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SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

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

THURSDAY, AUGUST 3, 2023  
9:57 A.M. - 12:06 P.M.

Court Reporter:  
Timothy R. Bass, Stenographic Reporter  
Bass Reporting Service, Inc.  
633 South Andrews Avenue, Suite 500  
Fort Lauderdale, FL 33301

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## INVITED GUESTS:

MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs & Advisors  
MS. NATALEE WALLACE, Risk Consulting Director, Process Risk and Controls, RSM (via phone)  
MS. JENNIFER MURTHA, RSM (via phone)  
MS. JAMIE BARDEE, RSM (via phone)  
MS. KATHLEEN LANGAN, AECOM  
MR. TIM BASS, Court Reporter, United Reporting

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## COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH  
MS. REBECCA DAHL  
MR. ANTHONY DE MEO  
MS. MARY FERTIG  
DR. NATHALIE LYNCH-WALSH  
MR. ROBERT MAYERSOHN  
MR. ANDREW MEDVIN  
MS. PHYLLIS SHAW  
MR. PETER TURSO

## OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Audit Director  
MS. JENNIFER HARPALANI, Assistant Director IT Audits  
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds  
MS. MICHELE MARQUARDT, Executive Secretary  
MS. WANDA RADCLIFF, Clerk Spec B  
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations  
MR. BRYAN ERHARD, System Support Specialist II

## DISTRICT STAFF:

DR. JOSIAH PHILLIPS, Chief Information Officer  
MR. JAIME ALBERTI, Chief Safety & Security Officer  
MR. ALAN STRAUSS, Acting Deputy Superintendent, Teaching & Learning  
MS. ERUM MOTIWALA, Associate Superintendent, Finance  
DR. TED TOOMER, Associate Superintendent, Teaching & Learning, Non-Traditional Schools  
DR. JERMAINE FLEMING, Regional Superintendent, North Region  
MS. SHELLEY MELONI, Executive Director, Capital Programs  
MR. OLEG GOROKHOVSKY, Director, Accounting & Financial Reporting  
MR. OMAR SHIM, Director, Capital Budget  
MR. RYAN SMITH, Director, Business Support Center  
MS. MARY COKER, Director, Procurement & Warehousing Services  
MR. ERNIE LOZANO, Director, Behavioral Threat Assessment  
MS. KIM PUNZI-ELABIARY, Manager, Behavioral Threat Assessment  
MR. ERIC SEIFER, Process Analyst

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1 Thereupon, the following proceedings were had:

2 - - -

3 MR. JABOUIN: Good morning. We are ready to  
4 begin the Audit Committee Meeting.

5 Do we have any public speakers?

6 MS. FERTIG: Can I just make a comment before  
7 we start? I don't know where our quorum's going  
8 to lie, but I have to be out of here by 12,  
9 12:15. I don't know about anybody else, but I  
10 just wanted to put that on so we can try to make  
11 it through 18 items. So --

12 MR. JABOUIN: There are no public speakers.

13 We will now rise for the Pledge of  
14 Allegiance.

15 (Pledge of Allegiance was recited.)

16 MS. SHAW: I do have a question.

17 MR. JABOUIN: Good morning. So, Ms. Shaw, is  
18 it possible to postpone your question to one of  
19 the agenda items or is it a procedural question?

20 MS. SHAW: No. Why did we call for comments  
21 before the Pledge of Allegiance?

22 MR. JABOUIN: So I seek public speakers  
23 before the meeting, but there is, just to know  
24 where they are so I can place them on the agenda,  
25 but there is a standing agenda item for them. So

<p style="text-align: right;">Page 5</p> <p>1 that way they can speak at Agenda Item Number 5.  2 So this is just to understand if there's any  3 public speakers here and they would be able to  4 speak under Agenda Item Number 5.  5 MS. SHAW: Okay. Yeah, so that was a bit  6 confusing, so that's why, because I'm not sure if  7 it's relevant or necessary to know if there are  8 any, because if anyone comes up after we've done  9 the Pledge of Allegiance, they haven't heard what  10 you've said, so --  11 MR. JABOUIN: I only wanted to know if they  12 were here. I'll also seek -- when we get to  13 Agenda Item Number 5, I'm also going to ask my  14 staff to check to see if there's any public  15 speakers for Agenda Item Number 5.  16 We're going to go ahead and take the roll  17 call before the questions, please.  18 Ms. Ruth Carter-Lynch?  19 MS. CARTER-LYNCH: Here.  20 MR. JABOUIN: Ms. Rebecca Dahl?  21 MS. DAHL: Here.  22 MR. JABOUIN: Mr. Anthony De Meo?  23 MR. DE MEO: Present.  24 MR. JABOUIN: Ms. Mary Fertig?  25 MS. FERTIG: Here.</p>	<p style="text-align: right;">Page 7</p> <p>1 they were there, we would -- as discussed with  2 Mr. Mayersohn at the time, we would identify what  3 subject that they wish to speak on. If they wish  4 to speak on a specific report we would have them  5 speak at that report. But if they had non-agenda  6 items they would speak at Agenda Item Number 5.  7 DR. LYNCH-WALSH: What if they're not here  8 yet?  9 MR. JABOUIN: Then we will acknowledge them  10 when Agenda Item Number 5 is here.  11 MS. MESCOLOTTO: No, no. What if they want  12 to speak to an item that has a timestamp of noon  13 and they are not planning to be here at 10:00;  14 then what do you do?  15 MR. JABOUIN: Then we will take them when  16 they get here.  17 DR. LYNCH-WALSH: Okay. That was the  18 clarification I was looking for.  19 MR. JABOUIN: Thank you, audit committee  20 members.  21 Just a few items on Agenda Item Number 3 with  22 respect to the agenda. It was posted to the  23 Office of the Chief Auditor website on July 27th.  24 And it just occurred to me I forgot to take a  25 roll call amongst the other members that are</p>
<p style="text-align: right;">Page 6</p> <p>1 MR. JABOUIN: Ms. Ighodaro is excused.  2 Dr. Nathalie Lynch-Walsh?  3 DR. LYNCH-WALSH: Here.  4 MR. JABOUIN: Mr. Robert Mayersohn?  5 MR. MAYERSOHN: I'm here.  6 MR. JABOUIN: Mr. Andrew Medvin?  7 MR. MEDVIN: Here.  8 MR. JABOUIN: Ms. Phyllis Shaw?  9 MS. SHAW: Here.  10 MR. JABOUIN: Ms. Jaclyn Strauss?  11 (No response.)  12 MR. JABOUIN: And Mr. Peter Turso?  13 MR. TURSO: Here.  14 MR. JABOUIN: So before I go to the approval  15 of the agenda there were some questions.  16 Dr. Lynch-Walsh?  17 DR. LYNCH-WALSH: Once upon a time, I think  18 the last time Mr. Mayersohn was chair, I believe  19 instead of limiting public speakers to speak  20 before the meeting or after the meeting they  21 could also speak to an item. And that was  22 supposed to be standard operating procedure that  23 we seem to somehow have lost.  24 MR. JABOUIN: No, it's not lost. Had there  25 been a public speaker, I would have known that</p>	<p style="text-align: right;">Page 8</p> <p>1 here.  2 I'm Joris Jabouin, the Chief Auditor.  3 MS. ARCESE: Ali Arcese, Audit director.  4 DR. PHILLIPS: Dr. Joe Phillips, Chief  5 Information Officer, serving as the  6 superintendent's designee. He does send his  7 regrets. Also Dr. Licata does plan on attending  8 these meetings in the future.  9 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director  10 of Accounting &amp; Financial Reporting.  11 DR. LYNCH-WALSH: You need a mike.  12 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director  13 of Accounting &amp; Financial Reporting Department.  14 MS. GOULDBOURNE: Nakia Gouldbourne, Office  15 of the Chief Auditor.  16 MS. HARPALANI: Jennifer Harpalani, Office of  17 the Chief Auditor.  18 MR. ERHARD: Bryan Erhard, Office of the  19 Chief Auditor.  20 MS. MARQUARDT: Michele Marquardt, Office of  21 the Chief Auditor.  22 MS. PRITYKINA: Elena Pritykina, Office of  23 the Chief Auditor.  24 MS. RADCLIFF: Wanda Radcliff, Office of the  25 Chief Auditor.</p>

<p style="text-align: right;">Page 9</p> <p>1 MR. JABOUIN: Thank you.</p> <p>2 DR. Lynch-Walsh?</p> <p>3 DR. LYNCH-WALSH: In reviewing the items for</p> <p>4 today's agenda, there are items where the</p> <p>5 department reports to the chief financial</p> <p>6 officer, and I couldn't help but notice that I</p> <p>7 don't see Ms. Motiwala, unless I missed her.</p> <p>8 MR. JABOUIN: Ms. Motiwala has a family</p> <p>9 emergency that she is not able to attend and Mr.</p> <p>10 Gorokhovsky is there to represent the Finance</p> <p>11 Department.</p> <p>12 DR. LYNCH-WALSH: And then she reports to</p> <p>13 Mrs. Marte who I also don't see in attendance.</p> <p>14 MR. JABOUIN: And Ms. Marte is also not in</p> <p>15 the office today. We will have Mr. Omar Shim who</p> <p>16 prepared that response available for Agenda Item</p> <p>17 Number 17.</p> <p>18 DR. LYNCH-WALSH: Oh, no, I'm talking about</p> <p>19 things like 14 where the Business Support Center</p> <p>20 reports to Ms. Motiwala who then reports to Mrs.</p> <p>21 Marte.</p> <p>22 MR. JABOUIN: Director Smith will be here for</p> <p>23 that particular item. So all of the appropriate</p> <p>24 individuals have been invited and they have been</p> <p>25 informed of the time of the documents that</p>	<p style="text-align: right;">Page 11</p> <p>1 Historically, when we've done followups we've</p> <p>2 done them at the front of the agenda, not the</p> <p>3 bottom of the agenda. And it's been quite a</p> <p>4 while since we got a followup, so I would like to</p> <p>5 see, if it's okay with everybody, that we move</p> <p>6 that to the top of the agenda.</p> <p>7 MR. JABOUIN: The only part I wanted to</p> <p>8 mention is we do have Ms. Meloni and Ms. Langan</p> <p>9 who were not able to provide a response to those</p> <p>10 motions and they are scheduled to be here at a</p> <p>11 certain time and they're just not here yet,</p> <p>12 though, Ms. Fertig.</p> <p>13 DR. LYNCH-WALSH: Which items are they</p> <p>14 providing a response to?</p> <p>15 MR. JABOUIN: I believe it is -- one moment,</p> <p>16 please. There was some questions regarding</p> <p>17 policies and procedures as well as the closure of</p> <p>18 audit findings. There was a motion regarding</p> <p>19 that. One other item, too, I believe it was a</p> <p>20 list of schools and their staffs. But that is</p> <p>21 the pending motion response. And I've asked both</p> <p>22 of them to be here for that.</p> <p>23 DR. LYNCH-WALSH: If it's pending and there</p> <p>24 isn't a response then why waste their time coming</p> <p>25 to say it's pending.</p>
<p style="text-align: right;">Page 10</p> <p>1 related to their areas.</p> <p>2 DR. LYNCH-WALSH: Except that, Oleg is here</p> <p>3 to speak to which item?</p> <p>4 MR. JABOUIN: So, Mr. Gorokhovsky, are you</p> <p>5 representing Ms. Marte.</p> <p>6 MR. GOROKHOVSKY: I was informed that both</p> <p>7 Ms. Marte and Erum, as well.</p> <p>8 MR. JABOUIN: So he is the designee for both</p> <p>9 of those individuals. So he will be the person</p> <p>10 that will represent them and take any questions</p> <p>11 back if needed to address any of the committee's</p> <p>12 concerns.</p> <p>13 DR. LYNCH-WALSH: Uh-huh.</p> <p>14 MR. GOROKHOVSKY: If I can add, I will be</p> <p>15 more than happy to communicate it back to the two</p> <p>16 individuals.</p> <p>17 MR. JABOUIN: So with respect to the agenda</p> <p>18 are there any more questions on it?</p> <p>19 I did want to mention that we did provide an</p> <p>20 updated Procurement presentation for Agenda Item</p> <p>21 Number 18 that was e-mailed.</p> <p>22 We have Ms. Shaw?</p> <p>23 MS. SHAW: Mary was first.</p> <p>24 MS. FERTIG: Yeah, I would like to move the</p> <p>25 audit committee motion up to the top.</p>	<p style="text-align: right;">Page 12</p> <p>1 MS. FERTIG: And ours.</p> <p>2 DR. LYNCH-WALSH: Right.</p> <p>3 MR. JABOUIN: So they need to be able to</p> <p>4 respond to the committee as far as their ability</p> <p>5 or inability.</p> <p>6 DR. LYNCH-WALSH: It literally says here, is</p> <p>7 it 3a that we're talking about?</p> <p>8 MR. JABOUIN: Yes, it is.</p> <p>9 DR. LYNCH-WALSH: It literally says, the</p> <p>10 response to this motion was not received by AECOM</p> <p>11 at the time of printing of these materials. The</p> <p>12 response will be emailed to the Audit Committee</p> <p>13 members and was also added to the Agenda on the</p> <p>14 Chief Auditor' website.</p> <p>15 MR. JABOUIN: So that was not done because we</p> <p>16 did not receive it from them. And I need to make</p> <p>17 sure that if the committee had a question as to</p> <p>18 why it's not done, that they can respond to it.</p> <p>19 But, nevertheless, Mr. Shim is here to be able to</p> <p>20 respond to the rest of those -- the rest of the</p> <p>21 motions. So I guess, Ms. Fertig, the new chair</p> <p>22 can choose to do so.</p> <p>23 MS. FERTIG: Okay. We're setting the agenda</p> <p>24 and we're voting on it. So I would like to vote</p> <p>25 to move that up. And at least four of us</p>

