

1 not mean Dr. Smiley, this was Dr. Cartwright.

2 MS. BATISTA: Correct.

3 DR. LYNCH-WALSH: Just to clarify for  
4 everybody listening, that was not Dr. Smiley, she  
5 was not here, had nothing -- and it was not Dr.  
6 Wanza. It was Dr. Cartwright in response to thou  
7 shalt get rid of people mentioned in the grand  
8 jury report and she quickly picked three, and  
9 within -- was it even 24 hours that they had to  
10 decide? Which brings words like duress to mind.

11 So I'm trying to -- so I'm just trying to  
12 clarify -- I'm trying to clarify. So you're  
13 saying that they raised the issue of wrongful  
14 termination?

15 MS. BATISTA: Yes. I believe some of them  
16 did; yes.

17 DR. LYNCH-WALSH: Well, there's only three of  
18 them so --

19 MS. BATISTA: Well, I mean, I -- that's what  
20 I understood from Dr. Cartwright.

21 MS. FERTIG: So we could presume that three  
22 people raised a question of wrongful termination.

23 DR. LYNCH-WALSH: Okay. And also to clarify,  
24 just so we lay the groundwork in terms of what  
25 happened before we even get this to this report,

1 so they were told they were under investigation?

2 MR. AZZARITO: I can answer.

3 DR. LYNCH-WALSH: Yes, please do, Mr.  
4 Azzarito.

5 MR. AZZARITO: How are you doing? David  
6 Azzarito, Executive Director of HR.

7 I met with two of the individuals, I did not  
8 meet with all three. The conversation with the  
9 two that I met -- I believe there were  
10 conversations that were happening before I  
11 stepped in. When I stepped in it was, there is a  
12 possible investigation directed by that letter  
13 that came in from the state. There are other  
14 options if you wanted to resign. One of the  
15 individuals had enough years to retire, so we  
16 talked about that.

17 DR. LYNCH-WALSH: Okay. So you never told  
18 any of them that there was an investigation that  
19 had been initiated?

20 MR. AZZARITO: I told them, as far as I knew,  
21 at that point, there was no investigation that  
22 had been initiated.

23 DR. LYNCH-WALSH: So there would not have  
24 been anything from you verbally or in writing  
25 telling any of them that an investigation has

1       been initiated.

2               MR. AZZARITO:   Correct.  There is nothing in  
3 writing that says that I said.

4               DR. LYNCH-WALSH:  That was much less signed  
5 by you.

6               MR. AZZARITO:  I did not say they were under  
7 investigation.

8               DR. LYNCH-WALSH:  This letter is to inform  
9 you that an investigation has been initiated  
10 regarding your involvement in findings from the  
11 grand jury report.  You signed this.

12              MR. AZZARITO:  At the time there was not an  
13 investigation; as far as I knew.

14              DR. LYNCH-WALSH:  But that's what you put in  
15 writing on September 8th, 2022.

16              MR. AZZARITO:  Okay.

17              DR. LYNCH-WALSH:  The second sentence, please  
18 be advised you are immediately suspended with pay  
19 for the duration of this investigation pending  
20 board approval but effective immediately.

21              MS. AZZARITO:  Unless they resigned.

22              DR. LYNCH-WALSH:  You are directed to not  
23 enter any school board owned facilities nor  
24 attend any school-related activities or functions  
25 as a representative of Broward County Public

1 Schools. You are immediately to turn in your  
2 badge, your ID, blah-blah-blah, key, laptop,  
3 phone and all other BCPS property. You will be  
4 contacted to provide a statement regarding these  
5 allegations. You are entitled to have a  
6 representative of your choice at the meeting.

7 Signed, David Azzarito.

8 MR. AZZARITO: As far as I -- I signed the  
9 letter but there was not an investigation, as far  
10 as I knew, underway.

11 MS. FERTIG: Okay. So were they -- I'm  
12 sorry, I have to interrupt you.

13 So were they suspended pursuant to 4.9 or  
14 were -- I mean, were they -- yeah, were they  
15 suspended pursuant to 4.9 or -- I'm trying to --  
16 I'm trying to understand what school board  
17 policies came into play here. Because the only  
18 ones I'm aware of that we have spent years in the  
19 public working on as well as is 4.9. I know  
20 there's another one here, I have it, about  
21 employees have to self report if they've been  
22 arrested, but none of these individuals were  
23 arrested, charged or cited, as stated in the  
24 other policy which I can pull out.

25 DR. LYNCH-WALSH: So -- so how much time --

1 so this is September 8th. I'm looking at an  
2 employee separation agreement for another person  
3 dated September 9th.

4 So I just want everyone to understand the  
5 lack of time that passed here --

6 MS. DAHL: Yeah.

7 DR. LYNCH-WALSH: -- in terms of when they  
8 were told that they were to get out, and I  
9 believe one of them was escorted out, and another  
10 one was circled like a piranha and trotted  
11 downtown.

12 And when they signed these, and I think one  
13 of them, because they were old enough to retire  
14 had extra time to look it over, and then they had  
15 to sign this. So to answer your question, it  
16 doesn't sound like 4.9 was --

17 MR. JABOUIN: Well, the auditors have  
18 included this in their report that it was  
19 September 8th and then September 9th and  
20 September 12th.

21 DR. LYNCH-WALSH: Okay. So I just wanted to  
22 add some clarity as to -- because when they said  
23 they were threatening the district, if anyone was  
24 being threatened, it sounds like the three  
25 employees were being threatened, which I don't

1 know that that's in here. And then I have a  
2 packet of questions and comments.

3 MS. CARTER-LYNCH: Can I -- Can I --

4 MS. FERTIG: Yes.

5 MS. CARTER-LYNCH: I have a question. I want  
6 to get back to, is there a possibility -- because  
7 I'm trying to understand how it became an  
8 insurance issue.

9 MS. FERTIG: I was just going to go back to  
10 that. Thank you so much.

11 MS. CARTER-LYNCH: I just -- that just does  
12 not sit well with me and are we -- is that going  
13 to come back and haunt us down the line? Because  
14 it doesn't appear that the rules were followed,  
15 the policy, the school policy for separation was  
16 followed. And we're here talking about it's an  
17 insurance issue. That -- I'm just lost. So can  
18 somebody clue me in?

19 MS. FERTIG: And can I just add on to that?  
20 Would there be paperwork to substantiate the  
21 insurance claim?

22 MS. CARTER-LYNCH: Yes.

23 MS. FERTIG: And I just was stunned to read  
24 this, because I don't know see how this is an  
25 insurance issue.

1 DR. LYNCH-WALSH: And just from a  
2 housekeeping standpoint, you mentioned you didn't  
3 see the separation agreements. Why weren't those  
4 included and why wasn't the state statute that  
5 gets quoted, unless I missed it in here and it  
6 may be, but I don't think so, which is, what is  
7 it, 21.425, not included in backup?

8 I mean, I would think that those are four  
9 very relevant things, the three separation  
10 agreements and the state statute. Because one of  
11 the biggest things, the most pages in here is the  
12 district tap dancing around why it's not  
13 severance, which I've got to applaud, when BCPS  
14 goes down, they go down hard.

15 So far, no other state auditor general  
16 finding regarding severance, which normally they  
17 cited other districts because they gave them too  
18 much severance, no other district ever tried to  
19 claim hush money wasn't, that it wasn't  
20 severance. We're the only district that spent,  
21 and I've got to tell you, it was a great  
22 masterful job in this letter as to why it's not  
23 severance, but then what is it, so they don't  
24 come back and sue us, or, as I once characterized  
25 it, hush money? Because all the other districts



1 that got into trouble, they're like, oh, well, we  
2 gave them 20 weeks when it should have been six  
3 or our policy allows for six months when it  
4 should have been six weeks and they got dinged  
5 for -- but they freely admitted it was severance.

6 This is the only district that bypassed 4.9,  
7 made them sign like this and then argued with the  
8 attorney -- you know, argued to say that it's  
9 fine because it's not severance, it's money so  
10 that they wouldn't sue us for emotional harm and  
11 other things. But, again, why would you not  
12 attach the employment agreements and the state  
13 statute?

14 MS. FERTIG: Okay.

15 DR. LYNCH-WALSH: That I would like Mr.  
16 Jabouin to answer because it seems a really  
17 obvious thing to have given but he didn't.

18 MS. FERTIG: Oh, okay. You can provide those  
19 backup materials?

20 MR. JABOUIN: Yeah, these were provided to S.  
21 Davis. I think they can be provided. I'll  
22 check. But I think that they were -- they may  
23 have already been made public already.

24 DR. LYNCH-WALSH: They've been public for a  
25 long time.

1 MS. FERTIG: Okay. So let me just ask this  
2 question. Was the insurance claim submitted to  
3 you?

4 MS. LEWIS: We only have the checks that were  
5 issued from.

6 MS. CARTER-LYNCH: From the insurance  
7 company?

8 MS. LEWIS: From the insurance company.

9 MS. FERTIG: And the school board's  
10 self-insured?

11 MS. LEWIS: Yes, I believe so. I'm not sure.

12 MS. CARTER-LYNCH: You guys are self-insured;  
13 right?

14 MS. BATISTA: Yes, we are.

15 MS. CARTER-LYNCH: Okay. So there was no  
16 backup? That's what we're asking for; right?

17 MS. FERTIG: We're asking to --

18 MS. CARTER-LYNCH: I want to see what the --  
19 what initiated the insurance claim. How can you  
20 get an insurance check without an insurance  
21 claim? So I haven't seen the claim.

22 MS. LEWIS: They did submit a claim. I'll go  
23 back to Mr. Mackey and ask him for the  
24 documentation that was, that was submitted to him  
25 in order for the insurance company to process it.

1 MR. DE MEO: I have a few questions.

2 MS. FERTIG: Sure.

3 MR. DE MEO: So I'm not sure who can answer  
4 this. Did the district, and I'm not sure that  
5 this should be aired in public, but I'll ask, did  
6 the district determine that a settlement was  
7 expedient as opposed to fighting their wrongful  
8 termination claims?

9 MS. FERTIG: Can I ask you to clarify "did  
10 the district"? Do you mean did the  
11 administration or did the school board?

12 DR. LYNCH-WALSH: The school board had no  
13 knowledge. They never brought this to the school  
14 board.

15 MS. FERTIG: No, I think he's trying to get  
16 these answers on the record.

17 DR. LYNCH-WALSH: Yeah, no, I understand why  
18 he's asking.

19 MR. DE MEO: So who -- somebody sat down and  
20 made a determination that we should offer this  
21 money to these people because they've asserted  
22 some claims, I guess wrongful termination claims,  
23 and when you do a settlement sometimes an  
24 insurance company will tell you, look, there may  
25 be no merit to these claims but for 150 or

1       \$200,000 you're better off settling, it will cost  
2       much more to litigate. And if you don't take  
3       this settlement, then the insurance company, if  
4       you lose, they don't pay you.

5               So what I'm trying to find out is, was there  
6       that process? I'm sure there was that process  
7       where somebody said, yeah, either these claims  
8       are meritless, but it doesn't make sense to move  
9       forward because of the cost to fight it or there  
10      was merit and this is -- this is a good  
11      settlement, is that -- is that anywhere  
12      documented?

13             MS. BATISTA: If I may?

14             MS. FERTIG: Yes.

15             MS. BATISTA: So my understanding in the  
16      conversations that I had with Dr. Cartwright, it  
17      was that type of a thought process that was  
18      utilized. And I think the -- to Dr.  
19      Lynch-Walsh's point, I think the separation  
20      agreements are extremely germane to this whole  
21      process. Because I think it is important to note  
22      that they -- all three employees waived many,  
23      many, many rights that they would have had. So  
24      when -- when any individual but an employee  
25      waives rights that they normally would have, the

1 district or the employer or whoever they're doing  
2 the agreement with has to pay something in  
3 consideration. So the consideration for those  
4 waivers were the payments that they received.

5 You know, you can -- you can turn it into  
6 something else, but the reality is that they are  
7 giving up the right to apply to the district  
8 again; they're giving up the right to potentially  
9 speak under the first amendment and disparage the  
10 district; they're giving up their rights under  
11 Title 7; the Florida Civil Rights Act; the  
12 Americans with Disabilities Act; the Family  
13 Medical Leave Act; Equal Pay; Chapter 448; the  
14 Constitution of the state and the United States;  
15 executive orders; common-law. And so it's a  
16 pretty robust waiver of many rights, including  
17 indemnifying the district, the results of the  
18 indemnification clause in the agreement.

19 MR. DE MEO: Okay. If -- go ahead.

20 MS. FERTIG: Can I just break in? So what  
21 you're saying is, the rationale for an insurance  
22 payment would be that they would have persevered  
23 on a wrongful termination -- if they had sued the  
24 district for wrongful termination they would have  
25 persevered and that's why the insurance paid? Am

1 I understanding that?

2 MS. BATISTA: Right. So there was a decision  
3 made by -- by --

4 MR. DE MEO: Or the settlement amount would  
5 be less than the cost to litigate. That doesn't  
6 mean there was merit, but in a wrongful  
7 termination, I mean, they probably gave up a lot  
8 for a little.

9 Does the separation agreement provide for  
10 severance pay?

11 MS. BATISTA: No.

12 MR. DE MEO: No? Okay. And the  
13 recommendation -- you know, the auditors did a  
14 nice job on the report. I agree with Dr.  
15 Lynch-Walsh though, it would have been very  
16 helpful to have those documents she mentioned,  
17 the separation agreement, the law. And -- and I  
18 have a question for you. Did the state, and I  
19 don't recall, name these individuals?

20 MS. LEWIS: In the report, yes, they did.

21 MR. DE MEO: They did.

22 MS. LEWIS: Correct.

23 MR. DE MEO: And your recommendation to --  
24 seems to say that maybe the district, and I think  
25 it's probably a good idea, should provide in any

1 employment agreement as a condition of employment  
2 that if they are removed by some action by the  
3 state or the county or any authority over the  
4 school district that removes people by name, that  
5 there will be no separation -- or severance pay  
6 or that they acknowledge, as, you know, like  
7 liquidated damages that the district is free and  
8 clear. Is that what your recommendation is?

9 MS. LEWIS: Well, the recommendation now that  
10 the district -- I'm sorry, our recommendation  
11 based on the experience that the district had was  
12 potentially, you know, look at having some sort  
13 of policy in terms of how to deal with, whether  
14 it included putting it in a contract agreement or  
15 a separate policy, for instance, like 4.9. I  
16 mean, it would be something that would build over  
17 time considering this is something that's fairly  
18 new to the district and it's not day-to-day  
19 operations.

20 MR. DE MEO: I think that's a good idea. I  
21 also want to --

22 MS. FERTIG: Can we -- can I just suggest  
23 that we go through the recommendations. Are we  
24 finished with the first part of this? Because --

25 DR. LYNCH-WALSH: What's the first part?

1 MS. FERTIG: The first part is the  
2 Introduction which is where we found out they  
3 paid by insurance.

4 DR. LYNCH-WALSH: The Executive Summary I  
5 have a couple more highlights here.

6 MS. FERTIG: Do you mind if we wait on your  
7 next question?

8 MR. DE MEO: Well, this is related to the  
9 insurance, too.

10 MS. FERTIG: Okay. Because there's -- I  
11 think there are going to be a lot of questions on  
12 the non-disparagement.

13 MR. DE MEO: Oh, yeah. No, I'm not going  
14 there. Well, to follow up on the insurance, does  
15 the state have any culpability with regard to  
16 these claims? In other words, can we go back to  
17 the state, because they recommended it, and say,  
18 look, this is a cost that we had as a result.  
19 Does anybody know the answer to that or is that  
20 suicide?

21 MS. CARTER-LYNCH: That's suicide. And I'm  
22 still on what's the -- where is the paper trail?

23 MS. DAHL: Yep.

24 MS. CARTER-LYNCH: That's my question.

25 MS. FERTIG: Now we know there is one, so I



1       guess we'll be able to get that.

2           MS. CARTER-LYNCH:   Okay.  I would like to see  
3       the paper trail, because I'm trying to make sure  
4       that even though we can say all day long that  
5       they gave up this, they gave up that, you can sue  
6       anybody for anything, so it doesn't matter what  
7       they gave up.  But I just want to make sure that  
8       we're covered as a district in everything that  
9       we've done.  And they only made recommendations.  
10       We actually carried out the act.

11          MS. FERTIG:   So is there -- so I guess you're  
12       adding that to the list of documents that we  
13       would like to have provided.

14          MS. CARTER-LYNCH:   Yes.

15          MS. FERTIG:   Okay.  Dr. Lynch-Walsh?

16          DR. LYNCH-WALSH:   Okay.  So in the Executive  
17       Summary I'm going to have to add some  
18       clarification so we don't go down wrong roads  
19       here.

20          All right.  So around the middle of I, the  
21       letter from FLDOE addressed to Dr. Cartwright had  
22       more than just the three names.  But just to be  
23       clear, the person -- so key members of the prior  
24       superintendent's leadership team, staff directly  
25       named in the grand jury report and procurement

1 staff, the procurement staff person was above  
2 that, apparently Cartwright put into the Office  
3 of Safe Schools here and that got removed because  
4 that person is not named in the grand jury report  
5 because that person is a whistleblower for the  
6 grand jury report. So the three people were  
7 compromised to not remove the fourth person that  
8 is named in the grand jury report who remains  
9 employed here. So just to be clear, on II it  
10 gets to the single payment check and the auditors  
11 write, it is our understanding single payments  
12 were not subject to specific formulas or  
13 components that had a defined value that was  
14 negotiated and agreed upon by the parties. As a  
15 result we were not able to perform a  
16 recalculation for these amounts and were not  
17 privy to the negotiations.

18 Okay. But you know the guy who negotiated,  
19 the Executive Director of HR is available;  
20 correct?

21 MS. LEWIS: Yes, and we spoke with him.

22 DR. LYNCH-WALSH: Okay. So how did they  
23 arrive at the different amounts above and beyond  
24 accrued vacation and in the case of Ron Morgan  
25 sick time?

1 MS. LEWIS: Based on our understanding it was  
2 negotiated. And as we said in our report, we  
3 didn't have any privy to how that number was  
4 derived.