<p style="text-align: right;">Page 13</p> <p>1 indicated we would not be here at the time that</p> <p>2 you have this scheduled. And there are a couple</p> <p>3 of outstanding motions on here that I think that</p> <p>4 we just want to comment on.</p> <p>5 So I'm not trying to make this go longer</p> <p>6 because we just need to move this stuff, but I</p> <p>7 would just like to suggest that we move number 17</p> <p>8 the follow-ups after the Audit Committee Chair's</p> <p>9 comments and then proceed with the agenda as it</p> <p>10 is.</p> <p>11 And then in the future those follow-up</p> <p>12 comments be scheduled for the beginning of the</p> <p>13 meeting so we can dispose of those before we go</p> <p>14 to the new items.</p> <p>15 MR. TURSO: Second.</p> <p>16 MR. JABOUIN: Second by Mr. De Meo.</p> <p>17 MS. FERTIG: Turso.</p> <p>18 MR. JABOUIN: Oh, sorry, Mr. Turso. Thank</p> <p>19 you.</p> <p>20 And this item would now become the new Agenda</p> <p>21 Item 10.</p> <p>22 There's some questions from Ms. Shaw?</p> <p>23 MS. SHAW: Yes. So with the limited time and</p> <p>24 we have five items or six items that could take</p> <p>25 up quite a bit of time, could we take a look at</p>	<p style="text-align: right;">Page 15</p> <p>1 MS. SHAW: 13. I'm so sorry. Item 14, 15,</p> <p>2 16 -- item 14 all the way down and prior to</p> <p>3 adjournment.</p> <p>4 MS. FERTIG: Okay. We moved 17 up.</p> <p>5 MS. SHAW: We moved 17 up.</p> <p>6 DR. LYNCH-WALSH: Second.</p> <p>7 MR. TURSO: We already have a second.</p> <p>8 MR. JABOUIN: We do have a second. Let me</p> <p>9 just make sure before the vote the committee is</p> <p>10 clear that Agenda Item Number 17 will now become</p> <p>11 Agenda Item Number 10. Utilizing the old numbers</p> <p>12 that you have there, Agenda Items Numbers 14,</p> <p>13 15 -- 16 has no issues by the way, but, and then</p> <p>14 19 --</p> <p>15 DR. LYNCH-WALSH: Don't forget 18. She said</p> <p>16 everything else. So 14, 15, 16, 18, 19 and 20</p> <p>17 would be deferred to the next meeting or a future</p> <p>18 meeting.</p> <p>19 MR. MAYERSOHN: So this is a second?</p> <p>20 DR. LYNCH-WALSH: I seconded it.</p> <p>21 MR. MAYERSOHN: No, no, no. Because there</p> <p>22 was a motion on the table.</p> <p>23 DR. LYNCH-WALSH: A second motion now.</p> <p>24 MR. MAYERSOHN: So this is a second. So why</p> <p>25 don't we dispose of the first one, which is</p>
<p style="text-align: right;">Page 14</p> <p>1 this item and decide which of these items can go</p> <p>2 onto next meeting? Because within two hours most</p> <p>3 of us will be leaving. So I want to make sure</p> <p>4 that the items that are absolutely necessary to</p> <p>5 move forward --</p> <p>6 DR. LYNCH-WALSH: Time sensitive.</p> <p>7 MS. SHAW: -- those are taken care of. But</p> <p>8 those that have a little bit more time that we're</p> <p>9 able to postpone them and remove them from the</p> <p>10 agenda and move them until next meeting.</p> <p>11 MR. JABOUIN: I think Agenda Item Number 10</p> <p>12 is required as is Agenda Items Number 12 and 13</p> <p>13 is also required. Those would be the required</p> <p>14 ones that the committee should review at today's</p> <p>15 meeting.</p> <p>16 MS. SHAW: So my motion then is to postpone</p> <p>17 items 13, 14, 15 and 16 and 18.</p> <p>18 DR. LYNCH-WALSH: 19.</p> <p>19 MS. SHAW: Oh, and 19.</p> <p>20 DR. LYNCH-WALSH: Wait, there's a second</p> <p>21 page. Hold on.</p> <p>22 Bylaws, 20.</p> <p>23 MS. SHAW: And 20 until a future meeting.</p> <p>24 MS. FERTIG: You started with 13? Did you</p> <p>25 start with the AppliTrack item?</p>	<p style="text-align: right;">Page 16</p> <p>1 moving Item 17 up.</p> <p>2 MR. JABOUIN: The first one was never voted</p> <p>3 on.</p> <p>4 MR. MAYERSOHN: Right. But it's on the</p> <p>5 table.</p> <p>6 MS. FERTIG: Well, he's saying, let's just</p> <p>7 vote on it.</p> <p>8 DR. LYNCH-WALSH: Is this a friendly</p> <p>9 amendment?</p> <p>10 MS. SHAW: So a friendly amendment to Mary's</p> <p>11 motion to move 17 up and move all of the other</p> <p>12 items that are not necessarily required today to</p> <p>13 the next future meeting.</p> <p>14 MS. FERTIG: And the only thing I would say,</p> <p>15 Phyllis, and I think that's great, is that if we,</p> <p>16 I can't even imagine it, should we be able to get</p> <p>17 to that point that we then pick up the next one</p> <p>18 in line.</p> <p>19 MS. DAHL: That's what I was going to say.</p> <p>20 Thank you.</p> <p>21 MS. FERTIG: Okay. Great. That's fine.</p> <p>22 DR. LYNCH-WALSH: Second.</p> <p>23 MS. FERTIG: I think Peter already seconded</p> <p>24 it.</p> <p>25 MR. JABOUIN: Mr. Turso seconded it.</p>

<p style="text-align: right;">Page 17</p> <p>1 Can we please have a full vote of the 2 committee, please, on the adjustment to the 3 agenda. 4 MS. SHAW: Discussion? 5 MR. JABOUIN: Oh, discussion. Thank you. 6 MS. SHAW: Yes. So the other point I want to 7 make is, for example, we're starting a meeting at 8 9:45, and the only reason is because we're 9 discussing the agenda, and I think whenever we're 10 transitioning we need to allow at least 10 11 minutes in between to start the new agenda, 12 because, for example, we know that we can't seem 13 to start anything on time. So at least allow 10 14 minutes in the agenda. This way, if we're 15 running behind from the prior meeting or for 16 whatever reason we're able to move timely. 17 MR. JABOUIN: So noted, Ms. Shaw, and with 18 the new chair, who determines the agenda, I'll 19 make sure to remind them of that. 20 Any further discussion regarding the agenda? 21 (No response.) 22 MR. JABOUIN: Okay. So can we please have a 23 vote on this motion? 24 MR. MEDVIN: Can you please repeat that? 25 MR. JABOUIN: Sure. Thank you.</p>	<p style="text-align: right;">Page 19</p> <p>1 So regarding the Administrative Matters on 2 the agenda, which were just discussed, I do want 3 to mention to the committee that now that we have 4 a new physical year we will need to do the school 5 board approved advisory training. So we will 6 send the link during this meeting to your 7 addresses, and we do ask for the committee to 8 please complete this by August 25th, Friday. 9 That will allow me to provide a status to the 10 committee on the completion at the next meeting. 11 Also, we do have a package for you that 12 includes the Acknowledgment of School Board 13 Advisory Member Responsibilities form that was 14 previously committed. Please complete it and 15 provide it to Ms. Radcliff so she can go ahead 16 and correct them. We do have those in your 17 package. 18 Also for some of you we have returned the 19 parking passes because the new passes are not 20 ready yet. So please continue to utilize your 21 old passes. We have your applications and we 22 will get you the new passes when they are 23 available. 24 We did make some modifications to the agenda 25 so my team will try to inform the different</p>
<p style="text-align: right;">Page 18</p> <p>1 So the motion is to move Agenda Item Number 2 17 to be Agenda Item Number 10, postpone all 3 Agenda Items, 14 through 20, but if time permits 4 the committee may be able to bring one of them 5 up. That is the motion. 6 MS. SHAW: Yes, that was the amended motion 7 or accepted amendment. 8 MR. JABOUIN: All right. Time for a vote. 9 All in favor? 10 COMMITTEE MEMBERS: Aye. 11 MR. JABOUIN: Any opposed? 12 (No response.) 13 MR. JABOUIN: The motion passes unanimously 14 for the adjustment to the agenda. 15 So now I need a motion to approve this agenda 16 with the adjusted motion. 17 MR. MAYERSOHN: Motion to approve. 18 MS. SHAW: Second. 19 MR. JABOUIN: Moved by Mayersohn and seconded 20 by Shaw. 21 Can I please have any discussion? 22 (No response.) 23 MR. JABOUIN: Vote? 24 COMMITTEE MEMBERS: Aye. 25 MR. JABOUIN: All in favor. Thank you.</p>	<p style="text-align: right;">Page 20</p> <p>1 individuals that needed to be there for those 2 items because the agenda items, although they 3 serve as a guide, they are provided to district 4 staff in order for them to be able to come in and 5 out between the various meetings that they have. 6 I do want to ask my staff to also reach out 7 to Ms. Meloni and to Ms. Langan regarding this 8 next agenda item. The Agenda Follow-Up Items 9 have moved. 10 And then regarding the November 16th Audit 11 Committee Meeting that the committee previously 12 approved, this room is not available on that day, 13 and so my request would be to move the meeting to 14 Friday, November 17th. This is the meeting where 15 the ACFR is presented and the ACFR needs to be 16 approved before it goes to the December meeting 17 and there are various different milestones for 18 the ACFR to be presented. So the following week 19 after that is the week of Thanksgiving and 20 different things have to be sent. So I would 21 like to ask the committee's permission and would 22 seek a motion and a second to please move the 23 existing November Audit Committee Meeting that is 24 on November 16th to November 17th, 2023. 25 Ms. Shaw?</p>

1 MS. FERTIG: Can I --  
 2 MS. SHAW: Go ahead, Ms. Fertig.  
 3 MS. FERTIG: Yeah, I would request that we  
 4 see if the board room or another room is  
 5 available for our meeting rather than changing it  
 6 to the Friday before -- I just feel like we've  
 7 all booked on Thursdays, we've had the calendar,  
 8 and there has been a couple of other times when  
 9 we've either met upstairs in the board room or  
 10 we've met in here or -- the school board doesn't  
 11 lack for properties in this district, so -- maybe  
 12 we'll even meet out west sometime. I don't know.  
 13 So I would like to see us keep it the same.  
 14 DR. LYNCH-WALSH: We had an extensive  
 15 discussion about dates, I think the last time we  
 16 met, and hashed out. So, if this was an issue,  
 17 that would have been the time to bring it up.  
 18 And I agree, I've already made peace with it  
 19 being that Thursday as opposed to Friday, because  
 20 I don't now know what I might be doing on Friday.  
 21 I would have to check before I can commit. We  
 22 already know that this Thursday date existed. So  
 23 I'm in favor of finding a different location.  
 24 MR. JABOUIN: Mr. Medvin?  
 25 MR. MAYERSOHN: I'll have to concur. I think

1 Friday of that week is a travel day, perhaps, for  
 2 some of us. And I think it's a bad day to have  
 3 any kind of meeting. So if we could possibly  
 4 relocate this one to another place, and I'm sure  
 5 there's a room somewhere in the district that we  
 6 could meet, I think it would be most appropriate.  
 7 MR. JABOUIN: Given that November is still a  
 8 while, I now have time and some guidance to be  
 9 able to seek an alternative to that. There are  
 10 some challenges with the broadcast in other rooms  
 11 but I can seek to try to do that. So there's  
 12 still the September meeting before then and  
 13 October.  
 14 So I would like to withdraw my request for a  
 15 motion. I can run with the comments from the  
 16 committee to be able to come up with some  
 17 alternatives for Thursday, November 16th.  
 18 Okay. It's time to check for more public  
 19 speakers, please, from my staff?  
 20 There are no public speakers.  
 21 So now we go to Agenda Item Number 6 which is  
 22 the minutes from the June 22 --  
 23 MR. MAYERSOHN: Motion to approve.  
 24 MR. JABOUIN: Motion from Mayersohn. Second,  
 25 please?

1 MS. CARTER-LYNCH: Second.  
 2 MR. JABOUIN: From Carter-Lynch.  
 3 Any discussion?  
 4 (No response.)  
 5 MR. JABOUIN: Vote. All in favor please say,  
 6 aye.  
 7 COMMITTEE MEMBERS: Aye.  
 8 MR. JABOUIN: Any opposed?  
 9 (No response.)  
 10 MR. JABOUIN: The motion passes for the audit  
 11 committee agenda, which is Agenda Item Number 6.  
 12 We will now proceed to Agenda Item Number 7,  
 13 which is the Nominating Committee Report.  
 14 I would like to ask the Chair of the  
 15 Nominating Committee, Mr. Anthony De Meo, to  
 16 please present the report of the Audit  
 17 Committee's Nominating Committee.  
 18 MR. DE MEO: The Nominating Committee today  
 19 nominated Mr. Medvin and Mr. Mayersohn as chair  
 20 and vice chair respectively.  
 21 MR. JABOUIN: Thank you very much.  
 22 So we will now proceed to Agenda Item Number  
 23 8, which is the election of the chair and the  
 24 vice chair.  
 25 As reported by Nominating Committee Chair,

1 Mr. De Meo, the Committee, the Nominating  
 2 Committee has nominated Mr. Medvin to be chair  
 3 and Mr. Mayersohn to be vice chair of the audit  
 4 committee for school year 2024.  
 5 I would also like to ask if there are any  
 6 nominations from the floor for chair?  
 7 MS. CARTER-LYNCH: I would like to --  
 8 MR. JABOUIN: Thank you, Ms. Carter-Lynch.  
 9 MS. CARTER-LYNCH: -- nominate from the floor.  
 10 I would like to nominate Dr. Nathalie Walsh-Lynch  
 11 [sic].  
 12 MR. JABOUIN: For chair?  
 13 MS. CARTER-LYNCH: Yes.  
 14 MR. JABOUIN: So we do have a nomination for  
 15 chair for Dr. Nathalie Lynch-Walsh from Ms.  
 16 Carter-Lynch. For chair, Dr. Nathalie  
 17 Lynch-Walsh.  
 18 May I please ask if there are any nominations  
 19 from the floor for vice chair?  
 20 MS. DAHL: You do that after the chair is  
 21 elected.  
 22 MR. JABOUIN: Okay. I could. Thank you.  
 23 So from the committee members we have two  
 24 candidates for chair. It is Mr. Medvin and it's  
 25 Dr. Nathalie Lynch-Walsh.

<p style="text-align: right;">Page 25</p> <p>1 MR. MAYERSOHN: Should we take a vote?</p> <p>2 MR. JABOUIN: I'm just preparing myself for</p> <p>3 that.</p> <p>4 Let me go around the room for votes, please.</p> <p>5 Mr. Medvin?</p> <p>6 MS. DAHL: Okay. I'm going to object to</p> <p>7 that, too. I would prefer the votes to be</p> <p>8 written down and handed to you.</p> <p>9 MS. FERTIG: I think that with the Sunshine</p> <p>10 thing we have to -- we have to do it. We have to</p> <p>11 say who we're voting for. I mean, sometimes in</p> <p>12 the school board meetings they'll take one name</p> <p>13 and then the other, but I think that they have</p> <p>14 to --</p> <p>15 MR. JABOUIN: It would still need to be</p> <p>16 revealed.</p> <p>17 MR. MAYERSOHN: Yeah, the votes -- I mean,</p> <p>18 the votes are still -- the votes are still</p> <p>19 public. The process is they still -- as Mr.</p> <p>20 Jabouin said, they still have to be revealed.</p> <p>21 The only caveat to that is, let's say it gets to</p> <p>22 a point where, you know, like Mr. Medvin was the</p> <p>23 tying vote, you know, or Mr. De Meo, you know, it</p> <p>24 was a split vote, he's got to make a decision, it</p> <p>25 puts him in the hot seat of going with one or the</p>	<p style="text-align: right;">Page 27</p> <p>1 MS. DAHL: Mr. Medvin.</p> <p>2 MR. JABOUIN: Ms. Shaw?</p> <p>3 MS. SHAW: This one is kind of difficult.</p> <p>4 Dr. Nathalie Lynch-Walsh.</p> <p>5 MR. JABOUIN: Dr. Nathalie Lynch-Walsh.</p> <p>6 DR. LYNCH-WALSH: I'll vote for myself.</p> <p>7 Thank you.</p> <p>8 MS. CARTER-LYNCH: Dr. Nathalie Lynch-Walsh.</p> <p>9 MR. MAYERSOHN: Mr. Medvin.</p> <p>10 MR. TURSO: If my math is correct, is that I</p> <p>11 would be the tiebreaker?</p> <p>12 So I want to say this because I've only been</p> <p>13 to a few meetings and in the interest of seeing</p> <p>14 things being more streamlined, hopefully, and I</p> <p>15 think Mr. Medvin has done a terrific job, I</p> <p>16 really want to just say one thing before I cast</p> <p>17 my vote because I think it's important. If you</p> <p>18 witnessed what happened during the nominating</p> <p>19 committee, if you witnessed what happened during</p> <p>20 trying to rearrange the agenda, that's not very</p> <p>21 functional. And I hope everybody recognizes</p> <p>22 that.</p> <p>23 So for that reason I'm hoping we're going to</p> <p>24 have change. I hope we're going to have less</p> <p>25 strife. And I want to go on the record as</p>
<p style="text-align: right;">Page 26</p> <p>1 other. That's the only caveat to that. But they</p> <p>2 still have to be revealed.</p> <p>3 So, how that works -- I mean, I'm ready to</p> <p>4 vote now, but, to me, that's up to the committee</p> <p>5 of how they want to handle it. But they still</p> <p>6 have to be public.</p> <p>7 MR. JABOUIN: Yes. If the -- there is no</p> <p>8 confidentiality to this process, so we do need to</p> <p>9 know the votes of the committee members and that</p> <p>10 has to be revealed.</p> <p>11 So we'll proceed with the verbal roll call.</p> <p>12 So Mr. Medvin, please?</p> <p>13 MR. MEDVIN: I vote for myself.</p> <p>14 MR. JABOUIN: Ms. Fertig?</p> <p>15 MS. FERTIG: Mr. Medvin.</p> <p>16 MR. JABOUIN: Mr. De Meo?</p> <p>17 MR. DE MEO: I can't abstain; right?</p> <p>18 MR. JABOUIN: No.</p> <p>19 MR. DE MEO: Well, I think you've done a</p> <p>20 great job, but I'm going to vote for Dr. Nathalie</p> <p>21 Lynch-Walsh.</p> <p>22 MR. JABOUIN: If we have Ms. Shaw?</p> <p>23 MS. DAHL: You forgot me.</p> <p>24 MS. SHAW: The other Shaw.</p> <p>25 MR. JABOUIN: Sorry. Ms. Dahl?</p>	<p style="text-align: right;">Page 28</p> <p>1 saying, if we're going to keep having this</p> <p>2 strife, I'm going to start throwing my hand up a</p> <p>3 lot more. Because no more strife. No more 10</p> <p>4 minutes deciding which agenda item to move back</p> <p>5 and forth. We've got to deal with numbers.</p> <p>6 We've got to deal with money. We've got to put</p> <p>7 money in the pockets so that the children can be</p> <p>8 educated. But for that reason I am going to give</p> <p>9 it to Dr. Nathalie Lynch-Walsh.</p> <p>10 MR. JABOUIN: One moment while I tabulate the</p> <p>11 votes.</p> <p>12 MR. TURSO: Yeah, all that for one vote.</p> <p>13 MR. JABOUIN: So the calculation of the votes</p> <p>14 are, for Dr. Nathalie Lynch-Walsh it is five</p> <p>15 votes and for Mr. Medvin it is four votes.</p> <p>16 So the new chair of the audit committee for</p> <p>17 the next fiscal school year is Dr. Nathalie</p> <p>18 Lynch-Walsh.</p> <p>19 And so now we will proceed to the nominations</p> <p>20 for the vice chair. The nominating committee has</p> <p>21 nominated Mr. Mayersohn.</p> <p>22 MR. MAYERSOHN: Doesn't Dr. Nathalie</p> <p>23 Lynch-Walsh now run the meeting since she's</p> <p>24 chair?</p> <p>25 MR. JABOUIN: Sure. Let me ask her if she's</p>

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1 going to accept.

2 DR. LYNCH-WALSH: Yes.

3 MR. JABOUIN: Okay. So Dr. Lynch-Walsh if  
4 you could proceed with the election of the vice  
5 chair? The nominating committee has nominated  
6 Mr. Mayersohn. If you can proceed with that and  
7 request nominations from the floor and I'll do  
8 the tabulation.

9 DR. LYNCH-WALSH: Okay. So the nominating  
10 committee nominated Mr. Mayersohn for vice chair.  
11 Are there any nominations from the floor for vice  
12 chair?

13 (No response.)

14 DR. LYNCH-WALSH: Okay. Seeing none, if  
15 we're going to do a roll call?

16 MR. JABOUIN: Yes, please.

17 DR. LYNCH-WALSH: Mr. Medvin?

18 Well, I guess -- wait. Hold up. There  
19 aren't any nominations, so I think that he's  
20 automatically vice chair.

21 MR. JABOUIN: Still do the vote, please.

22 MR. MAYERSOHN: You still have to vote. You  
23 don't have to do the roll call.

24 DR. LYNCH-WALSH: All right. Sorry. I need  
25 Linda here for my Bob's Rules.

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1 So that's number one.

2 Number two, I respect Ms. Dahl's comments  
3 that she made about the nominating committee and  
4 other ways that we vote. And as much as I  
5 understand --

6 MS. DAHL: And I'm going to get a comment  
7 from our standing parliamentarian who comes to  
8 every single diversity committee meeting and  
9 bring it back.

10 MR. MAYERSOHN: I'm just saying from a  
11 standpoint of these are public meetings and we  
12 are guided by Sunshine.

13 MS. DAHL: I understand that.

14 MR. MAYERSOHN: So the fact that the meeting  
15 took place at 9:30 didn't mean that you had to or  
16 anybody had to attend. We could have just sat  
17 outside or, you know, done whatever. We just  
18 elected to come here and sit down here and be a  
19 part of the -- in fact, I walked out of the room  
20 and I took a phone call so -- and missed the  
21 robust conversation.

22 But, anyway, my point is is that there are  
23 parliamentary procedures that take place, but we  
24 are governed by Sunshine. So a lot of those  
25 things preclude what we can and can't do.

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1 So all in favor of Robert Mayersohn as vice  
2 chair of the audit committee for the 23-24 school  
3 year say, aye.

4 COMMITTEE MEMBERS: Aye.

5 DR. LYNCH-WALSH: Any opposed?

6 (No response.)

7 DR. LYNCH-WALSH: Motion carries.  
8 Congratulations. You're the vice chair.

9 Okay. So we've done 7, we've done 8.

10 I don't really have any comments other than,  
11 thank you, Phyllis, for rearranging the agenda  
12 because you made the suggestion I was going to  
13 make when I reviewed it.

14 So then we are moving on -- unless there's  
15 anything else -- oh, we're ahead of schedule?  
16 Okay. Okay. Let me keep going.

17 MR. MAYERSOHN: Can I just make a comment?

18 First of all I want to congratulate you as  
19 serving as chair. You know, again, somebody  
20 mentioned the comment, there's been a lot of  
21 strife. I hope that we will continue to move  
22 down a path, obviously, this was a split vote,  
23 but I think it's important that we all unite  
24 behind the current chair that we have and move  
25 forward in the way that we need to move forward.

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1 So those are the only comments that I want to  
2 make. But congratulations to Madam Chair.

3 DR. LYNCH-WALSH: I don't like Madam Chair,  
4 but thank you.

5 Yes?

6 MS. FERTIG: Okay. Following along --  
7 congratulations. Congratulations. Following  
8 along on what Mr. Mayersohn just said, I believe  
9 it would benefit this committee to have a  
10 parliamentarian here or receive training. I feel  
11 like we're off -- we're off balance sometimes.  
12 It would make things move faster if we stuck by  
13 parliamentary procedure as amended by Sunshine.

14 MS. SHAW: Second.

15 DR. LYNCH-WALSH: Thank you.

16 Okay. Well, hold up.

17 Discussion?

18 And I'm going to say that we probably want to  
19 wait on that, because I don't -- that's an  
20 expense, we already have, if we're going to  
21 choose expenses, I choose having Mr. Bass. I  
22 don't think we have an issue with parliamentary  
23 procedure. Well, as someone that lives and dies  
24 by Sunshine Law, let's see --

25 MS. DAHL: You don't have to make a comment



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1 on it.

2 DR. LYNCH-WALSH: Okay. But as the chair,  
3 and we're having a discussion, I think I can.

4 So before we go down that road, we shortened  
5 the agenda, that's already helped immensely and  
6 then we'll review if -- we'll review concerns. I  
7 think we need to have a discussion about what  
8 people's concerns are regarding parliamentary  
9 procedure before we automatically start having a  
10 parliamentarian.

11 MS. SHAW: Dr. Nathalie Lynch-Walsh, I  
12 disagree with that. There is a motion and a  
13 second on this. So the board now needs to decide  
14 whether or not they want to vote it up or vote it  
15 down. And I believe you will have an opportunity  
16 to comment on it along with the rest of us and  
17 that's usually after we have commented on it.

18 DR. LYNCH-WALSH: Okay. That's fine.  
19 Remember, I'm not used to this whole new role.

20 MS. CARTER-LYNCH: And I'm raising my hand.  
21 And I agree with Ms. Fertig. I think it would  
22 eliminate a whole lot of unnecessary discussion  
23 if we had somebody that was very well-versed in  
24 how we need to handle this according to Sunshine,  
25 according to what Bob said, because it's

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1 DR. LYNCH-WALSH: Okay. Hold up. I know  
2 we're all new at this, but I believe Ms. Shaw and  
3 then Ms. Fertig.

4 MS. SHAW: So I work at a large organization  
5 and in the past when I was the north area, the  
6 district advisory, the north central area chair  
7 and advisory and whatever the case may be, we've  
8 always had folks within the district who would  
9 assist us with such. And even if we don't, there  
10 are other organizations outside who will provide  
11 free service to us in this regard. And one of  
12 the things that we need to do is, we need to  
13 reduce -- if it's already said, we don't need to  
14 say it again. We need to reduce the number of  
15 unnecessary comments. And as -- as he said, if  
16 this continues he will put his hand up and  
17 comment on everything. And I probably can do the  
18 same thing. But I will charge you also \$225 an  
19 hour, you know, for it.

20 So let's move forward. Congratulations, Dr.  
21 Nathalie Lynch-Walsh. And let's figure out how  
22 to move forward without all of the unnecessary  
23 information. If we need to send out information  
24 to someone, if there's a document out there, send  
25 it through our chief and he will forward the

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1 different from regular parliamentarian  
2 procedures. It is. So we need to have somebody  
3 that's an expert in that. So I agree.

4 MR. DE MEO: I have a question and I would  
5 like to make a comment.

6 DR. LYNCH-WALSH: Mr. De Meo.

7 MR. DE MEO: Certainly the district has a  
8 parliamentarian that attends meetings that could  
9 attend our meeting without any additional cost.  
10 Is that the case?

11 MR. JABOUIN: I would have to check if the  
12 legal department has such. I'm not aware of  
13 that. If those of you who attend other meetings  
14 are aware of the attendance of a parliamentarian?  
15 Ms. Dahl?

16 MR. DE MEO: It would be shocking that we  
17 didn't have somebody to serve in that role.

18 MS. DAHL: I don't know -- I don't know if  
19 it's charged to Diversity or not, but we have an  
20 expert in parliamentary procedures at every  
21 single one of our meetings. And if she can't  
22 show up someone else fills in for her. And it  
23 does streamline what's going on. She will  
24 correct the chair if the discussion needs to stop  
25 or something else needs to go on. Thank you.

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1 information to us. It is at our leisure to read  
2 it. If we don't read it, I don't really want to  
3 hear about it. If you send it to me and I didn't  
4 read it and it's brought up, I don't want it  
5 regurgitated to me all over again because I  
6 didn't read it. So we just need to figure out,  
7 we're all grown-ups here.

8 DR. LYNCH-WALSH: Okay. Ms. Fertig?

9 MS. FERTIG: I just want to make clear that  
10 in no way did my motion in any way suggest that  
11 we should not have Mr. Bass because I think he  
12 has done such a great job and gotten us organized  
13 in a whole other way. So it's just very simply  
14 to have a parliamentary.

15 DR. LYNCH-WALSH: No, I didn't interpret it  
16 that way. I was just thinking, being cost  
17 conscious, I didn't want anyone else to come up  
18 with the idea that we should forego in favor of  
19 the other.