5 DR. LYNCH-WALSH: Okay. But you could speak  
6 -- would negotiated, who was in negotiations with  
7 the three individuals?

8 MR. AZZARITO: I was in negotiation with two  
9 of them, Moquin and Morgan.

10 DR. LYNCH-WALSH: I'm sorry?

11 MR. AZZARITO: Moquin and Morgan.

12 DR. LYNCH-WALSH: Okay. And there was no  
13 negotiation with Watkins.

14 MS. AZZARITO: I did not speak with Dr.  
15 Watkins.

16 DR. LYNCH-WALSH: Who did?

17 MS. BATISTA: I believe Dr. Doyle did the  
18 negotiations with Mr. Watkins.

19 MR. JABOUIN: Dr. Doyle is not in today.

20 DR. LYNCH-WALSH: That's just -- I just can't  
21 even. So we sent the Deputy Superintendent of  
22 Teaching and Learning to -- who, as far as I  
23 know, has zero law, legal acumen, expertise, to  
24 negotiate --

25 MR. JABOUIN: Dr. Doyle represented to me

1 when I asked her questions that she did not  
2 negotiate, that she had some instructions that  
3 she followed on that end.

4 DR. LYNCH-WALSH: Who gave her the  
5 instructions?

6 MR. JABOUIN: That was her -- I asked her the  
7 question and --

8 DR. LYNCH-WALSH: Who gave her the  
9 instructions?

10 MR. JABOUIN: I'm not aware of who gave her  
11 the instructions, but I asked her if she  
12 negotiated.

13 DR. LYNCH-WALSH: Okay.

14 MS. FERTIG: I just want to get on the record  
15 that Ms. Batista has said that it was not her.  
16 But she said that down there, I just -- and it  
17 wasn't you, so somebody else.

18 DR. LYNCH-WALSH: I'm very concerned that we  
19 don't have an understanding of, because as to  
20 your point earlier, they gave up a lot and got  
21 very little in return. But, also, to point out  
22 again, that this was all done within the space of  
23 like 24 hours, which is, from my perspective,  
24 what we call under duress.

25 MS. FERTIG: Can I just -- can I just ask,

1 because I thought of it while someone was asking  
2 that last question, who were the two individuals  
3 that signed within 24 hours and who was the one  
4 that signed on the 12th.

5 MS. CARTER-LYNCH: Moquin signed on the 12th.

6 MR. AZZARITO: On the 12th was Morgan. Mr.  
7 Morgan signed on the 12th because I met him at  
8 Benefits. He was retiring.

9 MS. FERTIG: Okay. And the other two  
10 individuals had 24 hours, basically.

11 DR. LYNCH-WALSH: Just to be clear, because  
12 of his age, Morgan was legally able --

13 MS. FERTIG: Able to retire.

14 DR. LYNCH-WALSH: No, no, not the retirement,  
15 the time. Because it is a law, and correct me if  
16 I'm wrong, but because of his age he was allowed  
17 more time to decide. But it was still  
18 essentially a duress-esque situation.

19 MS. AZZARITO: Mr. Morgan asked in an email  
20 to get more time to talk to legal counsel?

21 DR. LYNCH-WALSH: Right. But he's allowed to  
22 because of his age.

23 MR. AZZARITO: It wasn't because of his age.  
24 He asked. I mean, it might be, but he asked and  
25 I said, okay.

1 DR. LYNCH-WALSH: All right. So can I  
2 continue? Because I still have the floor.

3 MS. BATISTA: If I may, Dr. Lynch-Walsh,  
4 would you like an explanation on the age issue?

5 DR. LYNCH-WALSH: Sure.

6 MS. BATISTA: So all three employees were  
7 above the age of 40, so, therefore, all of them  
8 were entitled to additional time under the Age  
9 Discrimination Act. And, in fact, all three --  
10 well, at least two of the agreements contain  
11 language that allows them to, even though it was  
12 a very short period of time in which they  
13 considered and signed these agreements, there is  
14 language in the agreements that states that if  
15 they wish to revoke the agreement they have seven  
16 days to revoke or seven days to consider and 21  
17 days to revoke. They do not have to use the  
18 entire period of time but they did sign those  
19 agreements that contained that language.

20 DR. LYNCH-WALSH: Okay Roman numeral III, the  
21 use of sick time to extend an employee's date of  
22 departure is not specifically addressed in the  
23 districts policies or state law. Mr. Moquin in  
24 his letter of resignation indicated that he will  
25 utilize his sick time for any and all workdays

1 between September 12th and December 2nd, 2022.

2 This as a point of negotiation was accepted and  
3 agreed to by the district. And that relates and  
4 I am going to pick up Scott's list here.

5 MS. FERTIG: Well, if we could -- could I ask  
6 -- could I ask that we do this finding, by  
7 finding, recommendation by recommendation?

8 DR. LYNCH-WALSH: Well, I'm still on the  
9 Executive Summary.

10 MS. FERTIG: I know. I just, there's a  
11 specific non-finding on this and I thought that  
12 might be a good place.

13 DR. LYNCH-WALSH: Okay. So I can come back  
14 to that.

15 In their recommendations it mentioned, again,  
16 including a non-disclosure clause, which is in  
17 direct conflict with the statute. And I'm kind  
18 of curious why auditors would recommend something  
19 that is prohibited by statute.

20 And then finally -- no, I think that's all on  
21 the Executive Summary. And we're going to  
22 definitely need more time.

23 MS. FERTIG: Okay. So I'm going to just now  
24 start on page 4, if everybody wants to, with Task  
25 1, request documentation to gain an

1 understanding, the circumstances and decisions  
2 made relative to the payment. And are there  
3 comments on that page? There's no finding; no  
4 recommendation; no management response.

5 DR. LYNCH-WALSH: I think we actually just  
6 discussed that.

7 MS. FERTIG: At length; yeah.

8 DR. LYNCH-WALSH: So, but there's no finding  
9 and no recommendation.

10 So what I just recounted here about the  
11 nature and timing, were you aware that, in fact,  
12 Mr. Morgan had been given a letter, I don't know  
13 if the other two were, stating that he was under  
14 investigation?

15 MS. LEWIS: No, we did not.

16 MS. FERTIG: You did not receive that backup  
17 material?

18 MS. LEWIS: Correct.

19 MS. FERTIG: Thank you.

20 DR. LYNCH-WALSH: Okay. And so was anything  
21 that I just related to you -- because it says  
22 request documentation to gain an understanding of  
23 the circumstances and decisions made relative to  
24 the payment. Yeah, so I don't know if the thing  
25 that's shocking is that there's no finding, no



1 recommendation, no management response.

2 MS. STRAUSS: Yeah, and to that, I would like  
3 to go to Mr. Travis's final question. Since  
4 there was no finding, no recommendation, no  
5 management discussion, how much were you all paid  
6 for this audit?

7 MS. LEWIS: Our fee was \$45,000.

8 MS. STRAUSS: \$45,000. How many hours did  
9 this take you.

10 MS. LEWIS: I would have to go back into our  
11 system, but it did take some time simply because  
12 of the research and having to speak with folks  
13 and understanding all of the documentation.

14 MS. STRAUSS: And how many staff were working  
15 on this audit?

16 MS. LEWIS: Two.

17 MS. STRAUSS: Two. Hmm. Okay.

18 MS. FERTIG: Okay. So do you want to  
19 continue with your documentation? So that's a  
20 document you did not have on this.

21 MS. LEWIS: Right.

22 MS. FERTIG: You did not have the document  
23 that she said about the --

24 MS. LEWIS: No, we didn't.

25 DR. LYNCH-WALSH: You didn't ask if the

1 district for any -- like everyone here is asking  
2 for paper trails and you didn't ask about what  
3 evidence that they were threatening to sue the  
4 district or anything that the district had spoken  
5 to them about?

6 MS. LEWIS: We weren't aware of any of those  
7 discussions. We dealt primarily with HR, the --  
8 it's the accounting department that does the  
9 payroll, Mr. Jabouin.

10 DR. LYNCH-WALSH: Okay. So you guys were  
11 construing this to strictly mean the payment not  
12 the way by which they got to the payment? For  
13 Task 1.

14 MS. LEWIS: For Task 1 in our conversations  
15 we asked for everything that could help us in  
16 terms of understanding the whole situation and  
17 then from the DOE letter how we got to the  
18 amounts that were paid, the agreements, and,  
19 again, it wasn't until very late in the process  
20 that we realized that claim was put in when we  
21 asked for copies of the checks that were written  
22 to each employee.

23 DR. LYNCH-WALSH: So then shouldn't they --  
24 you said you realized late in the process that a  
25 claim was put in. Shouldn't they have told you

1 that if you were asking them for everything that  
2 could help you?

3 MS. LEWIS: I believe so.

4 DR. LYNCH-WALSH: So is that a finding that  
5 they withheld that? I mean, maybe because I  
6 glossed over the insurance --

7 MS. FERTIG: Well, let's stick to --

8 DR. LYNCH-WALSH: So we'll get to that. So  
9 if nobody has anything on Task 1, my questions  
10 start after that, unless --

11 MS. FERTIG: All right. Well we're going to  
12 number 2 now, which is -- hang on. I just wanted  
13 to write down "documentation", so when we get to  
14 the end of this we can make a list.

15 Okay. Task 2, conduct interviews, gather  
16 requisite information from departments and  
17 district personnel who have required  
18 documentation, knowledge of policies, procedures,  
19 rules and references to federal and state laws.  
20 Departments/Sections including but not limited to  
21 Human Resources & Equity, Payroll and Accounting.  
22 And there are no findings, no recommendations, no  
23 management response.

24 Any comments on this one? On Task 2.

25 MS. CARTER-LYNCH: It appears to me -- it

1 appears to me that a lot of their information  
2 that we're getting from the audit is based on the  
3 fact that they didn't have the information.

4 That's what it appears to me. Because I think,  
5 had they been given everything that they were  
6 asked for, they could have probably done a more  
7 comprehensive audit on these different tasks.

8 MS. FERTIG: Well, let's follow through the  
9 rest of it and let's see what recommendations we  
10 might have.

11 So we have nothing on Number 2.

12 Number 3 we have, based on the board BB-1  
13 Item of December 13th, 2022 regular meeting  
14 agenda, prepare a request for a legal opinion  
15 from either the Florida Auditor General or the  
16 Florida Attorney General regarding the separation  
17 agreements that were recently negotiated and  
18 executed by district administration. The opinion  
19 should provide a determination if the three  
20 agreements collectively were in compliance with  
21 state law.

22 I have a couple comments on this but I'll  
23 defer to anybody else that wants to go ahead and  
24 ask them. There were no findings, no  
25 recommendations, no management response.

1           So does anybody have a comment on this  
2 section?

3           DR. LYNCH-WALSH: I just want to make sure I  
4 make the comment on the right section because  
5 later on there is an observation about maybe they  
6 should have requested the opinion before doing  
7 the action. It's sort of like maybe they should  
8 know that water is wet. But SDA contacted the  
9 Florida Auditor General's office about requesting  
10 an opinion, we spoke with blah-blah-blah. In his  
11 reply to one of our emails he indicated that  
12 while section 11.45 Florida Statutes authorizes  
13 the Auditor General to perform audits of state  
14 and local governments, the Auditor General is not  
15 authorized to issue legal opinions. He declined  
16 to answer.

17           So how -- so this is the task where you're  
18 looking at whether they were in compliance with  
19 state law with the separation agreement. I guess  
20 there is a lot of commingling, so it's hard for  
21 me to -- because the thing about state law says  
22 you cannot prohibit people from speaking, Florida  
23 Statute 215.425. And yet there's no finding.  
24 Because, again, there's no finding, no  
25 recommendation, no management response.

1 MS. FERTIG: This is specifically on the  
2 Auditor General and the Attorney General, so my  
3 question is, first of all, they said -- my  
4 understanding, they didn't -- it was -- since the  
5 district had already taken the --

6 DR. LYNCH-WALSH: Action.

7 MS. FERTIG: -- action, they were not going  
8 to give you advice on whether it could be taken  
9 or not, but the other part of that question is,  
10 did they indicate in any way that they were  
11 investigating the actions of the district in  
12 making those payments?

13 MS. LEWIS: No, they did not.

14 MS. FERTIG: Okay. And that would be true  
15 with both Auditor General and -- in the Auditor  
16 General's report are they going to be doing any  
17 further investigation of this?

18 MS. LEWIS: Based on our discussions with  
19 them at the time; no.

20 MS. FERTIG: Okay. Thank you. Yes?

21 DR. LYNCH-WALSH: Okay. So you guys agreed  
22 to do Task 3. So does that mean you were unaware  
23 that the Florida Attorney General does not opine  
24 on actions already taken?

25 MS. LEWIS: That's what was stated in their

1 response to the request for opinion.

2 DR. LYNCH-WALSH: No, no. But that's one of  
3 the tasks that is part of the scope of this  
4 engagement. You were to -- because based on the  
5 Board Item BB-1 prepare a request for a legal  
6 opinion. The opinion should provide a  
7 determination if the three agreements  
8 collectively were in compliance with state law.  
9 This is a task that you were -- that you did as  
10 part of the engagement?

11 MS. LEWIS: That's correct. And based on our  
12 observations the Attorney General would not opine  
13 based on the actions already being completed in  
14 the sense that the agreements were executed and  
15 the payments were already made.

16 MR. MAYERSOHN: So I think what Dr.  
17 Lynch-Walsh is asking, why wouldn't that be a  
18 recommendation moving forward, is that you  
19 can't -- I mean, again, the attorney is saying  
20 that's -- that's their protocol, they're not  
21 going to give you an opinion on something that  
22 happened already. So why wouldn't the  
23 recommendation be that in the future, if the  
24 district is looking for to audit or to make  
25 recommendations, they do that prior to creating

1 an action; would that be a recommendation based  
2 upon what you were provided?

3 MS. LEWIS: I can agree with that.

4 MS. FERTIG: Well, that's on Task 3, that you  
5 would --

6 MR. MAYERSOHN: So would you include that in  
7 the audit? Would you amend your audit to include  
8 that in there?

9 MS. LEWIS: Yes, we can.

10 MS. FERTIG: Okay. That's on Task 3.

11 MR. JABOUIN: Don't you have something on  
12 that subject?

13 DR. LYNCH-WALSH: It's on page 18 as an  
14 observation, but it doesn't make it to the level  
15 of a finding or a recommendation, which you have  
16 fixed. But I'm just saying, it isn't that they  
17 don't know that they should have done it before,  
18 but they just didn't put it where it should have  
19 been.

20 MS. LEWIS: Well, on page 18 of the report I  
21 think we had already spoken about this where we  
22 recommended that a policy be implemented by the  
23 board.

24 DR. LYNCH-WALSH: But that's in response to  
25 Task 6 as opposed to -- essentially, understand



1 that what -- what happened in Task 3 is you kind  
2 of engaged in asking for an opinion after they  
3 already did something instead of -- and so,  
4 basically, it's like you were led down the garden  
5 path that you could actually get an opinion on a  
6 past action.

7 MS. FERTIG: So what you're saying -- so what  
8 Mr. Mayersohn said and I think you're echoing is  
9 that perhaps it could have been indicated, that,  
10 and then made a recommendation to seek an opinion  
11 prior to action in the future.

12 DR. LYNCH-WALSH: Well, I'm going beyond that  
13 to say, as auditors, I'm not clear on why they  
14 didn't have an understanding that the Auditor  
15 General -- the Florida Attorney General is  
16 unlikely to opine on something you already did  
17 because usually they're looking for guidance on  
18 something rather than a justification of your  
19 past action. Which that gets into in their  
20 letter itself. So I'm good with Task 3. I'm  
21 good with Task 3.

22 MS. FERTIG: Okay. Mr. Mayersohn, and I'm  
23 keeping track of these, and maybe not doing a  
24 great job, I was going to suggest one motion at  
25 the end, but we can do them finding by finding if

1 you want to. What's the preference? Do you want  
2 to go ahead and make a motion on that?

3 MR. MAYERSOHN: I will.

4 MS. FERTIG: Okay. So you're asking -- go  
5 ahead.

6 MR. MAYERSOHN: So I'm asking the auditors to  
7 make a recommendation that, again --

8 DR. LYNCH-WALSH: Have a finding first and  
9 then a recommendation.

10 MR. MAYERSOHN: Well, a finding that, again,  
11 what was clarified is that the Attorney General  
12 doesn't opine on items that have occurred, that  
13 if the district is looking in the future to have  
14 the Attorney General opine, that it should be  
15 prior to performing an action.

16 MR. JABOUIN: I just want to make a point,  
17 Mr. Mayersohn. So, obviously the former  
18 superintendent is not here at this meeting and a  
19 lot of the things that occurred happened under  
20 the direction of the former superintendent. So  
21 in this type of a finding, who would respond to  
22 it? Like somebody here at the district would  
23 probably say that they would consider it in the  
24 future, but had the former superintendent been  
25 here that would be the expectation from that

1 person is what I think.

2 MS. FERTIG: Well, I would disagree with  
3 that.

4 MR. MAYERSOHN: I would suggest, again, that  
5 the attorney would weigh in on that. I mean, he  
6 or she would be the one that would have that  
7 information, that experience, that knowledge.  
8 And there are times that the board may or may not  
9 overrule that, but I would -- the superintendent  
10 may not understand the legal ramifications.

11 MS. FERTIG: And plus, aren't we trying to  
12 prevent some of these things from happening in  
13 the future so we just have a clear recommendation  
14 that under anybody, 20 years from now, if they  
15 want an opinion, they seek it before they take  
16 the action rather than after they take the  
17 action.

18 MS. CARTER-LYNCH: And it shouldn't matter  
19 who the superintendent is.

20 MR. DE MEO: You know, I think there's some  
21 confusion here. First Dr. Cartwright was cited  
22 for not acting and then it looks like with some  
23 haste she acted; okay. So that's number one.  
24 How do you seek an advisory legal opinion on  
25 something from the state, you know, it's going to

1 take months, when you have a sense of urgency? I  
2 think this recommendation also points out that  
3 they should get legal counsel either from within  
4 the district or outside counsel to opine on the  
5 proposed settlement. I think that would be  
6 sufficient. I don't know why you would go to the  
7 state for such an opinion in any case. But if  
8 that wasn't followed I do have some concern about  
9 that. Why wouldn't you seek counsel's advice on  
10 the proposed settlement? Are we saying there was  
11 no consultation with legal counsel with regard to  
12 these agreements?