20 Mr. Mayersohn?

21 MR. MAYERSOHN: Having -- obviously, being an  
22 elected official and having sat on numerous  
23 committees, Ms. Shaw has done, as well, some of  
24 them we sat on together, we're an advisory  
25 committee. We have, obviously, the vote of yes

<p style="text-align: right;">Page 37</p> <p>1 and no. At the end of the day, no matter what 2 happens, that's our vote, yes or no. We have the 3 ability to make motions. 4 When we get into larger discussions that are 5 not within our frame of or scope of work, that's 6 where we get kind of off the beaten path, and 7 that's where I think some of our challenges are, 8 is that, you know, we go from A to Z in, you 9 know, or from 0 to 60, you know, whatever it may 10 be, but we need to be focused and understand what 11 we're voting on. I mean, if we asked staff to, 12 you know, bring us back 25 million things, we've 13 got to look at what -- I mean, I hear Dr. Mack 14 going, if we're gonna -- you know, Ms. Fertig 15 understands that, Dr. Mack used to go, look, if 16 you're going to ask staff to do the work, 17 understand they're taking away from something 18 else. Unless it's really pertinent to what that 19 discussion is, because you're curious is a 20 difference than really helping move the item 21 forward or improve the outcomes potentially. 22 So we just have to, I think -- as Ms. Shaw 23 said, we're all adults. I think that we have 24 enough wherewithal to be able to understand the 25 basics of parliamentary procedure. I think that</p>	<p style="text-align: right;">Page 39</p> <p>1 chair say, no. 2 MR. TURSO: No, I'm on, no. 3 DR. LYNCH-WALSH: You're on no? 4 Okay. So then we need to -- we had one, two, 5 three, four, five, six, yes; three, no. 6 MR. JABOUIN: Can I please have the wording 7 of the motion, please? 8 DR. LYNCH-WALSH: I didn't make the motion. 9 MS. FERTIG: Yeah, I think that we're 10 requesting that we have a parliamentarian at our 11 meetings. 12 MS. SHAW: Or training. Because that was 13 part of the motion. 14 MS. FERTIG: Yes. And/or receive training by 15 a certified parliamentarian. 16 MR. JABOUIN: Okay. Parliamentarian at the 17 meeting or training by a certified 18 parliamentarian. So noted. 19 DR. LYNCH-WALSH: And I would suggest you 20 look into training as well as and not just the 21 parliamentarian because the training I think 22 might be helpful across the board and is a 23 one-time issue rather than an every time. 24 MS. SHAW: Dr. Nathalie Lynch-Walsh. 25 DR. LYNCH-WALSH: We have to give him</p>
<p style="text-align: right;">Page 38</p> <p>1 the chair needs to guide us in keeping us 2 focused, not to necessarily cut somebody off, but 3 at least to know that if you don't have anything 4 new to add, just to say it is not really 5 relevant. 6 So those are my comments. As I said, I 7 don't -- I don't think that we need a 8 parliamentarian sitting here. If we want to get 9 up on parliamentary procedure, that's one thing. 10 But to have somebody sitting here to control the 11 meeting is just a matter of keeping us in line. 12 So I hope the chair will be able to do that. 13 DR. LYNCH-WALSH: That would be my goal as 14 well. 15 All right. So in keeping with timeframes, 16 it's 10:35, 10:36 and we have MSL sitting here. 17 MS. SHAW: Motion. 18 DR. LYNCH-WALSH: Oh, sorry. 19 So discussion is over? 20 All in favor of the motion? Unless you want 21 it restated? 22 COMMITTEE MEMBERS: Aye. 23 MR. MAYERSOHN: No. 24 DR. LYNCH-WALSH: Any opposed? I say, no 25 also. That's interesting, the chair and vice</p>	<p style="text-align: right;">Page 40</p> <p>1 guidance. 2 MS. SHAW: No, you don't. 3 DR. LYNCH-WALSH: We do. 4 MS. SHAW: Huh-uh. He's the chief auditor. 5 He knows. There's a motion. 6 DR. LYNCH-WALSH: Okay. 7 MR. JABOUIN: Yeah, the motion is 8 parliamentarian at the meetings or training by a 9 certified parliamentarian. So it has the word 10 "or" in it. 11 DR. LYNCH-WALSH: Okay. As long as it stays 12 there. 13 Okay. So next up. 14 MS. FERTIG: And, slash, or. 15 DR. LYNCH-WALSH: Pardon? 16 MS. FERTIG: I was just correcting that to 17 and, slash, or. 18 DR. LYNCH-WALSH: So either way it should be 19 in there. 20 Okay. So the motion was to move Number 17 up 21 after Number 9, but MSL is here for a required 22 update as Number 10. So, theoretically, we would 23 take the motion first because that's what the 24 group voted for or we can let them do their piece 25 and leave since they're here.</p>

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<p>1 MS. SHAW: We have an agenda that was 2 approved.</p> <p>3 MR. MAYERSOHN: We have an agenda that's 4 approved, so let's follow it.</p> <p>5 DR. LYNCH-WALSH: Okay. All right. So the 6 motion, with apologies to MSL, I can't quite see 7 Mr. Castaneda over there, Number 17.</p> <p>8 So we have Audit Committee Responses. 9 So the first one up is the -- is 1a. And I'm 10 just making sure, is 1a the MSD funds?</p> <p>11 MR. JABOUIN: I can read that, what 1a is. 12 That was for the audit committee to receive 13 information on the \$25 million provided to the 14 district by the state legislature for MSD.</p> <p>15 DR. LYNCH-WALSH: Okay. So one of the -- so 16 in terms of moving the meeting along, so what was 17 provided in response to that is this memo from 18 Ms. Batista; correct?</p> <p>19 MR. JABOUIN: That was part of it. We do 20 have that. That's the part as it pertains to 21 legal. There's also a part regarding the 22 calculations that's provided as well. And a link 23 as well.</p> <p>24 DR. LYNCH-WALSH: Okay. So the committee 25 would like to know, number one, if the 18 million</p>	<p>1 request for this information and did not get it 2 be provided with the materials we have in front 3 of us today.</p> <p>4 I think you've accounted for the money. I'm 5 not sure why it was so difficult to provide this 6 information before this. But I just had one 7 thought. We don't need to belabor it today. I 8 would like to know who was in charge of this 9 project and how their results comport with 10 other -- other classroom additions that are being 11 built in the district? It seems like they got it 12 done very timely and, you know, the amounts of 13 money looked -- I would just like to see that 14 comparison. And I just want to see the 15 comparison, that's what I'm asking for as a 16 follow-up. I'm not going to belabor it today. 17 And I'm also asking that this be provided to 18 anybody who had made a public records request for 19 this information and was not given it.</p> <p>20 DR. LYNCH-WALSH: Okay. Ms. Shaw? 21 MS. SHAW: Yeah, you know, when I was 22 reviewing the information I had the same 23 question. You know, especially dealing with the 24 number of schools who are still struggling to, 25 you know, to get completion. But I wasn't -- I</p>
Page 42	Page 44
<p>1 has been committed? Number two, information on 2 the difference. Where is the money? What's been 3 spent? I believe invoices. So where are the 4 funds coming from? They would like to have 5 estimates on costs and cost of demolition, a 6 spreadsheet. Paper confirmation the 1 million is 7 readily available. All invoices on what is spent 8 or the reimbursement packages. Data on the 9 project.</p> <p>10 So what do we not have in response here? 11 MR. JABOUIN: So I believe you have all of 12 that. With respect to that response, that has 13 been provided. And then there was a link with 14 the invoices that Mr. Shim had. Because the 15 invoices were quite voluminous.</p> <p>16 MR. MEDVIN: Okay. So has that link been 17 provided to the committee?</p> <p>18 MR. JABOUIN: Yes, it has been provided to 19 the committee. It's also on the Chief Auditor's 20 website as well.</p> <p>21 DR. LYNCH-WALSH: Okay. So then any 22 questions, Ms. Fertig?</p> <p>23 MS. FERTIG: Yeah, after reviewing this -- 24 thank you for the report. I would like to 25 suggest that anybody who made a public records</p>	<p>1 didn't understand why we couldn't get a full 2 spreadsheet with all of this information 3 presented in this package versus, you know, the 4 information submitted to the link?</p> <p>5 MR. JABOUIN: You mean like an Excel recap. 6 MS. SHAW: Yeah.</p> <p>7 MS. FERTIG: Yeah, I wondered that, too, 8 but --</p> <p>9 MR. MEDVIN: Okay. So I'm hearing 10 comparison. And as for anyone that doesn't know, 11 I'm also the chair of the Facilities Task Force, 12 so I know the answer to your question and -- I 13 do. And it may be unexpected in terms of what 14 the answer is.</p> <p>15 But an Excel recap you're saying, Ms. Shaw, 16 that you haven't seen that's not included and 17 that was one of the requirements.</p> <p>18 So I will follow up with Mr. Jabouin. 19 Mr. Mayersohn?</p> <p>20 MR. MAYERSOHN: So, the question that I have 21 is that it says here that the estimated cost for 22 the demolition work is \$600,000, and, obviously, 23 there's a project balance of, I guess it's 1.3, 24 and I'm rounding it down, 1.3 million.</p> <p>25 So my question, I guess, is that,</p>

<p style="text-align: right;">Page 45</p> <p>1 obviously, this was intended to be demolished  2 during the summer when nobody was on campus.  3 This now looks like it will be demolished or  4 intended to be demolished either while kids are  5 on campus -- you can't -- I've got to talk like  6 into it -- while students are on campus, while  7 teachers are on campus, or at sometime in the  8 middle of the night to start demolishing it.  9 This is not something that you implode, it's more  10 piecemeal. So you're going to have rubble and  11 other stuff that's going to be sitting there  12 while students are, obviously, attending class.  13 So I guess my question is, what is the  14 district's intent or timeframe to demolish it and  15 have in that respect if they're planning to do it  16 during the school year, have considered the  17 unintended consequences? And, from an economic  18 standpoint, is that \$600,000 still projected if  19 they do it in the next four weeks or if they do  20 it in the next, you know, during the summertime  21 of 2024?  22 MR. MAYERSOHN: Okay. So that's a follow-up  23 question as well. And Ms. Shaw?  24 MS. SHAW: And I would just like to say one  25 thing. And how do we plan to protect, as this</p>	<p style="text-align: right;">Page 47</p> <p>1 MS. CARTER-LYNCH: No, I was going to have  2 the same question that Mr. De Meo had.  3 MR. DE MEO: It's disgusting that it's there.  4 I don't care about the legal. It's disgusting.  5 Not that that matters.  6 MS. FERTIG: Unfortunately, it's caught up in  7 the --  8 MR. DE MEO: It shouldn't be. It shouldn't  9 be. Who gives a damn about that. It's  10 disgusting.  11 MS. FERTIG: It shouldn't. I know.  12 MS. CARTER-LYNCH: And to add, I just want to  13 know why it's taking so long just to tear down  14 the building?  15 MR. DE MEO: Because we have a legal system,  16 not a justice system. That's why.  17 DR. LYNCH-WALSH: Right. So it's -- I mean,  18 I think there's a reenactment, tomorrow; is it?  19 Yeah. So it just keeps going, and going, and  20 going.  21 MR. MAYERSOHN: It's an acoustical  22 simulation. It's not a reenactment.  23 DR. LYNCH-WALSH: Sorry.  24 MR. MAYERSOHN: Because there are no people  25 in the building at the time, so --</p>
<p style="text-align: right;">Page 46</p> <p>1 demolition is being done, to protect these  2 children, whether it's from airborne or whatever  3 the case may be? Because the air-conditioning is  4 going to be on. We don't know what's behind  5 there lurking, you know. So just the health and  6 the wellness and the mental health of, you know,  7 of our students and teachers that are going to be  8 affected.  9 DR. LYNCH-WALSH: Okay. So safety, health  10 and welfare -- well-being.  11 MR. DE MEO: Madam Chair, I have a question.  12 DR. LYNCH-WALSH: Okay. Mr. De Meo?  13 MR. DE MEO: First, a comment. I thought the  14 information submitted with regard to the new  15 building and demolition was exhaustive. Read it.  16 It's all there.  17 But aside from that, I'd like to know from  18 legal if and when this building is going to be  19 torn down. Because already we have an enactment,  20 that goes to appeal, it could be another two or  21 three years. So I'd like to know from our legal  22 counsel when will that building be cleared to be  23 demolished?  24 DR. LYNCH-WALSH: Okay. Anyone else have a  25 question?</p>	<p style="text-align: right;">Page 48</p> <p>1 DR. LYNCH-WALSH: Yeah. Okay. So are we  2 good on 1a? I made multiple notes. I think I  3 have five notes for follow-up.  4 Okay. So the next one is is 1b, which is,  5 what? Because our motions aren't labeled  6 necessarily. So which one is 1b?  7 MS. FERTIG: I'm thinking the audit plan is  8 what's next in the packet.  9 MR. JABOUIN: One moment, please.  10 DR. LYNCH-WALSH: Mr. Jabouin, can you  11 clarify what 1b is, please?  12 MR. JABOUIN: I will. One moment, please.  13 Oh, the 1b is the one from legal.  14 MR. TURSO: Dash 02.  15 MS. FERTIG: Oh, from Ms. Batista?  16 DR. LYNCH-WALSH: Okay. So that's 1a, 1b.  17 If we can have these labeled in the future, that  18 would be great.  19 Okay. So now we've moved on to motion number  20 2. Is that the audit plan?  21 MS. FERTIG: Yes.  22 DR. LYNCH-WALSH: Okay. So this should be  23 relatively self-explanatory. But since we moved  24 the MSL Discussion of Internal Controls we'll  25 discuss more next time, essentially, the board</p>