13 MS. CARTER-LYNCH: Can I interrupt everybody  
14 for a second? I have to leave. I don't have a  
15 choice. Can I -- can I call in to continue  
16 listening?

17 MS. FERTIG: Do we have a quorum?

18 MR. JABOUIN: We do. I believe that we have  
19 room in the dialing number. Ms. Marquardt can  
20 give you that number.

21 MS. CARTER-LYNCH: Okay. That would be  
22 great.

23 MR. DE MEO: So is -- is -- I'll follow up.  
24 Was legal counsel, either internal, I don't  
25 know if Ms. Batista can answer that, or external

1 legal counsel consulted with regard to these  
2 settlement agreements?

3 MS. LEWIS: My understanding is that it was  
4 done internally.

5 MR. DE MEO: So legal counsel of some sort  
6 was consulted.

7 MS. LEWIS: That's correct.

8 MS. FERTIG: Let's just hear it from Ms.  
9 Batista; if you don't mind.

10 MR. DE MEO: Sure.

11 MS. BATISTA: So, yes, the answer is yes. At  
12 some point I did consult and I looked at the  
13 agreements; yes.

14 MS. FERTIG: But you weren't involved in the  
15 initial discussions?

16 MS. BATISTA: I wasn't involved in any of the  
17 negotiations or discussions that I know the  
18 superintendent did have before Mr. Azzarito  
19 became involved, I know she did have discussions  
20 with the employees. I -- I was not involved in  
21 any of those discussions. I was involved in  
22 ultimately reviewing Mr. Morgan's and Mr.  
23 Moquin's agreements.

24 MR. DE MEO: So I don't understand what the  
25 big concern here is. I'm not even sure I

1 understand the recommendation.

2 DR. LYNCH-WALSH: There was no  
3 recommendation.

4 MR. DE MEO: It was to consult, I thought to  
5 consult --

6 MS. FERTIG: Well, Mr. Mayersohn's made a  
7 motion that in the future if they are going to  
8 seek the Attorney General or the -- now that  
9 that's been pointed out to the district, in the  
10 future if they're going to seek an opinion from  
11 either the Attorney General or the Auditor  
12 General that they seek that opinion before they  
13 take action. It doesn't mean they have to seek  
14 an opinion, it just means that if they do seek it  
15 they should be in compliance with what we now  
16 know to be the case.

17 MR. MAYERSOHN: I mean, there are times that  
18 a board may turn around in consultation with  
19 their own attorney and decide that they're going  
20 to go forward but they want to seek action from  
21 a -- whether it's the state attorney or whomever  
22 it may be, with the understanding -- this would  
23 kind of put that understanding to the board in  
24 saying that, well, if you perform the action  
25 you're seeking -- your opinion is not going --

1 you're not going to get an opinion.

2 MS. FERTIG: So we have 20 minutes left, so  
3 I'm going to just -- can we vote this up or down,  
4 is that okay, and then move to the next thing?  
5 And this is on Task 3.

6 Do you all need us to repeat the motion,  
7 which is simply that you would ask for the  
8 opinion before the action?

9 DR. LYNCH-WALSH: Well, I think it was to  
10 amend.

11 MS. FERTIG: It's to amend the report to  
12 include that as a recommendation.

13 Yes, ma'am.

14 MS. LEWIS: I want to bring to your  
15 attention, again, on page 18 we have it as an  
16 observation and a recommendation that the board  
17 contemplate, in hindsight, the district's  
18 administration should have considered requesting  
19 an independent opinion from the Office of  
20 Attorney General or Special, slash, outside  
21 counsel, as well as notify the district board  
22 members prior to the execution of the agreements.  
23 Our recommendation was that the board should  
24 contemplate establishing a policy or policies for  
25 the administration to create and implement

1 procedures to address occurrences similar to the  
2 Florida Supreme Court Case SC19-240 now that the  
3 district has had that experience. The policy  
4 should require administration to create a process  
5 memo to document, in general terms, the  
6 methodology and rationale used in the negotiation  
7 of settlement terms.

8 MS. FERTIG: So I guess the question is,  
9 could that have been put on -- on -- on number 3?

10 MS. LEWIS: Initially, we had it as a  
11 finding, but after some discussion, we decided to  
12 put it in a separate section.

13 MS. FERTIG: After discussion --

14 DR. LYNCH-WALSH: Discussion with whom?

15 MS. LEWIS: Internally with the -- internally  
16 with the firm as well as Mr. Jabouin.

17 DR. LYNCH-WALSH: Oh, there it is.

18 MS. STRAUSS: There we go.

19 MS. FERTIG: Can we just take -- can we just  
20 take that section and move that to Task 3? So  
21 can that be your new motion; withdraw your other  
22 motion?

23 MR. MAYERSOHN: So I'm withdrawing my 20  
24 other million motions.

25 DR. LYNCH-WALSH: Well, then you can repeat,



1 it says -- you can use the same language.

2 MR. MAYERSOHN: Right. I would like to take  
3 the additional observation on page 18 and move it  
4 to Task 3.

5 DR. LYNCH-WALSH: 3 as a finding --

6 MR. MAYERSOHN: Correct.

7 DR. LYNCH-WALSH: -- and repeat the  
8 recommendation.

9 MR. MAYERSOHN: Correct.

10 MS. FERTIG: Okay.

11 DR. LYNCH-WALSH: Second.

12 MS. FERTIG: All in favor?

13 COMMITTEE MEMBERS: Aye.

14 MS. FERTIG: Opposed?

15 (No response.)

16 MS. FERTIG: Okay. Great. We're on Task 4,  
17 gain an understanding of personnel/position  
18 status and contract requirement related to  
19 employer group, example ESMAB --

20 DR. LYNCH-WALSH: ESMAB.

21 MS. FERTIG: I'm sorry. Calculate and  
22 conclude if the contract -- I think we're about  
23 to lose our quorum. Are we about to lose our  
24 quorum?

25 MS. STRAUSS: And I'm leaving.

1 MR. JABOUIN: Six out of 11 is still quorum.

2 MS. FERTIG: Okay. Calculate and conclude if  
3 the contract portion of the payouts relating to  
4 separation are mathematically correct in  
5 accordance with federal and state laws. And on  
6 this particular one they do have findings. It  
7 was noted that a non-disclosure clause was not  
8 included. And while this is not necessary in  
9 this situation the district should consider the  
10 use of it.

11 Okay. And then we did get responses. The  
12 district will take this recommendation into  
13 consideration from Human Resource and Equity and  
14 from legal. I think they're raising some  
15 questions about it in terms of Florida statute.

16 So, yes, go ahead.

17 DR. LYNCH-WALSH: Okay. So, this is where we  
18 have a problem, a couple of -- and I'm just  
19 trying to keep all these tasks straight, because  
20 we have vacation, so this one was about vacation  
21 and the non-disclosure. So blah-blah-blah-blah.  
22 I thought you said "non-disclosure".

23 MS. FERTIG: Yeah.

24 DR. LYNCH-WALSH: Oh, okay. Finding, it was  
25 noted that a non-disclosure clause was not

1 included in the separation agreement. Okay. Can  
2 you explain why that was a finding when it's  
3 specifically prohibited in Statute 215.425.

4 MS. LEWIS: Based on the General Counsel's  
5 office 215.425 did not apply to this situation in  
6 terms of severance. 215.425 specifically  
7 addresses severance.

8 DR. LYNCH-WALSH: It also covers vacation  
9 pay.

10 MS. LEWIS: And, again, there was no -- we  
11 found no policies, we found no state laws, we  
12 found nothing other than 1001, which covers  
13 schools that limits or determines that it cannot  
14 be a part of an agreement with a negotiated  
15 contract.

16 DR. LYNCH-WALSH: There's a conflict here.

17 MS. FERTIG: So you're saying this was not  
18 severance, this was an insurance settlement is  
19 what you're saying?

20 MS. LEWIS: I'm not saying that. I'm saying  
21 that an insurance settlement based upon the  
22 General Counsel's writing and opinions to me and  
23 us, that that section does not apply because this  
24 is not being characterized as severance.

25 MS. FERTIG: Right. Okay. Thank you.

1 MR. DE MEO: So does the counsel agree?

2 MS. BATISTA: So I absolutely agree that the  
3 agreements, the separation agreements, are not  
4 severance pay, and, therefore, they do not invoke  
5 215.425.

6 MR. DE MEO: Can I follow up with that?

7 MS. BATISTA: Uh-huh.

8 MR. DE MEO: Isn't it generally desirable to  
9 have non-disclosure and non-disparagement as part  
10 of any separation agreement or almost part of  
11 anything?

12 MS. FERTIG: We're going to take a  
13 five-minute pause. I'm sorry. Go ahead.

14 I just had a request to adjourn for five  
15 minutes.

16 (A brief recess was taken.)

17 MS. FERTIG: Okay. Are we ready to go back  
18 on?

19 Okay. We're going to start again. Is my  
20 microphone working? Can you not hear me?

21 MR. TURSO: I can hear you but your mike is  
22 not on.

23 MS. FERTIG: Okay. Here we are.

24 We are reconvening now. Thank you.

25 So we were on separation pay, number 5, are

1 we good with that?

2 DR. LYNCH-WALSH: Four.

3 MS. FERTIG: Determine if it was timely and  
4 in accordance with established rules. And on  
5 this one there seemed to be concern, I'm going to  
6 summarize because we're running out of time, with  
7 the fact that the check was delivered one day  
8 early, but I felt like there were -- I personally  
9 felt like the explanation was sufficient on this.  
10 Just, you know, you put it in overnight mail and  
11 who knows when it will get there anymore, like  
12 five or six weeks later.

13 Anyways, okay, yes. Did you want to go back  
14 to 4?

15 DR. LYNCH-WALSH: No, no, no, on 5 I find it  
16 interesting, the fact that he got it, what was it  
17 a day early or something?

18 MS. FERTIG: Yeah.

19 DR. LYNCH-WALSH: Is a finding --

20 MS. FERTIG: Yeah.

21 DR. LYNCH-WALSH: -- but then on 6 --

22 MS. FERTIG: Which we're going to now.

23 DR. LYNCH-WALSH: Right. Is not a finding.

24 MS. FERTIG: Any other comments on 5?

25 (No response.)

1 MS. FERTIG: Okay. We're going to go to  
2 number 6. Investigate whether the use of sick  
3 time can be used to extend the last day of  
4 separation in light of other documents, i.e.,  
5 resignation, retirement and termination.

6 Okay. There's no finding, no recommendation,  
7 no management response.

8 Dr. Lynch-Walsh did you say you had a  
9 comment?

10 DR. LYNCH-WALSH: Yeah, I have practically  
11 the whole page highlighted.

12 MS. FERTIG: Okay.

13 DR. LYNCH-WALSH: So, just to back up,  
14 because this entire argument hinges upon the  
15 assertion that none of this is severance. It's  
16 all about so they don't -- they gave up their  
17 rights so they don't sue the district and nothing  
18 we gave them was severance. So I now have the  
19 question, and, yes, they were named in the grand  
20 jury, but so was somebody else who has not been  
21 terminated, and this was all about, you know, a  
22 certain mutually separated superintendent keeping  
23 her job and so she threw three to the wolves, and  
24 -- as quickly as she could, and that's why, yes,  
25 she acted quickly, but she did have time.

1 MS. FERTIG: We just only have a couple --

2 DR. LYNCH-WALSH: Yeah, I know.

3 MS. FERTIG: -- so get to the point. Thank  
4 you.

5 DR. LYNCH-WALSH: All right. So sick leave,  
6 I get all the tap dancing, but what I'm having  
7 trouble trying to get around is that Policy 4400  
8 says that for sick leave for more than three  
9 consecutive days requires the attending  
10 physician's medical statement verifying the  
11 illness or situation of the individual involved.  
12 In the case of Mr. Moquin a medical statement was  
13 not provided by a physician. The use of sick  
14 time after the resignation date was a negotiated  
15 item that is part of the single payment section  
16 of the separation agreement.

17 Okay. There's no getting around it, there is  
18 a policy that they did not comply with, and  
19 that's not even a finding here.

20 MS. LEWIS: Again, based on the separation  
21 agreement not being subject to Florida Statute  
22 215 --

23 MS. FERTIG: Can I just add to that question  
24 so she can answer it all at one time? Was the  
25 sick leave paid out of another account or was it

1 paid out of insurance dollars?

2 MS. LEWIS: Everything was -- well, you know  
3 what, I'm not sure. I'm not sure about that.

4 But going back to Task 5 pretty quickly, the task  
5 required whether the payments were made timely,  
6 so that's why that was a finding because of the  
7 task.

8 MS. FERTIG: Okay. But on this one you're  
9 questioning why a policy wasn't followed in  
10 getting a note past three days and then also was  
11 this all paid out of the insurance fund or was it  
12 paid out of -- was the district sick leave paid  
13 out of district funds?

14 MS. LEWIS: The single payments were paid  
15 from insurance. This other payment, we presume,  
16 and I can double-check with -- with the  
17 accounting department as to whether it was from  
18 general funds.

19 DR. LYNCH-WALSH: Okay. I want to restate my  
20 question because I want to make sure I'm getting  
21 an answer. The policy requires after three --  
22 for more than three consecutive days that you get  
23 a note verifying the illness. This was like two  
24 months' worth of sick leave that was used. How  
25 is that not a Policy 4400 violation for which



1 there should have been a finding and a  
2 recommendation? Please help me out.

3 MS. LEWIS: Because it was tied to the  
4 separation agreement.

5 DR. LYNCH-WALSH: It doesn't matter. He's  
6 using sick leave.

7 MR. DE MEO: I took this to -- I read it  
8 to -- it says it was negotiated. Therefore, it's  
9 not pursuant to any policy. It's like maybe you  
10 guys put too much in there and it gives the  
11 impression that this policy was violated. I  
12 certainly -- I had to read it several times, but  
13 if it were negotiated it's not subject to any  
14 policy. That's the way I read it.

15 MS. FERTIG: And that, I think, raises a  
16 question, an interesting question of whether or  
17 not you can negotiate away policies.

18 DR. LYNCH-WALSH: And negotiate say sick  
19 leave after you leave. Because nobody else, you  
20 use it -- I mean, maybe I'm misunderstanding. Is  
21 sick time not something you use it or lose it  
22 around here?

23 DR. WANZA: No.

24 DR. LYNCH-WALSH: No, you what?

25 DR. WANZA: So let me state for the record, I

1 have nothing to do with any of this. I'm only  
2 answering the question about sick leave. I'm  
3 only answering the question about sick leave.

4 Your sick leave rolls and you can cash it in  
5 when you retire and you use it as you need it or  
6 you can use it as you need it.

7 DR. LYNCH-WALSH: The retire I get. I saw  
8 that. Mr. Morgan retired. I get that.

9 DR. WANZA: It is vacation earning employees  
10 that on June 30th of each calendar year, if you  
11 are over the cap of hours, you lose those hours.  
12 So right now, I'll use myself as an example, we  
13 can only have 480-something or 60-something on  
14 June 30th, because I'm going to go 62.5 days that  
15 you can have annually. Right now I have 557  
16 hours of vacation time because I never take off.  
17 So whatever I don't use over that cap, on June  
18 30th I essentially lose, vacation only. That's  
19 the extent of anything I know about any of this.

20 MS. FERTIG: Dr. Wanza, do you want to have a  
21 negotiated agreement?

22 DR. LYNCH-WALSH: So the sick leave that he  
23 got is the accrued sick hours?

24 MS. BATISTA: That is correct.

25 DR. LYNCH-WALSH: Okay. So then why on Table

1 5 on page 12 does it not show that he got paid  
2 for sick hours?

3 MS. FERTIG: I thought I saw that. But I  
4 thought the question was whether you had to have  
5 a doctor's note to justify that or whether  
6 they're allowed to negotiate it? I think that's  
7 the question.

8 DR. LYNCH-WALSH: Okay. But this is very  
9 screwy. Because the issue is whether sick time  
10 can be used. So there's two issues. They used  
11 sick time to extend the last day of separation.  
12 So he stopped being the chief of staff on  
13 September 9th but his date of separation is  
14 December 2nd. This, as a negotiated item, was  
15 necessary because a payout of approved sick  
16 leave, under the existing circumstances, is not  
17 permissible under SBBC's policies.

18 So is that why I don't see it on the this  
19 table because they couldn't pay him out? And I  
20 guess then my question is, why is it not  
21 permissible?

22 Further, despite not being subject to Florida  
23 Statute 215.425, a negotiated payment of sick  
24 leave, especially in excess of six weeks, gave  
25 way to questions as to applicability, which was

1 one of the initial reasons for the request to  
2 obtain an opinion.

3 Okay. So we're getting conflicting messages,  
4 because either he -- it says here that he would  
5 utilize his accrued sick leave for any and all  
6 work days from September 9th to December 2nd. So  
7 I need now clarification, because in the table  
8 you're saying he did not receive sick time,  
9 because the real issue is that they extended his  
10 separation date and used his --

11 MS. FERTIG: And they utilized sick days to  
12 get there.

13 Okay. So, I'm sorry, I take away my question  
14 about who paid for it. Now we know.

15 DR. LYNCH-WALSH: Right, they paid for it in  
16 time, and so since he was still an employee,  
17 that's where the doctor's note becomes necessary,  
18 and, yes, he might have negotiated that, but  
19 you're literally saying that they can't do a  
20 payout of accrued sick leave under the  
21 circumstances. I don't know what the  
22 circumstances are because you don't explain that  
23 and -- what were the circumstances? Why could he  
24 get the accrued sick leave.

25 MS. LEWIS: Accrued sick leave, unless you're

1 a part of a bargaining unit like Morgan and he  
2 retired, that allowed him to get paid out for  
3 sick leave.

4 MS. FERTIG: Okay. Because he's in ESMAB he  
5 doesn't get the accrued sick time. Okay. That's  
6 an important distinction and is that correct?