<p style="text-align: right;">Page 49</p> <p>1 reaffirmed our motion and -- to add audits of HR, 2 which are all things HR, and Procurement to the 3 audit plan.</p> <p>4 So -- now, as a member, I had the follow-up 5 question for Mr. Jabouin, I don't know if anyone 6 else has the same concern, I wasn't clear on what 7 the last paragraph meant. "Although such a 8 presentation is no longer needed because of the 9 school board action, MSL will still prepare a 10 document on this subject and will remain as an 11 agenda item."</p> <p>12 Mr. Jabouin, can you explain that statement? 13 MR. JABOUIN: Sure. Yes. So we do have -- 14 well, this item has been postponed.</p> <p>15 DR. LYNCH-WALSH: It has. I'm just looking 16 for clarity.</p> <p>17 MR. JABOUIN: Yeah, we do have that 18 presentation. So you're correct. So the board 19 did add to the audit plan Human Resources and 20 Procurement, but there was discussion amongst the 21 committee as to what those areas could 22 potentially be, and that there would be that 23 presentation to assist the committee with that. 24 So the presentation is still there, but since the 25 board went ahead and approved those two areas for</p>	<p style="text-align: right;">Page 51</p> <p>1 schools under the SMART Bond program and how far 2 behind they are, an update to the policies and 3 procedures, and closure on all findings in the 4 report by the end of the year. That was the 5 motion that was passed regarding the RSM report 6 that was presented that we had asked AECOM to 7 respond to.</p> <p>8 DR. LYNCH-WALSH: Okay. So if you could -- 9 so the first one, I can tell you that AECOM and 10 Atkins absolutely do reports that would address 11 that concern. They do it monthly. They're a 12 little behind schedule. I don't think I've seen 13 the May reports, but there are monthly reports 14 that would address that in spades.</p> <p>15 The second piece about an update on policy 16 and procedure, I would have to get some clarity 17 on which ones we're referring to. So the monthly 18 report on projects and where they stand, then 19 perhaps they can add the audit committee to the 20 distribution list.</p> <p>21 Yes, Ms. Fertig.</p> <p>22 MS. FERTIG: I would just request that on the 23 to follow-ups that we request, that we receive 24 the follow-up in writing. I think that helps us 25 over time to make sure that we have a complete</p>
<p style="text-align: right;">Page 50</p> <p>1 the audit plan, it's not as critical as it was 2 before.</p> <p>3 DR. LYNCH-WALSH: Okay. The board also 4 decided to have a workshop on internal controls 5 on HR, so it would probably be a good idea 6 between now and when MSL comes back, just so our 7 time and theirs isn't wasted, that we're all on 8 the same page as to what HR means. And then if 9 the committee has things to add to that, we can 10 add it at the next meeting if that's the agenda 11 this ends up on. Because we also have to look at 12 what our next agenda looks like so we don't have 13 20 items.</p> <p>14 Okay. Any questions on motion number 2? 15 (No response.)</p> <p>16 DR. LYNCH-WALSH: Or are we good for now? 17 Okay.</p> <p>18 Motion 3a. Let's see. The motion, itself, 19 was --</p> <p>20 MR. JABOUIN: This was the one for AECOM.</p> <p>21 DR. LYNCH-WALSH: But what was the question? 22 Because I see the response, but --</p> <p>23 MR. JABOUIN: I'll give you the question in 24 one moment, please.</p> <p>25 Okay. So the motion was for a list of</p>	<p style="text-align: right;">Page 52</p> <p>1 record of what's happened. So if you're going to 2 get this and email it to us in between before the 3 next audit committee meeting, just if we could 4 just get a complete response to what we asked for 5 in writing and I think most of us can then read 6 it.</p> <p>7 DR. LYNCH-WALSH: Okay. So monthly reports, 8 policy and procedure I need more clarity or go 9 back to the minutes to find out what was being 10 referred to there, and then what was the third 11 thing?</p> <p>12 MR. JABOUIN: The third item was the closure 13 on all findings in the audit report by the end of 14 the year.</p> <p>15 DR. LYNCH-WALSH: By the end of 22-23?</p> <p>16 MR. JABOUIN: You know, that actually was the 17 wording in the motion. I thought that, and Mr. 18 Mayersohn, you're the one that you made that part 19 of the motion, that you were referring to 20 December, the calendar year. Or were you 21 referring to the next fiscal year?</p> <p>22 MR. MAYERSOHN: Next fiscal year.</p> <p>23 MR. JABOUIN: Okay. So that would be June of 24 2024.</p> <p>25 MS. FERTIG: But when was the motion made?</p>

<p style="text-align: right;">Page 53</p> <p>1 MR. JABOUIN: At the previous meeting.</p> <p>2 MR. MAYERSOHN: Meaning this coming fiscal</p> <p>3 year then.</p> <p>4 DR. LYNCH-WALSH: Okay. Well, we can look</p> <p>5 into that and get some clarity, because I -- a</p> <p>6 lot of times the responses are sort of written</p> <p>7 independent of the intent of the motion. So I</p> <p>8 just want to make sure they respond to what the</p> <p>9 concerns actually were, as opposed to just giving</p> <p>10 a response. Because I'm not even clear on the</p> <p>11 policy and procedure piece.</p> <p>12 All right. Any other questions on 3a?</p> <p>13 (No response.)</p> <p>14 DR. LYNCH-WALSH: Okay. 3b. The last piece</p> <p>15 of paper I'm holding on number 17 has to do with</p> <p>16 the motion to transmit, ba-ba-ba, had to do with</p> <p>17 adding the staffing report and M/WBE. I think</p> <p>18 this might have been my motion.</p> <p>19 Okay. The response, "the OCA met with RSM to</p> <p>20 incorporate auditing of M/WBE in future audits.</p> <p>21 The staffing report was previously audited and</p> <p>22 will be considered again for future audits."</p> <p>23 Mr. Jabouin, could you clarify the direction</p> <p>24 you were given by the board at the last meeting?</p> <p>25 I believe that the staffing plan was -- you were</p>	<p style="text-align: right;">Page 55</p> <p>1 DR. LYNCH-WALSH: That it would be added and</p> <p>2 be in their quarterly, so, essentially, it would</p> <p>3 be incorporated.</p> <p>4 MR. JABOUIN: Yes, I communicated to RSM to</p> <p>5 include it into their reports.</p> <p>6 DR. LYNCH-WALSH: Okay. The only reason I'm</p> <p>7 confused is you said you stand by this response.</p> <p>8 MR. JABOUIN: I do.</p> <p>9 DR. LYNCH-WALSH: That's the only reason I'm</p> <p>10 asking for clarity.</p> <p>11 Okay. So are we all under the impression</p> <p>12 that this will now be included?</p> <p>13 MS. CARTER-LYNCH: Yes.</p> <p>14 DR. LYNCH-WALSH: Okay. And not just</p> <p>15 considered?</p> <p>16 MS. CARTER-LYNCH: We're good.</p> <p>17 DR. LYNCH-WALSH: All right. As long as</p> <p>18 we're all clear. Okay. So that's 3b. I believe</p> <p>19 that loops us back around to item number -- well,</p> <p>20 forget number because those changed. So MSL</p> <p>21 Required Communications Under Government Audit</p> <p>22 Standards.</p> <p>23 Mr. Castaneda.</p> <p>24 MR. CASTANEDA: Thank you. Hello, my name's</p> <p>25 Eddie Castaneda. I'm an audit senior manager</p>
<p style="text-align: right;">Page 54</p> <p>1 directed to add that in.</p> <p>2 MR. JABOUIN: Yeah, I still stand by this</p> <p>3 response. They did not direct us to do so. But</p> <p>4 I did tell RSM to do so. So it will be included.</p> <p>5 DR. LYNCH-WALSH: Okay. So they didn't</p> <p>6 direct you because when they asked about it you</p> <p>7 said that it would be added in.</p> <p>8 Okay. So, to be clear -- so then to be</p> <p>9 clear, the response then is that the staffing</p> <p>10 plan will be -- because I'm not sure what</p> <p>11 "considered" means. That doesn't sound the same</p> <p>12 as included. Because it says, "met with RSM to</p> <p>13 incorporate auditing of M/WBE", which that</p> <p>14 includes that staffing is part of that in future</p> <p>15 audits. The staffing report was previously</p> <p>16 audited, initially, but it is a quarterly</p> <p>17 requirement.</p> <p>18 So just to be clear so I have, there's no</p> <p>19 confusion, you're saying you stand by this</p> <p>20 response, but the reason the board didn't direct</p> <p>21 you is that you indicated that it would be added</p> <p>22 to future audits. Not considered, but --</p> <p>23 MR. JABOUIN: Yeah, I communicated that to</p> <p>24 RSM and they were sitting next to me at the board</p> <p>25 meeting. I communicated to add that to them.</p>	<p style="text-align: right;">Page 56</p> <p>1 with the external auditors, MSL, which we're the</p> <p>2 external auditors for the school district. It's</p> <p>3 that time of year again for our annual required</p> <p>4 communications to the committee. These</p> <p>5 communications are required by our auditing</p> <p>6 standards. It goes over general information such</p> <p>7 as our responsibilities versus management's</p> <p>8 responsibilities, any new and upcoming accounting</p> <p>9 standards and audit standards that may -- may</p> <p>10 impact the district in the upcoming year. I</p> <p>11 would like to say that there's no new auditing</p> <p>12 standards in the current year that would affect</p> <p>13 the district, however, there is a new GASB, GASB</p> <p>14 96 which is the subscription-based Internet</p> <p>15 technology agreements. We don't feel -- they may</p> <p>16 impact the district's financial statements,</p> <p>17 however, we don't feel that it will be an</p> <p>18 impactful one as the district underwent the same</p> <p>19 processes for this standard last year in the</p> <p>20 implementation of GASB 87 leases.</p> <p>21 Attached to that letter is our peer review</p> <p>22 document. We, as auditors, who issue audit</p> <p>23 opinions, we also get audited by other auditors.</p> <p>24 So sometimes I do feel the district's pain when</p> <p>25 we're asking questions and everything like that.</p>

<p style="text-align: right;">Page 57</p> <p>1 So we get audited as well. I'm happy to report  2 that that's a pass. No findings were found in  3 our internal control structure of our firm and  4 that -- so that's good for you and for us.  5 Other than that, if you have any specific  6 questions with any of the information within the  7 letter we could discuss that.  8 DR. LYNCH-WALSH: Ms. Shaw?  9 MS. SHAW: Yes, you said there were no new  10 GASBs for this year?  11 MR. CASTANEDA: No, there was one new GASB  12 that may impact the district. It's GASB 96,  13 which is -- yeah.  14 DR. LYNCH-WALSH: I'm sorry. Mr. De Meo?  15 MR. DE MEO: Yeah, just a few comments. I  16 think it's important that we understand this  17 required communication, so I'm going to point out  18 a few things. Mr. Castaneda, if you want to  19 comment on them --  20 MR. CASTANEDA: Absolutely.  21 MR. DE MEO: -- Or not, because they're  22 pretty -- first, I think our auditors have done a  23 great job and they're -- I think they're an  24 outstanding firm.  25 This communication on the -- one of the</p>	<p style="text-align: right;">Page 59</p> <p>1 performed. They are not obligated to perform  2 tests of our controls. They are only -- they  3 only do that when compelled to do that or if it  4 will save time in the audit. Because if the  5 controls work they don't have to test as many  6 items.  7 In that same paragraph the scope of the  8 testing of internal control is not a test of our  9 entire internal control system. It's only that  10 specific area. They only have to gain an  11 understanding of our internal controls, they're  12 not required to test them. So we're not -- in  13 this audit that we pay for, they are not required  14 and they do not perform an audit of our internal  15 controls. It's extremely important.  16 Next paragraph on page 7, they do perform  17 tests of compliance. This is where government  18 auditing standards are different from GAAP. They  19 are required to test some compliance with  20 contracts and so forth.  21 MS. SHAW: I have a question.  22 DR. LYNCH-WALSH: Okay. Ms. Shaw.  23 MS. SHAW: Is there a question on this? Is  24 there a question? Is there a question?  25 DR. LYNCH-WALSH: Yes, I was thinking you</p>
<p style="text-align: right;">Page 58</p> <p>1 things I'll point out, on page 6, the second to  2 last bullet point there, the primary auditors,  3 the lead auditors, MSL, are responsible for all  4 of the subcontractors such as Davis and any other  5 firm they hire to do some component auditing. So  6 that's important to know.  7 In the next paragraph, the audit -- this is a  8 financial statement audit. So they've obtained  9 reasonable assurance. They don't give us  10 absolute assurance that every item has been  11 checked and everything is perfect. They measure  12 everything by the standard of materiality. So  13 that's important for us to understand.  14 On the next page in the first paragraph, they  15 do not perform a detailed examination of all  16 transactions. It's a risk-based audit. So they  17 look at risk of the area, like our internal  18 auditor does, although he doesn't always share it  19 with us, he does in some way, not in the way I'd  20 like, and based on that risk they assess the risk  21 and they go and perform audit procedures. A lot  22 of it is testing, sampling. It's not 100 percent  23 vouching of every single transaction.  24 On the same page under Audit Procedures -  25 Internal Controls, tests and controls may be</p>	<p style="text-align: right;">Page 60</p> <p>1 would get to a question.  2 MR. DE MEO: I don't understand.  3 MS. DAHL: Were you finished with your  4 question?  5 MS. SHAW: Was there a question?  6 MR. DE MEO: No, I want to point out key  7 parts.  8 DR. LYNCH-WALSH: I appreciate you pointing  9 this out because, to be honest --  10 MS. DAHL: He's not done.  11 MS. SHAW: My issue is not because he's not  12 done. My issue is, is there a question for him,  13 number one? We're paying him money. Number two,  14 I think -- I'm an accountant and I hope most of  15 you around here are at least familiar with  16 accounting and audits, et cetera, et cetera, and  17 we can read in terms of what's on here and what  18 is required. And if we have a question for him,  19 who is sitting here for the last 45 minutes as it  20 relates to what is required under an audit, then  21 we can ask the question. This is why we spend so  22 much time in this room, in this room. And it's  23 nothing on you. I understand the point, what  24 you're trying to point out to those who don't  25 understand audit, but I'm hoping everyone here</p>