7 MS. BATISTA: That is correct unless he  
8 terminates employment, then he would be entitled  
9 to all the sick leave that is accrued through  
10 retirement.

11 DR. LYNCH-WALSH: Okay. Even if you're  
12 ESMAB, if you retire you get your accrued sick  
13 leave?

14 MS. BATISTA: Yes.

15 DR. LYNCH-WALSH: Okay. But --

16 MS. FERTIG: Do you want to make a motion on  
17 this? Because we're running out of time.

18 DR. LYNCH-WALSH: To expand time?

19 MS. FERTIG: To do a motion -- well, our  
20 problem is the room. So if we're going to do  
21 something with this, if you want to make a  
22 motion, there's no finding, no recommendation, no  
23 management response, are you suggesting anything  
24 be added into this on Task 6?

25 DR. LYNCH-WALSH: That they review and come

1 up with a finding and a recommendation and a  
2 management response. Because they're essentially  
3 saying he couldn't get it. They don't answer the  
4 question. And then there's an observation. I  
5 don't understand how they don't have a finding, a  
6 recommendation, or a management response.  
7 Because he went clearly more than three  
8 consecutive days and they're saying that it  
9 didn't apply because it was negotiated, but I  
10 don't think you can, like you said, negotiate  
11 your way out of adherence to policy.

12 MS. FERTIG: Okay. So --

13 DR. LYNCH-WALSH: Make a motion that they go  
14 back and review and amend --

15 MS. FERTIG: Task 6.

16 DR. LYNCH-WALSH: -- Task 6.

17 MS. FERTIG: Okay. Is there a second?

18 MS. DAHL: I'll second it.

19 MS. FERTIG: Okay. Any further discussion?

20 (No response.)

21 MS. FERTIG: All in favor?

22 COMMITTEE MEMBERS: Aye.

23 MS. FERTIG: Opposed?

24 (No response.)

25 MS. FERTIG: Okay. Now we're down to the

1 last two things in this report. Does anyone want  
2 to comment on the final observation or the final  
3 recommendation? And then I think I'll go back to  
4 my notes, but I think we're about ready to vote.

5 MR. JABOUIN: I just want to confirm the list  
6 of documents with the committee. It's the paper  
7 trail for the insurance payments that was asked  
8 for Ms. Carter-Lynch, the separation agreements,  
9 also the investigation letter. So those are the  
10 three documents that I have.

11 Okay. Thank you.

12 MS. FERTIG: Okay. I think -- I think here  
13 on the observation, the district should consider  
14 revising existing policies and create one in  
15 absence of any to address similar occurrences in  
16 the future goes to the point that we made on  
17 the -- on the Attorney General and all. We've  
18 moved that.

19 The district should have considered  
20 requesting an opinion. We've got that.

21 And I know we say this was a unique  
22 situation, but perhaps the potential for creating  
23 a policy is noted in here. Any comment on any of  
24 those? And then I think we move this  
25 recommendation to where we felt it belonged more

1 and where you originally did, too.

2 So are there any further comments and are we  
3 ready for a motion?

4 DR. LYNCH-WALSH: Hold on. So the Auditor  
5 General wouldn't opine on it, but are they going  
6 to conduct their own audit of the separation  
7 agreements and payments?

8 MS. FERTIG: And she had already answered, I  
9 asked that a while ago, and she said that when  
10 they talked to them they did not see that they  
11 were going to.

12 DR. LYNCH-WALSH: Okay.

13 MS. FERTIG: I'm not putting words in your  
14 mouth.

15 MS. LEWIS: That's right. That's right.

16 DR. LYNCH-WALSH: Okay. Did the OIG, are  
17 they satisfied with the results or have they not  
18 been -- have they not gotten this audit yet?

19 MR. JABOUIN: They do have the audit but they  
20 have not responded to me yet.

21 DR. LYNCH-WALSH: No response yet.

22 MS. FERTIG: And, also, Ms. Lewis said when  
23 they contacted them they also did not get a  
24 feeling on what they were going to do with it.

25 Okay. Anything else?



1 DR. LYNCH-WALSH: Yes, so getting back --  
2 because, again, this all hinges upon it being  
3 severance or not severance and the sick leave  
4 kind of smells like severance because he wasn't  
5 actually here. I think we may have to refer it  
6 back to the Auditor General. You know, sometimes  
7 you've got to prod them. Because when you look  
8 at all the severance rules, the settlement may  
9 not -- it's a settlement of an employment  
10 dispute. This sure sounded like an employment  
11 dispute, but somehow none of it is severance.

12 And I guess my final question is, were they  
13 not entitled to severance or is that not in  
14 policy either? Is there no policy governing  
15 severance around here?

16 MS. BATISTA: That is correct. There is no  
17 policy governing severance. So they would not  
18 have been entitled to severance.

19 DR. LYNCH-WALSH: Does anyone get severance  
20 when they leave?

21 MS. BATISTA: Only if you have negotiated  
22 agreements with the board, which would mean that  
23 it would be the three direct reports, there is a  
24 provision in the agreement with the direct  
25 reports to the board for severance provisions.

1 MS. FERTIG: And I think this goes to what  
2 they have recommended on that final observation,  
3 which is that a policy be created to deal with  
4 this.

5 DR. LYNCH-WALSH: So I would like to move  
6 that we refer this matter to the Auditor General  
7 to conduct their own -- to conduct an audit of  
8 the separation agreements and payments.

9 MS. FERTIG: Okay. Any second on that?

10 (No response.)

11 MS. FERTIG: Okay. So is there a motion to  
12 transmit.

13 MR. MAYERSOHN: Motion to transmit as --

14 MS. FERTIG: With all of the recommendations  
15 made; okay. And we don't have to spell those out  
16 in the motion, you can pick them up.

17 MR. JABOUIN: I do have them, unless you'd  
18 like me to read them.

19 MS. FERTIG: Okay.

20 MR. JABOUIN: Okay.

21 DR. LYNCH-WALSH: Okay, you want him to read  
22 them?

23 MR. JABOUIN: That's providing the documents  
24 which are the paper trail and the insurance  
25 payments, the separation agreements and the

1 investigation letter. We did have a motion to  
2 amend the report to make the observation on page  
3 18 a finding and then to review whether or not  
4 the sick leave issue on Task 6 would be a  
5 finding, and then a policy on severance, and then  
6 the last comment that was added was to refer the  
7 matter to the Auditor General for audit.

8 MS. FERTIG: But that did not receive a  
9 second. The rest of them the board had agreed  
10 on. That last one we did not.

11 MR. JABOUIN: That last one was pending, so I  
12 included that.

13 MS. FERTIG: Yeah, we didn't -- there was no  
14 motion on that. The rest of them there were.

15 Is everybody good with this? Yes?

16 DR. LYNCH-WALSH: Well, we have the -- you've  
17 got everything.

18 Because the Task 6 reference was a little --  
19 was a little stronger than that came across just  
20 now, so -- but we have a transcription.

21 MS. FERTIG: Yeah, we do.

22 Okay. So there's a motion to dismiss -- to  
23 dismiss -- to transmit with all of the  
24 recommendations that the audit committee has  
25 made.

1 Is there a second? Yes.

2 MR. TURSO: Second.

3 MS. FERTIG: Okay. And now we are ready to  
4 vote. All in favor?

5 DR. LYNCH-WALSH: I just want to say that  
6 this audit, for me, left Recordex and Lenovo in  
7 the dust in terms of the stench.

8 MS. FERTIG: Okay. All in favor again?

9 COMMITTEE MEMBERS: Aye.

10 MS. FERTIG: Opposed? Okay. Unanimous.

11 DR. LYNCH-WALSH: You know what, no, I  
12 oppose.

13 MS. FERTIG: Okay. So there is one nay,  
14 which is Dr. Lynch-Walsh and the rest of us are,  
15 yes, let's get this to the board.

16 And thank you very much.

17 MR. TURSO: Are you dismissing or --

18 MS. FERTIG: No, I was thanking them. We're  
19 on to the next thing.

20 MR. TURSO: Oh, okay. Thank you.

21 MS. FERTIG: So we have finished down to  
22 Number 16, which you wanted deferred, Dr.  
23 Lynch-Walsh, until the next meeting. I think we  
24 did that.

25 And we have the Chief Auditor's report. Can

1 that hold or can you send it to us in writing?

2 MR. JABOUIN: I can discuss it at the next  
3 meeting.

4 MS. FERTIG: Okay. Is there anything in the  
5 written report that anybody wants to talk about?

6 DR. LYNCH-WALSH: Which written report?

7 MS. FERTIG: On the Chief Auditor's Comments.

8 DR. LYNCH-WALSH: No, I haven't read them.

9 But on the Policy 3202, that they need to --  
10 the Chief Auditor needs to review the minutes  
11 from the June 2nd, 2022 meeting to ensure that  
12 what -- that the discussion and the motion that  
13 resulted from it.

14 MR. JABOUIN: That was done.

15 DR. LYNCH-WALSH: No.

16 MR. JABOUIN: Yes, it was.

17 MS. FERTIG: All right. Well, let's not get  
18 into the back and forth because we're not doing  
19 it today anyway.

20 DR. LYNCH-WALSH: No, no, no, so that we get,  
21 they need to review the motion.

22 MR. JABOUIN: Done. Done.

23 DR. LYNCH-WALSH: Because that is not what we  
24 --

25 MR. JABOUIN: Done.

1 MS. FERTIG: We're down to Audit Committee  
2 Member Comments, anybody?

3 MR. TURSO: Yeah, I have a comment.

4 As one of the newer appointees, all the other  
5 new ones aren't here and the room is looking  
6 sparser and sparser. I'd like that to be noted,  
7 sadly.

8 I have a question, and I am in no way  
9 minimalizing or trivializing any of the things  
10 that we discussed today, obviously, internal  
11 funds to a school are important, obviously  
12 determining how we part ways with people who may  
13 or may not be in the best interest of the  
14 district are most certainly important, however,  
15 when I look at the budget for Broward County  
16 Public Schools overall, which, obviously,  
17 everybody knows here is in the billions, my  
18 question is, how do we arrive at dedicating the  
19 time and resources? We have Dr. Wanza, we have a  
20 board of very involved administrators, parents,  
21 community members, how -- and maybe this is just  
22 a formality that I'm not cognizant of, but how do  
23 we arrive at determining, yeah, we're going to  
24 look at the 14,000 and the 40,000 and the \$38,000  
25 line items, for lack of a better word, instead of

1 looking at things that could conceivably have a  
2 much larger consequential impact on our community  
3 and on our schools? I mean, I'll give you one  
4 example, I recently watched a school board  
5 meeting and they gleaned over a 10 million, \$10  
6 million contract that was going to a roofing  
7 company and it went by so fast -- faster than the  
8 Brightline. It just zoomed right by. Nobody's  
9 looking. And how did we determine, as this  
10 committee, that, no, we're going to look at these  
11 three people that got severance? Again, not  
12 marginalizing it, but how did we get to this  
13 where we're allocating so much time for this but  
14 not that?

15 MS. FERTIG: I think those are great  
16 questions. So, first of all, I'm going to tell  
17 you how important the audit plan for next year  
18 is, because we do have input on that. On the why  
19 did we have an audit from -- from Davis &  
20 Associates? Because the board asked for it. And  
21 when it's done it has to come through us as an  
22 audit committee. Why did we have an audit on the  
23 individual schools? Because it's required.

24 So I would tell -- and I would just tell you  
25 that when I first started this committee you

1 can't even imagine what those reports looked  
2 like. I mean, it was millions of dollars. But  
3 through the focus of the audit department and the  
4 audit committee, through our focus those reports  
5 become really almost -- we almost never had an  
6 exception. Today was the exception to no  
7 exceptions and it was the first time in a long  
8 time I've seen that. So sometimes just by  
9 reviewing it you prevent it from happening and  
10 they can put procedures in place. Mr. De Meo has  
11 been here a long time, too. Actually, all of us  
12 have. We're all getting old. So a lot of these  
13 things are required and they have to be done.  
14 And there's a reason. That's so we stop the --  
15 you know, we make sure people are complying. And  
16 other things we can suggest, so what you're  
17 suggesting about roofing --

18 MR. TURSO: Well, I'm not specifically  
19 stating -- I don't want the roofing association  
20 to come at me, but --

21 MS. FERTIG: But that's a really good  
22 question.

23 MR. TURSO: But my question is, so it's  
24 interesting that you say these things are  
25 required, so I guess maybe I'm being a little



1 cynical when I say, if we're being directed to  
2 look at things that are -- again, I'm not  
3 marginalizing them, I'm just saying they're not  
4 as -- you know, if we could find a way to look at  
5 the budget and look at things where we're  
6 spending millions and millions versus complaining  
7 about how whether or not maybe we did or didn't  
8 do a severance, but we're not calling it a  
9 severance --

10 MR. JABOUIN: Mr. Turso, I guess the key  
11 thing is, the board members are the ones who  
12 determine what gets audited.

13 MR. TURSO: The board members. Ah, okay, now  
14 I'm learning.

15 DR. LYNCH-WALSH: No, no, no, don't get that  
16 excited.

17 MR. TURSO: No, I'm not.

18 DR. LYNCH-WALSH: No, that's not exactly --  
19 that's a misleading statement.

20 MR. JABOUIN: Ultimately --

21 MS. FERTIG: Well, they vote on the final.  
22 We have input.

23 DR. LYNCH-WALSH: I'm trying to -- and, yes,  
24 and you already said it, Mary. So, Peter, the  
25 audit plan, which we deferred to June today, and

1 if you haven't been sent the bylaws and policies  
2 for the Chief Auditor's office and the bylaws for  
3 this committee you need to be sent that because  
4 all of that stuff you just mentioned is under our  
5 purview, but doesn't always make it into the  
6 audit plan. The audit plan is supposed to be  
7 approved by the audit committee and then goes to  
8 the board. So they had it at a workshop, we've  
9 discussed it, we made suggestions, you need to  
10 talk to your appointing board member, and then  
11 we're going to discuss it in June and then  
12 they'll approve it in July.

13 MR. TURSO: Well, that's conflicting, though,  
14 hang on a second.

15 DR. LYNCH-WALSH: What's conflicting?

16 MR. TURSO: I was told that we're required to  
17 audit those things, but you're also saying that  
18 we get to decide, so I guess what I'm asking you  
19 --

20 DR. LYNCH-WALSH: Additional things. You  
21 can't knock off -- I mean, obviously, you can't  
22 knock off things that are required.

23 MR. TURSO: Sure, you have to do the required  
24 ones.

25 DR. LYNCH-WALSH: However, the choices being

1 made, like vending machines is a popular one that  
2 comes out of the Chief Auditor's office and gets  
3 put on an audit plan. So it's on us to strongly  
4 agree, disagree, vote, make a motion on, if we  
5 want something prioritized or not. And then we  
6 can also make requests for additional reviews or  
7 audits and you do a motion and then the board  
8 approves it after the fact.

9 However, the board does not have to approve.  
10 If we pass a motion in here to look at something,  
11 that is supposed to happen.

12 MR. JABOUIN: So an individual board member  
13 cannot request an item to be added. It has to be  
14 done --

15 DR. LYNCH-WALSH: Nobody said that.

16 MR. JABOUIN: It's actually documented in the  
17 procedures on that end. So an individual board  
18 member cannot, themselves, approach me and say,  
19 go audit this. It requires a public workshop in  
20 order to get to that.

21 MR. DE MEO: I think Mr. Turso has made a  
22 point. I think that we -- we have limited time  
23 and resources and we should try to focus on --  
24 and allocate our time according to the impact of  
25 those items.

1 MR. TURSO: That's exactly what I was trying  
2 to say and you said it with much more brevity.

3 MR. DE MEO: We tend to get involved in  
4 minutia --

5 MR. TURSO: Correct.

6 MR. DE MEO: -- myself included and  
7 micromanagement, when our role is, not only the  
8 dollars, but the internal control over the  
9 dollars, which sometimes we don't spend enough  
10 time on. But it's easy to get that impression in  
11 a few meetings. Unfortunately, for example, the  
12 audits of the -- and we raised this last time,  
13 \$14 million of accounts over 265 schools is not  
14 considered material for auditing purposes. It is  
15 not even audited by our auditors. Yet we spend  
16 hours and days and weeks and these guys because  
17 there's a state law that requires it. So some of  
18 this, you know, it takes some patience.

19 MR. JABOUIN: If it wasn't a state law we  
20 would probably just identify the key schools to  
21 go ahead and take a look at. Typically, we even  
22 have historical findings and so forth. So there  
23 could be a school with a very low balance, no  
24 history of issues and so forth, but the law  
25 requires us to do it.

1 But we actually have to leave.

2 MS. FERTIG: Let me say one last thing to  
3 you. You can dream and you can ask for anything.  
4 That's what we're telling you.

5 MR. TURSO: So I'm going to leave my comments  
6 with that. Perhaps I stepped into it in the  
7 middle of these quote/unquote required audits and  
8 moving forward --

9 MS. FERTIG: And, listen, I want you to leave  
10 with some hope. We've done audits on roofing and  
11 construction --

12 MR. TURSO: No, guys, please don't -- I'm  
13 using that as an example.

14 MS. FERTIG: We have brought forward ideas  
15 and that's what I guess we're all saying to you.  
16 Some things are required. But we have this audit  
17 plan and if we have an area that we feel really  
18 needs to be looked at, it's up to us to  
19 articulate that at this meeting and get the  
20 consent of it. And we're glad you're here.

21 MR. DE MEO: And we need a perspective like  
22 yours. We really do.

23 MS. DAHL: Yeah, we need new people.

24 DR. LYNCH-WALSH: And just as an FYI, the  
25 Chief Auditor's evaluation was due to the board

1 in May and they will be evaluating his  
2 performance. So make sure you talk to the board.

3 MR. TURSO: Thank you.

4 MR. MAYERSOHN: Motion to adjourn.

5 MS. FERTIG: Can we have a motion to adjourn?

6 MR. MAYERSOHN: Motion to adjourn.

7 MR. TURSO: Second.

8 MS. FERTIG: All in favor?

9 COMMITTEE MEMBERS: Aye.

10 MS. FERTIG: See you next month.

11 (Meeting was adjourned at 1:19 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.

Dated this 29th day of May, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter

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