<p style="text-align: right;">Page 61</p> <p>1 understands what is required under the audit.</p> <p>2 MR. DE MEO: Yeah, I'm not sure of that and</p> <p>3 that's why I'm going to continue, but thank you</p> <p>4 for your comment.</p> <p>5 DR. LYNCH-WALSH: Okay. Thank you. Keep</p> <p>6 going.</p> <p>7 MR. DE MEO: Under that same paragraph on the</p> <p>8 bottom of page 7 they also express an opinion</p> <p>9 about certain compliance. On page 8 near the</p> <p>10 middle of the page they are -- the school</p> <p>11 district is responsible for bringing information</p> <p>12 about allegations of fraud or suspected fraud to</p> <p>13 the auditors.</p> <p>14 Can you share that with us, Mr. Castaneda, at</p> <p>15 the end of the audit, if -- what allegations they</p> <p>16 brought and so forth?</p> <p>17 MR. CASTANEDA: I'm happy to state that so</p> <p>18 far no allegations of fraud or suspicions of</p> <p>19 fraud has been brought to our attention. To</p> <p>20 address that specific point, we do inquire</p> <p>21 management as well as governance, which would be</p> <p>22 the school district, in a management</p> <p>23 representation letter that they have disclosed</p> <p>24 all instances of fraud or any fraudulent</p> <p>25 suspicions. We also do various employee</p>	<p style="text-align: right;">Page 63</p> <p>1 DR. LYNCH-WALSH: Okay. I just wanted to</p> <p>2 point out that you're here and that you're the</p> <p>3 responsible party.</p> <p>4 Hold on, I think -- Mr. De Meo, are you -- do</p> <p>5 you have more?</p> <p>6 MR. DE MEO: Did you have --</p> <p>7 MR. TURSO: I do. I have a question.</p> <p>8 So when you talk about identifying fraud,</p> <p>9 could you give us an example of something? I</p> <p>10 realize you haven't identified any, but could you</p> <p>11 give us an example of something perhaps that</p> <p>12 you've seen in the past that would constitute</p> <p>13 fraud?</p> <p>14 MR. CASTANEDA: Sure. Fraud, as we define</p> <p>15 it, external auditors, is the intent of doing</p> <p>16 something against policy or guidance or rules</p> <p>17 within an organization and they know that they</p> <p>18 are breaking them. So that's a very broad thing.</p> <p>19 Common instances of fraud that I've been a</p> <p>20 part of, not at the district but just in my</p> <p>21 career, is typically in purchasing cards, you see</p> <p>22 that a lot, where like an employee will like have</p> <p>23 a purchasing card, they'll pay for something</p> <p>24 personal and then get the expense reimbursed</p> <p>25 through the district. You also have -- it's</p>
<p style="text-align: right;">Page 62</p> <p>1 interviews with random employees throughout the</p> <p>2 district, not just in finance or payroll, like we</p> <p>3 cast a wide net and we do those interviews with</p> <p>4 those employees to see, yes, it is for fraud, but</p> <p>5 also it's, in our view, to get them comfortable</p> <p>6 with reaching out to us. I give them my business</p> <p>7 card, reach out to me if anything would come up.</p> <p>8 You know, I don't work -- you know, we work for</p> <p>9 the board. So there is a certain independence</p> <p>10 that you're not going to get in trouble with your</p> <p>11 boss if you tell me something, things along those</p> <p>12 lines. But those are those -- those are the</p> <p>13 techniques that we kind of do to address that</p> <p>14 issue.</p> <p>15 DR. LYNCH-WALSH: Mr. De Meo, while you're on</p> <p>16 page 8, I just wanted to point out that</p> <p>17 management has designated Erum Motiwala, actually</p> <p>18 she -- you're the Chief Financial Officer;</p> <p>19 correct?</p> <p>20 MS. MOTIWALA: Associate Superintendent of</p> <p>21 Finance is the title.</p> <p>22 DR. LYNCH-WALSH: Okay. All right. But are</p> <p>23 you still designated as the responsible party for</p> <p>24 oversight of the audit?</p> <p>25 MS. MOTIWALA: Yes.</p>	<p style="text-align: right;">Page 64</p> <p>1 really like -- and then you also have sometimes</p> <p>2 some CFOs or director of finances who they have</p> <p>3 super access to all things related in the</p> <p>4 accounting module, so they're preparing bank recs</p> <p>5 but they're also embezzling funds and they cover</p> <p>6 it because they have access to do bank</p> <p>7 reconciliations. It's really things along those</p> <p>8 nature.</p> <p>9 MR. TURSO: Okay. And as a follow-up to</p> <p>10 that, is it within your purview to also review if</p> <p>11 purchasing decisions that are being made are in</p> <p>12 the best interest of the district? For example,</p> <p>13 the district needs to buy a thousand widgets and</p> <p>14 you review a document and something about that</p> <p>15 document seems like those items could have been</p> <p>16 procured more efficiently or at a better rate, is</p> <p>17 that within your purview?</p> <p>18 MR. CASTANEDA: It is in our purview as it</p> <p>19 relates to testing it against the city's</p> <p>20 procurement policy. For example, in this</p> <p>21 particular case, that would have to go out</p> <p>22 through an RFP like if it meets a certain dollar</p> <p>23 threshold. We do get those bid documents, we do</p> <p>24 evaluate what the evaluating committee reviewed,</p> <p>25 or if it wasn't at low cost, why wasn't it at low</p>



<p style="text-align: right;">Page 65</p> <p>1 cost? But there are certain exemptions within 2 your procurement policy that some type of 3 services aren't just based off of cost. For 4 example, your external auditor, that's based on 5 qualifications, not necessarily strictly tied to 6 cost. 7 So we do review those for reasonableness, 8 absolutely. But, as Mr. De Meo said, we do a 9 sampling of those bids. It's not like every 10 single transaction that we do. We get a list of 11 the bids, we make a random sample and then that's 12 what we go with. 13 MR. TURSO: And those samples are random and 14 selected by you or by your firm? 15 MR. CASTANEDA: By us; yes. Sometimes 16 they're random, sometimes they're not random. 17 Sometimes I don't want it to be random. 18 Sometimes I, actually, want to test this one 19 specific one because of whatever nature, 20 qualitative or quantitative. 21 MR. TURSO: Okay. Thank you. 22 MR. DE MEO: To finish my comments, on page 23 9, apply financial condition assessment 24 procedures, Mr. Castaneda, does that mean that 25 you looked at our balance sheets to make sure</p>	<p style="text-align: right;">Page 67</p> <p>1 committee. That's why each time the required 2 communication comes to us, unless I know everyone 3 here is an auditor with the requisite experience 4 similar to Mr. Castaneda, I will point this stuff 5 out. It's extremely important and I want it on 6 the record. Thank you. 7 MR. CASTANEDA: Thank you. And well said. 8 DR. LYNCH-WALSH: Thank you. Anyone else 9 with questions for Mr. Castaneda? 10 Yes, Ms. Fertig. 11 MS. FERTIG: I don't specifically have a 12 question, I'm just going to mention this since 13 we've been talking a lot about how to make our 14 meetings efficient. And as Mr. De Meo was doing 15 this, I was thinking, I'm going to use as an 16 example I'm on Planning and Zoning for the City 17 of Fort Lauderdale, and the person who comes 18 always makes a short, concise report at the 19 beginning, it could be a PowerPoint, which would 20 be helpful, and sometimes that takes away the 21 need for a lot of questions. And I appreciate 22 your doing that today, but maybe we just would 23 like to start each segment with a short 24 presentation and that may alleviate the need for 25 a lot of questions. It's just a thought.</p>
<p style="text-align: right;">Page 66</p> <p>1 we're solvent or able to meet bills on -- 2 MR. CASTANEDA: We -- yeah, we look at your 3 funds. We look at everything, revenues, 4 expenditures, your assets, your liabilities, your 5 net position. We do that on a fund level and we 6 do it on a trend of five years to see -- and 7 that's the financial condition that is set forth 8 by the auditor general. They require that 9 assessment to be done. And we do a five-year 10 look-back and then we look at if things are 11 deteriorating or improving or, hey, this is a 12 caution. So we do that and that's that process. 13 MR. DE MEO: And last few comments. The 14 required supplemental information, most of which 15 is not audited, it's presented in the financial 16 statements, not audited, so we should know that. 17 And to put into context -- I think it's 18 important, these comments are important, because 19 the financial statement audit needs to be placed 20 in context of the entire purpose for this 21 committee. That's why we have a chief auditor. 22 The chief auditor mostly does operational 23 auditing, different than financial statement 24 auditing. And that completes the circle for us 25 to discharge our responsibility on this</p>	<p style="text-align: right;">Page 68</p> <p>1 MR. CASTANEDA: I'm at the discretion of this 2 committee. So however you want the information 3 provided to you for dissemination and discussion, 4 let me know. 5 DR. LYNCH-WALSH: Okay. So they were also on 6 the agenda, which has been deferred, for a 7 presentation on internal controls, but I think 8 that I would need to discuss that in order -- so 9 that they could do a presentation that fits what 10 the motion was intended to convey as well as 11 internal controls as a whole. 12 But I also appreciate Mr. De Meo's 13 explanation, because half of the committee are 14 not accountants at all and not necessarily doing 15 auditing, to your point. 16 But I agree on the presentation to sort of 17 reduce the number of questions. 18 Mr. Mayersohn? 19 MR. MAYERSOHN: Yeah, just one quick thing. 20 Because you had mentioned before about some of 21 the fraud, Mr. Castaneda, some of the fraud being 22 P card usage. Do you guys go -- although you may 23 not be directed to check that scope, but do you 24 go beyond and do some of those things just in 25 general or is that not --</p>

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1 MR. CASTANEDA: Mr. De Meo is right, where  
2 we're not required to test controls as an  
3 external auditor. Our firm policy and our  
4 mandate for our governmental practice group,  
5 because governments are different, you actually  
6 receive a, not an audit opinion letter, but an  
7 audit letter on internal controls and whether any  
8 material weaknesses or significant deficiencies  
9 were identified. So we have to issue that  
10 report. So our stance is we do test your  
11 controls.

12 MR. DE MEO: But you don't validate it.

13 MR. CASTANEDA: We don't -- we test controls  
14 over financial reporting. We do test individual  
15 P card transactions every single year. We do a  
16 random sample, half random, half intent, just  
17 based off of the vendor perhaps. We haven't  
18 found anything wrong in that area. We feel that  
19 the internal controls are sufficient to support  
20 the financial reporting. And when I say "support  
21 the financial reporting", I mean the numbers that  
22 eventually get shown and disclosed in the annual  
23 financial statements of the district.

24 So we do go above and beyond.

25 MR. MAYERSOHN: Right.

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1 DR. LYNCH-WALSH: Okay. Thank you. Welcome.  
2 We're just transitioning people in and out of the  
3 room right now to get to your item.

4 Okay. So since they're on the line it makes  
5 it a little trickier. So I know I have all my  
6 stickies as far as questions and I also went back  
7 and pulled motions that we made in February and  
8 the minutes in terms of follow-up.

9 So just sort of to introduce this, I, as a  
10 member, saw items where we had made  
11 recommendations and we're still seeing things  
12 presented the same way or the same answers. So I  
13 think we need to get to the bottom of that.

14 But is everyone in place? Mr. Lozano --

15 MR. LOZANO: Yes.

16 DR. LYNCH-WALSH: Is it possible, because I  
17 can't see you --

18 MR. LOZANO: I agree --

19 DR. LYNCH-WALSH: -- to move you over to the  
20 other side? That way I think everyone can see  
21 you. I like to see people when I'm talking to  
22 them.

23 MR. LOZANO: Agreed.

24 DR. LYNCH-WALSH: Okay. So do we want to  
25 start with questions; comments?

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1 MR. CASTANEDA: We're required to do an  
2 understanding of internal controls, but we go  
3 above because we actually do, every single year  
4 do test the controls on the district.

5 MR. MAYERSOHN: Okay.

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

7 So if there are no other questions or  
8 comments I believe we need to move on to the  
9 Behavioral Threat Assessment Policy and  
10 Procedures Compliance Audit.

11 MR. CASTANEDA: Thank you.

12 DR. LYNCH-WALSH: Thank you, Mr. Castaneda.  
13 And if I could have your card?

14 MR. CASTANEDA: Sure.

15 DR. LYNCH-WALSH: I appreciate it. Thank  
16 you.

17 So, Mr. Jabouin, who is going -- is RSM here?

18 MR. JABOUIN: Yes, they are on the line. Can  
19 I please get a confirmation, RSM, if you're on  
20 the line and who is on the line?

21 And we're getting Mr. Lozano into the room.

22 MS. BARDEE: Good morning. This is Jamie  
23 Bardee, manager with RSM. I have with me this  
24 morning Jennifer Murtha, partner, and Natalee  
25 Wallace, director.

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1 We can go around the room beginning with Mr.  
2 Medvin and then I'll -- I have my own that flow  
3 from everything we did in the past.

4 MS. FERTIG: Does RSM have any kind of  
5 comments they want to start with or --

6 DR. LYNCH-WALSH: We can try that.

7 MS. BARDEE: I can start us off. We are  
8 presenting this morning our report for the second  
9 period of the school year 2023. Within that the  
10 period covers October 1st through March 12th and  
11 we did sample 100 samples from that at the  
12 direction of the district. And I don't want to  
13 go too in depth because I know there's going to  
14 be a lot of questions, so I will -- I'm here to  
15 answer any questions you have.

16 COURT REPORTER: And who was that?

17 DR. LYNCH-WALSH: I'm sorry, can you please  
18 identify who you are?

19 MS. BARDEE: This is Jamie Bardee with RSM.

20 DR. LYNCH-WALSH: Say your name one more time  
21 slowly and clearly.

22 MS. BARDEE: Jamie Bardee.

23 DR. LYNCH-WALSH: I don't think that was  
24 better.

25 Okay. We're having -- I think the technology

<p style="text-align: right;">Page 73</p> <p>1 is failing us.</p> <p>2 Mr. Jabouin, can you please state the name of</p> <p>3 the RSM --</p> <p>4 MR. JABOUIN: Yeah, Jamie Bardee,</p> <p>5 B-A-R-D-E-E, is her last name.</p> <p>6 DR. LYNCH-WALSH: Okay. Mr. Bass, does that</p> <p>7 work?</p> <p>8 Okay. All right. It's hard to hear you via</p> <p>9 the phone. Okay.</p> <p>10 MS. SHAW: And in the future add it to the</p> <p>11 report if you're not going to be in the room.</p> <p>12 DR. LYNCH-WALSH: Let me write that as a</p> <p>13 note.</p> <p>14 Okay. RSM, Jamie, if you guys can continue,</p> <p>15 please?</p> <p>16 MS. BARDEE: Did you hear my last statement?</p> <p>17 I wasn't sure if you heard that part.</p> <p>18 DR. LYNCH-WALSH: No.</p> <p>19 MS. BARDEE: Okay. We may have to switch</p> <p>20 audios --</p> <p>21 DR. LYNCH-WALSH: Oy vey. I don't think this</p> <p>22 audio is working. And if we're trying to</p> <p>23 streamline meetings, having them report every --</p> <p>24 repeat everything they say is not going to be</p> <p>25 productive.</p>	<p style="text-align: right;">Page 75</p> <p>1 that, as much conversation as we had up front</p> <p>2 about whether to have an August 3rd meeting, it</p> <p>3 would be good for next year when -- this is not</p> <p>4 the first time we've found ourselves in this</p> <p>5 August situation, to clarify that the necessary</p> <p>6 people will be here before we meet.</p> <p>7 And I'll just leave it at that.</p> <p>8 MS. CARTER-LYNCH: And can I also? Today, if</p> <p>9 we can't understand what's being said, why don't</p> <p>10 we just move it until somebody is here? Because</p> <p>11 I think it's nebulous to just sit around here and</p> <p>12 not, I'm not understanding what's being said.</p> <p>13 And we all have questions, so --</p> <p>14 DR. LYNCH-WALSH: Right. Mr. Mayersohn?</p> <p>15 MR. MAYERSOHN: Well, I mean, looking at this</p> <p>16 audit, I guess my first question to staff, and</p> <p>17 again, we can go back, I don't know whether or</p> <p>18 not we have it but -- I've got to go into my</p> <p>19 microphone. But my first question to staff on</p> <p>20 this is, are they satisfied with the results?</p> <p>21 Because I see some of these items that have shown</p> <p>22 improvement but some are still far away from that</p> <p>23 and continue. Like item number 38 continues to</p> <p>24 be a problem. And this is something that I know</p> <p>25 Ms. Strauss has been very passionate about as</p>
<p style="text-align: right;">Page 74</p> <p>1 So if we can't get better audio -- Ms. Shaw?</p> <p>2 MS. SHAW: I think in the future when we have</p> <p>3 something as important as this the auditor of</p> <p>4 record for these particular events should be in</p> <p>5 the room with us and not on the phone. And I</p> <p>6 understand if they're not able, at least one</p> <p>7 person should be able to be in the room.</p> <p>8 DR. LYNCH-WALSH: Right. We've had multiple</p> <p>9 people each time.</p> <p>10 MR. JABOUIN: I have a point on that. RSM</p> <p>11 did ask if they should attend in person. At the</p> <p>12 time I did check with Mr. Medvin, and due to the</p> <p>13 scheduling challenges, they asked to dial in.</p> <p>14 Now, what we're going to try to do, they're</p> <p>15 on a joint line, we're going to ask them to call</p> <p>16 in on a separate line. That will probably</p> <p>17 provide a little bit more clarity.</p> <p>18 Jamie, can you dial into the regular line</p> <p>19 individually and maybe your voice will come in a</p> <p>20 little bit better?</p> <p>21 MS. FERTIG: You know, we had a lot of</p> <p>22 conversation about even having this meeting today</p> <p>23 given the time of year. I'm not going to rehash</p> <p>24 everything. But we have a number of key people</p> <p>25 who are not here today. And it just seems to me</p>	<p style="text-align: right;">Page 76</p> <p>1 well as others on this committee to ensure that</p> <p>2 these behavioral threat assessments are done with</p> <p>3 fidelity.</p> <p>4 So when you have, you know, continued at,</p> <p>5 like I said, item number 38, at a 45, 43 percent</p> <p>6 fail rate, to me, that's not acceptable.</p> <p>7 So I just ask staff what their thoughts are.</p> <p>8 I know that you guys continue -- are working</p> <p>9 through this, but we don't want to have</p> <p>10 opportunities missed that the response is, we're</p> <p>11 working on it. So --</p> <p>12 DR. LYNCH-WALSH: Yes. So while we have -- I</p> <p>13 agree with that comment and that you should</p> <p>14 answer it, but also we have a larger issue with</p> <p>15 missing -- not having RSM here and we have a</p> <p>16 number of issues and I have my own issues of a</p> <p>17 list where there are statutory requirements that</p> <p>18 are not being audited. And that's, that should</p> <p>19 be a concern.</p> <p>20 So, since you're here, Mr. Lozano, if you</p> <p>21 could answer Mr. Mayersohn's question and then I</p> <p>22 think we need to look at what we do with this</p> <p>23 audit altogether.</p> <p>24 MR. LOZANO: So, again, I first want to say,</p> <p>25 many of the attributes did improve. Attribute</p>

1 38, with each audit we do we kind of go deeper  
 2 and deeper. This was the largest sample we did  
 3 with a hundred where the previous two were 35  
 4 samples. Where you saw the fail rate, just to  
 5 give you where the majority of the fail rate came  
 6 in at 43 percent, so most of the fail rate came  
 7 from a school. A school's required to keep a  
 8 daily person possession log when they do the  
 9 daily person possession check. So, for example,  
 10 so this audit was over five months. So a school  
 11 could have been doing that check for all five  
 12 months. If the school inaccurately signed one  
 13 day of that log, it was a fail. So, right, you  
 14 could have 90 days where they completed the logs  
 15 for multiple months and if -- so what we learned  
 16 is, not so much a threat assessment issue, but a  
 17 recordkeeping issue with attendance at schools.  
 18 So if a teacher in fourth period, let's say at a  
 19 secondary school that day, the student was absent  
 20 and that teacher did not capture attendance  
 21 correctly, in TERMS that student showed up for  
 22 that day as present.

23 So RSM doesn't live at the schools. They  
 24 have to go by our district record for attendance,  
 25 which is TERMS. So if on August 8th TERMS showed

1 the student as present, and the log had no  
 2 signature, that was a fail rate.

3 So, again, over on the overall, 43 looks bad.  
 4 We're not happy with that, obviously. We want  
 5 100 percent accuracy on every log. But as far as  
 6 this audit committee getting us to the level  
 7 where we are auditing every single day of a  
 8 signed log and a person possession check is most  
 9 likely not happening anywhere else in this  
 10 country.

11 So we are at a place where, again, we are --  
 12 I say this every time I do this meeting, these  
 13 audits -- these audits help us improve process.  
 14 So we've already started. Yesterday we were in  
 15 front of all principals and assistant principals  
 16 and we talked about process for attendance;  
 17 right? Who's verifying that the TERMS attendance  
 18 matches these person possession check logs and  
 19 what are those processes to manage that we're  
 20 accurately recording information?

21 Right now as one of the mandatory trainings  
 22 all administrators have to go through attendance  
 23 training. Teachers have to go through attendance  
 24 training.

25 So, while this is on the BTA audit, it came

1 out more as a recordkeeping issue with attendance  
 2 on these person possession checks. A few of them  
 3 were a student needed to be referred to a child  
 4 problem study team and weren't. The bulk of the  
 5 43 percent was some of the days on the logs they  
 6 kept were not accurate with attendance.

7 So that's a process we have to clean up in  
 8 the district.

9 DR. LYNCH-WALSH: Okay. I've been told by  
 10 Mr. Jabouin -- I know you have a question, I just  
 11 want to -- I have a piece of new information that  
 12 may help, not help.

13 Jamie Bardee from RSM is now on a separate  
 14 line, which may improve the audio, but she's  
 15 still, obviously, not here in person. So think  
 16 about whether that changes what we want to do  
 17 with this audit.

18 Mr. Mayersohn?

19 MR. MAYERSOHN: So -- so, as a follow-up,  
 20 and, I guess -- and I understand what you're  
 21 expressing is that we can't continue to operate  
 22 in silos. If you're dealing from a behavioral  
 23 threat assessment to meet certain criteria, and  
 24 attendance is not, however that is working, then  
 25 the next time, my opinion is, somebody who's in

1 charge of attendance or in charge of working  
 2 should be here to explain what they're doing to  
 3 improve that connectivity. Because I know,  
 4 obviously, in the past sitting on the attendance  
 5 committee, there are challenges, because, again,  
 6 it's -- you're still entering something into the  
 7 system.

8 But to the point of being at 100 percent, and  
 9 I know we're all human and we all make mistakes,  
 10 but, you know, the incident that happened on  
 11 February 14th, as I'm sure everybody in this room  
 12 can understand, and subsequent incidents that  
 13 happened in other cities and other states, one  
 14 little misstep is where the problem is.  
 15 Sometimes you could have 20 and nothing happens.  
 16 But sometimes when you have that one, whether  
 17 it's a door being left open or whatever it may  
 18 be, is where the problems, you know, arise.

19 So, I guess, my perspective, looking at this  
 20 that we're doing this and, you know, hopefully  
 21 moving forward towards, you know, as we move in  
 22 the school year, I would like to have at least a  
 23 lot of these things improved where, if there is  
 24 an outlier and when you come here and explain  
 25 that, to have those people who are supporting

<p style="text-align: right;">Page 81</p> <p>1 those issues to come and have that understanding.</p> <p>2 So, as I said, if you notice that out of</p> <p>3 these incidents 20 were related to attendance and</p> <p>4 one was --</p> <p>5 MR. LOZANO: It's more than that.</p> <p>6 MR. MAYERSOHN: Right. That we need to have</p> <p>7 the attendance person in charge be here to</p> <p>8 communicate that information to, because,</p> <p>9 obviously, you know, Dr. Phillips is here through</p> <p>10 the superintendent, which I know he'll relay that</p> <p>11 information to, but this gets back to how do we</p> <p>12 operate together and not in those silos where</p> <p>13 it's, well, you did this but I didn't do this.</p> <p>14 So that's kind of my two cents.</p> <p>15 MR. LOZANO: Absolutely. And in terms of, so</p> <p>16 there was a couple where the student may have</p> <p>17 shown up late. So, again, this process helped us</p> <p>18 improve that process; right? So when the student</p> <p>19 shows up at their normal time, follows their</p> <p>20 normal process, they get checked. When the</p> <p>21 student showed up at 10 on one day and they went</p> <p>22 to class and there was no signature, so that was</p> <p>23 a process improvement. So now my team is</p> <p>24 reviewing with all schools, how do you handle</p> <p>25 students who have a plan that come in after the</p>	<p style="text-align: right;">Page 83</p> <p>1 is one of the reasons I pulled motions, minutes.</p> <p>2 And we have some systemic issues where things</p> <p>3 that we asked for last time were not addressed.</p> <p>4 MR. JABOUIN: I could respond to that, if</p> <p>5 you'd like. So I went ahead, and RSM met with</p> <p>6 them on the information in the motion and they</p> <p>7 priced out the project. It was a very high cost.</p> <p>8 So I ended up talking to the board chair about</p> <p>9 it. And so the conclusion of that discussion was</p> <p>10 that we would proceed with the same sampling</p> <p>11 methodology that was done in the previous audit,</p> <p>12 but we would revisit the whole strategy for this</p> <p>13 fiscal year, and we are. So there will be a new</p> <p>14 position that was added to our team to be able to</p> <p>15 do work that's going to get us the more robust</p> <p>16 sampling and testing that the committee is</p> <p>17 looking for. So we've added and we're recruiting</p> <p>18 for that position.</p> <p>19 So this year we can have, I mean, those</p> <p>20 elements and others that the committee so chooses</p> <p>21 because we'll have somebody on staff that can</p> <p>22 react rather quickly on that.</p> <p>23 So that was the decision that I discussed</p> <p>24 with the chair on the motion.</p> <p>25 DR. LYNCH-WALSH: Okay. Mr. De Meo, does</p>
<p style="text-align: right;">Page 82</p> <p>1 bell rings or come in late?</p> <p>2 So -- so, again, we are working on that. We</p> <p>3 hear it. And at the next time when there's an</p> <p>4 outlier attribute we'll bring all the staff</p> <p>5 that's connected to the issues involved in that</p> <p>6 attribute.</p> <p>7 DR. LYNCH-WALSH: Okay. We have Mr. De Meo,</p> <p>8 Ms. Ruth Carter-Lynch, then, I think, Ms. Fertig</p> <p>9 and Mr. Medvin.</p> <p>10 And Dr. Phillips has a comment about Focus</p> <p>11 and I had some questions. Because, obviously,</p> <p>12 for those who don't know, EDPlan is migrating --</p> <p>13 we're migrating to Focus away from TERMS and</p> <p>14 that's going to impact these processes, as well.</p> <p>15 Mr. De Meo?</p> <p>16 MR. DE MEO: I have a question for both Ms.</p> <p>17 Bardee and our chief auditor. On page 7 the</p> <p>18 methodology states that "as directed by Internal</p> <p>19 Audit, our sample was not intended to be</p> <p>20 representative" so on and so forth, "the</p> <p>21 agreed-upon sample size for testing was 100."</p> <p>22 I'm pretty sure we asked that 100 percent of the</p> <p>23 serious and very serious threats be audited every</p> <p>24 time is my --</p> <p>25 DR. LYNCH-WALSH: You are correct. And that</p>	<p style="text-align: right;">Page 84</p> <p>1 that satisfy? Can I go to Ms. Carter-Lynch?</p> <p>2 MR. DE MEO: Well, I think we're playing with</p> <p>3 fire here. I really do.</p> <p>4 Also, I just wanted to confirm from both,</p> <p>5 from the chief auditor and Ms. Bardee that, I</p> <p>6 guess, it's attribute 41, is the referral to law</p> <p>7 enforcement and that is now being audited; is</p> <p>8 that correct?</p> <p>9 MR. LOZANO: So that would be 9b where we</p> <p>10 looked at the imminent threats and that was your</p> <p>11 request. So we added actually 9a.</p> <p>12 MR. DE MEO: 9a? Oh, okay.</p> <p>13 MR. LOZANO: Was law enforcement contacted if</p> <p>14 an imminent threat has been identified? So that</p> <p>15 was one of the motions brought forth in the last</p> <p>16 one, so that's 9a.</p> <p>17 MR. DE MEO: Thank you.</p> <p>18 MR. LOZANO: You're welcome.</p> <p>19 DR. LYNCH-WALSH: Okay. Ms. Fertig?</p> <p>20 MS. FERTIG: I just have a follow-up to Mr.</p> <p>21 Jabouin's comment. That's the kind of</p> <p>22 information that would have been helpful in the</p> <p>23 follow-up chart that we're now starting to do</p> <p>24 again, for us to know what -- the dollars and</p> <p>25 cents of doing this. I don't think -- I think</p>

<p style="text-align: right;">Page 85</p> <p>1 that that gives us the opportunity to say to the  2 board, this is -- this is important enough to  3 spend the money on or not. But if we don't have  4 it, we can never really convey that.  5 So I would just request that if we're in that  6 situation we be advised of what the result of the  7 motion was. Thank you.  8 DR. LYNCH-WALSH: Okay. So we're in that  9 situation, so I think we should have whatever the  10 proposed cost was that was discussed outside of  11 the audit committee because we're not aware of  12 the proposed cost.  13 MR. JABOUIN: So I did discuss the situation  14 in my regular chief auditor report. I don't  15 believe RSM has that cost handy, but it was in  16 excess of \$300,000 for -- to be able to make  17 those modifications. And it is something that  18 has to be put in because it wasn't in our budget  19 as well. But the strategy is to be able to make  20 quick modifications with our own staff that can  21 augment the procedures that are being done.  22 DR. LYNCH-WALSH: Okay. Yes, Ruth.  23 MS. CARTER-LYNCH: When it comes to our  24 children -- I know money is important, but when  25 it comes to the safety of our children, the cost</p>	<p style="text-align: right;">Page 87</p> <p>1 were actually done timely and signed by the right  2 person, not the principal's secretary or anything  3 like that?  4 MS. BARDEE: So we do look at the footprints  5 of the audit system behind EDPlan, so we can go  6 in and see when the principal actually did look  7 at that and acknowledge that and that's what we  8 do look at in our processes.  9 MR. MEDVIN: Okay. So in your opinion, that  10 part of the system and the procedure is working?  11 MS. BARDEE: The EDPlan system is working.  12 MR. MEDVIN: Okay. My second comment, it  13 appears that most of these numbers seem to be  14 improving, which is -- which is a very good  15 thing. So I'll address this comment to Mr.  16 Lozano and your staff. You have been striving to  17 get the system to work, to get the appropriate  18 mental health counselors, law enforcement, to  19 respond to these threats within the 72 hours.  20 This sample is 100 kids and the sample is to the  21 date of March 12th, '23. Where are these kids  22 today, five or six months later? What follow-up  23 is in place or can be in place to see that you've  24 done the threat assessment, you've recognized the  25 threat, and now is the next step. What is being</p>
<p style="text-align: right;">Page 86</p> <p>1 should be -- the kids should be top of mind and  2 the cost is secondary. That's my point on that.  3 So whatever it cost, we need to go ahead and get  4 it done.  5 And another thing, when we -- what are we  6 measuring against? When we say we're doing  7 great, but I'm sure nobody else in the country is  8 doing the same thing, that's not good enough for  9 me either. I want us to be striving for 100  10 percent, not measuring against anybody, when it  11 comes to our children.  12 DR. LYNCH-WALSH: Mr. Medvin?  13 MR. MEDVIN: A few questions. RSM, in your  14 scope of preparing the audit and your procedures,  15 did you rely exclusively on the generated reports  16 from the new system or did you go a step deeper  17 and look at original documents or original  18 principals' signatures and so forth?  19 MR. JABOUIN: Ms. Bardee?  20 MS. BARDEE: This is Jamie Bardee from RSM  21 and we are given access to the EDPlan system  22 where we go in and look at these documents on our  23 own and we do look for signatures and official  24 documentation.  25 MR. MEDVIN: And you're satisfied that these</p>	<p style="text-align: right;">Page 88</p> <p>1 done and can you track this? Because, obviously,  2 if there's a kid with a serious problem that your  3 team has to get involved with, there has to be  4 follow-up stuff.  5 Now, I don't know if there's a problem  6 sometimes with parents participating, or, if they  7 don't, does that negate whatever you're doing? I  8 mean, where do we stand? And is there a way that  9 you could come back here and say, these hundred  10 kids have now progressed to this point, their  11 attendance is better, their grades are better, or  12 it's not. Because here we are with a mechanical  13 system that's telling us we're doing what we have  14 to do in the immediate time for the immediate  15 threat, but these kids all have issues. Where do  16 we stand with them three months, six months, a  17 year down the road? Have you implemented or are  18 implementing procedures that we can track this?  19 And I realize there's HIPAA issues and other  20 things that it's not very easy to audit.  21 DR. LYNCH-WALSH: So, Mr. Lozano, so I think  22 that -- does that tie into the monitoring plan?  23 MR. LOZANO: I'm going to hire you.  24 So we have two separate processes; right?  25 The school completes the threat assessment which</p>

<p style="text-align: right;">Page 89</p> <p>1 determines the level of concern. Then once they  2 determine the level of concern they implement the  3 monitoring plan. So that's the next phase. That  4 happens immediately. And that's all captured in  5 EDPlan, the electronic system. Schools have  6 threat assessment team meetings monthly, by  7 statute, where they have to review all those  8 plans, make edits. If the student needs more  9 supports, they implement more supports. If the  10 student is deemed by the team ready to phase down  11 some of the interventions, they may reduce the  12 number of interventions. Schools have to  13 document when they close a plan with the  14 rationale in the system. A lot of the students  15 even from October probably still have active  16 monitoring plans today continuing into this next  17 school year. Currently, as a district we have  18 417 students on active monitoring plans today  19 that will begin effective August 21st, 2023.</p> <p>20 MR. MEDVIN: Do you have enough mental health  21 professionals either on your staff or in the  22 school system itself to do this?</p> <p>23 MR. LOZANO: So we've been able to -- the  24 first couple years really focused on compliance  25 and school administrators learning EDPlan, doing</p>	<p style="text-align: right;">Page 91</p> <p>1 doesn't tell me where the kid's at. And that's  2 the whole purpose for this. And if we could see  3 that I, at least, would feel better to know that  4 we're progressing.</p> <p>5 DR. LYNCH-WALSH: Okay. So I think that that  6 may tie into the diversity committee, which might  7 be why Rebecca's hand went up. And also, Dr.  8 Phillips, you mentioned EDPlan again and I want  9 to get to his comments.</p> <p>10 Ms. Dahl?</p> <p>11 MS. DAHL: My question is, when you look at  12 this, and I'm looking at page 1 of the first  13 thing.</p> <p>14 DR. LYNCH-WALSH: Which page?</p> <p>15 MS. DAHL: Page 1 which has the first -- I'm  16 sorry, I'm having trouble with words.</p> <p>17 DR. LYNCH-WALSH: Table?</p> <p>18 MS. SHAW: Transmittal letter?</p> <p>19 MS. DAHL: No, no, no.</p> <p>20 DR. LYNCH-WALSH: The table?</p> <p>21 MS. DAHL: Yes. Thank you.</p> <p>22 Is this an unduplicated count or is this a  23 duplicated count? Because it seems to me that a  24 lot of the numbers change, and so it's important  25 to me to know at that 71 kids between 3/8/22 and</p>
<p style="text-align: right;">Page 90</p> <p>1 the process. We have really come a long way in  2 four years. As a district we added mental health  3 positions last year and Veda Hudge has hired, I  4 was part of the interview panel on hiring the  5 mental health coordinators. Veda Hudge, who's  6 the Executive Director of Student Services, and I  7 have been collaborating all summer. We're really  8 becoming a cohesive unit in matching, doing the  9 threat assessment prevention with providing  10 services. So adding those additional mental  11 health positions, the suicide prevention  12 positions, is really going to help us this year  13 provide additional supports to schools and  14 students that -- that will enhance what we were  15 already doing in the past.</p> <p>16 MR. MEDVIN: But say a month or so from now  17 could you come back to us and say, okay, here's a  18 report based on the same sample that we used for  19 this report, because they can be identified, and  20 say where each student stands in the procedures  21 and the process?</p> <p>22 MR. LOZANO: Yes, I can do that realtime any  23 time.</p> <p>24 MR. MEDVIN: Because this to me is a bunch of  25 numbers and checkmarks and tick marks, but it</p>	<p style="text-align: right;">Page 92</p> <p>1 6/8/22, you said that they roll over, and then in  2 the first quarter it goes down to 34; so you've  3 dismissed that many kids?</p> <p>4 MR. LOZANO: No. So those are the actual  5 number of threat assessments. These are not  6 monitoring plans. So there were 71 students, if  7 you look at March 8th, that third column --</p> <p>8 MS. DAHL: Yes. Right.</p> <p>9 MR. LOZANO: Those 71 -- during that time  10 period 71 threat assessments were conducted and  11 the school team determined the level of concern  12 was 71. Then when you look at the next audit  13 period, during that time school teams determined  14 34 threats were very serious. Those are all  15 separate numbers.</p> <p>16 MS. DAHL: Okay. So what happened to those  17 71; they're not included anywhere here?</p> <p>18 MR. LOZANO: They may have monitoring plans,  19 but that's separate from -- this is actual, just  20 the number of threat assessments that were done  21 in each period, not if they stayed on or  22 discontinued a monitoring plan.</p> <p>23 DR. LYNCH-WALSH: So I think, Ms. Dahl, that  24 you and Mr. Medvin are asking the same question  25 about seeing monitoring plan updates and so that</p>

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1 you follow the kids. Because, yes, in one  
2 quarter they could be a threat assessment and  
3 then they don't create another threat assessment  
4 but they're now on a monitoring plan.

5 So if he -- if Mr. Lozano -- and we have to  
6 decide whether we're transmitting this report or  
7 not, I don't see us doing it just based on the  
8 sheer number of unanswered questions, and then  
9 there's some systemic things that need to be  
10 addressed so that our time, everyone's time is  
11 better spent when we go through this report.

12 MS. DAHL: Okay.

13 DR. LYNCH-WALSH: But a monitoring plan they  
14 could certainly bring back as part of this item.

15 Mr. De Meo?

16 MR. DE MEO: As a follow-up to Mr. Medvin's  
17 question, which I think is really excellent, I  
18 don't know if it's within the scope of what we do  
19 --

20 DR. LYNCH-WALSH: I was struggling with that,  
21 but the monitoring plan is part of this.

22 MR. DE MEO: The real issue is, are these --  
23 I think we should add if a kid is a repeat  
24 offender, one. And, two, how do we know, is  
25 there any way to report to us the progress of

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1 now between these checks in attendance is kind of  
2 this crosswalk type of situation happening.

3 As we're moving into Focus all of this will  
4 be in one system and the data is live in that  
5 system. So if we go and do those checks, we'll  
6 know instantly if students are marked absent or  
7 present that day. When we're doing the  
8 monitoring plans all of that will be in the same  
9 system. So without having to do code, we can set  
10 up automated alerts, we can set up flags and  
11 triggers and all of this type of stuff and we can  
12 even integrate that into what's called Power  
13 Apps, they're our Microsoft programs that will  
14 allow us to when we reach certain thresholds or  
15 flags it will automatically contact the  
16 appropriate staff within the district to make  
17 sure that appropriate actions are happening. So  
18 that's the work that we're doing with Chief  
19 Alberti and Mr. Lozano's teams right now, with  
20 our IT data intelligence team, in order to make  
21 sure that the processes and practices that are  
22 being improved this year will be in place and  
23 automated as much as possible for the 24-25  
24 school year.

25 DR. LYNCH-WALSH: Okay. Mr. Mayersohn?

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1 these children? They've improved; they don't  
2 need monitoring anymore; they have been referred  
3 elsewhere; they need more intervention; they've  
4 been -- because that -- I agree with Mr. Medvin,  
5 that's the real issue. And I don't know if  
6 there's any way for you to track that or to let  
7 us know, but -- and I don't even know if that's  
8 our responsibility, but certainly it would be  
9 informative.

10 DR. LYNCH-WALSH: Okay. I see Mr. Mayersohn,  
11 but can I get to Dr. Phillips with Focus?  
12 Because some of this -- some of these very issues  
13 in terms of being able to track things, because  
14 we have EDPlan and now Focus, can you speak to  
15 the technology piece of this?

16 DR. PHILLIPS: Yes. Happy to. Thank you.

17 Dr. Joe Phillips, Chief Information Officer.

18 That's the mode I'll be in for this part. So  
19 right now when we look at the EDPlan data and  
20 when we look at where attendance is taken, so  
21 I'll go back to that issue, attendance is taken  
22 in a gradebook software called Pinnacle.  
23 Pinnacle transfers into TERMS. The EDPlan data  
24 is a manual file that is sent and then manually  
25 put into TERMS. And so what we don't have right

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1 MR. MAYERSOHN: Yeah, just -- can you hear me  
2 now? Just to Mr. De Meo's point and then I have  
3 another point, as far as tracking. The point of  
4 tracking is that if you have a 18-year-old high  
5 school student and they're a senior and they're  
6 leaving, you don't have any way to track them  
7 after that. So that's a systemic issue as far as  
8 tracking. You can track them while they're  
9 currently in school, while they're associated  
10 with Broward County Public Schools, but once they  
11 leave and go to college or workforce or wherever  
12 they go, you don't have that tracking ability.  
13 So that's a systemic issue along the way where  
14 there may be progress monitoring here today in  
15 Broward County Public Schools, but they leave and  
16 then they escalate situations, whether it's, you  
17 know, home, wherever it may be, that becomes a --  
18 that's another issue, but that's where that, you  
19 know, how do you hand off a kid?

20 The other question that I have, and if my  
21 memory serves me correct, one of the challenges  
22 that the Marjory Stoneman Douglas Safety  
23 Commission had was identifying, I'll call them  
24 violations, Code of Student Conduct or SESIR  
25 incidents and see how they align with behavioral



<p style="text-align: right;">Page 97</p> <p>1 threat assessments. So, for example, somebody  2 may get into a, what some might consider a fight  3 and others just consider, you know --  4 MS. DAHL: Horseplay.  5 MR. MAYERSOHN: Huh?  6 MS. DAHL: Horseplay.  7 MR. MAYERSOHN: Right. Exactly. And that  8 may not rise to the level of a behavioral threat  9 assessment. However, six months down the road  10 that student continues to escalate those behavior  11 issues and we've missed -- we've missed  12 identifying that because of that. And I'm just  13 bringing out the point, I know this is beyond  14 your -- your scope, Mr. Lozano, but just from a  15 district, and I go back to Dr. Phillips, how do  16 we ensure, and this may be the type of audit that  17 we do as well, just to make sure that we're  18 aligned so that we don't have, you know, 45 SESIR  19 incidents and only three behavioral threat  20 assessments? I'm not saying it's there, but that  21 was one of the concerns systemwide when I say  22 within the state where there were some districts  23 that were over-creating behavioral threat  24 assessments and some districts that were under.  25 So I want to make sure we're doing it right in</p>	<p style="text-align: right;">Page 99</p> <p>1 grades or attendance issues, we'll be able to  2 automate those types of reports, hopefully,  3 before they get to a BTA and be able to put in  4 some preventative measures. But if it goes to a  5 BTA it will also all be lumped into the same  6 system with all those other variables.  7 DR. LYNCH-WALSH: Okay. Ms. Shaw, but one  8 question. When is the first hard stop? Is it  9 noon?  10 MS. SHAW: 12.  11 DR. LYNCH-WALSH: 12? Okay. We have like 10  12 minutes and we still have AppliTrack that we have  13 to get through, which I think is short.  14 So Ms. Shaw, Ms. Fertig, and we've got to  15 wrap this up. And you've got to go. Okay.  16 MS. SHAW: So in light -- first of all,  17 thanks everyone for being here today. I love  18 your voice, by the way. I'd like to thank  19 everyone for being here today. I appreciate you.  20 But this -- this -- this is such an important  21 topic and I don't want us to lose sight of the  22 rest of the questions that the rest of us have or  23 the answers that we need.  24 Therefore, can we table this to either a  25 special meeting? Because right now, if I move it</p>
<p style="text-align: right;">Page 98</p> <p>1 identifying those kids that might have, like Ms.  2 Dahl said, you know, a horseplaying incident, but  3 how do we follow up to make sure it's not more  4 than that?  5 DR. PHILLIPS: Yeah, if I may? And then I'll  6 hand it to Mr. Lozano. So that was a great  7 question, Mr. Mayersohn. Right now we have  8 inside of our system called BASIS, the discipline  9 management system that is separate from the  10 behavioral threat assessment, which is separate  11 from all of the other student data, again, inside  12 of Focus we'll be working with Mr. Lozano and his  13 team this year on our process, our controls and  14 all of that. Inside of Focus we'll have one pane  15 of glass called the student demographic profile.  16 It's going to have the discipline, it'll have the  17 behavioral threat assessment, the progress  18 monitoring, all of that in one place. And, most  19 importantly, we can pull those flags and reports  20 on those students and set that up so principals  21 will be able to have that access, our student  22 support services folks will be able to have that  23 access, and we can automate that type of thing.  24 So if we're seeing more incidents of horseplay  25 for a student that's also getting a drop in</p>	<p style="text-align: right;">Page 100</p> <p>1 to the next meeting, with the seven items that  2 we're moving to the next meeting you're going to  3 be full. Not only that --  4 MR. MAYERSOHN: So I'd like to make -- I'd  5 like to make -- you can make that motion, but  6 I'll second it.  7 MS. SHAW: I'd like to move that we table  8 this to a special meeting so we can have the full  9 discussion and all of the folks would need to be  10 in the room or if we're doing it electronically,  11 virtually, to be able to have a full discussion.  12 And some of the questions that were already  13 asked, that those answers are brought forward as  14 well.  15 MR. MAYERSOHN: So, again, I second the  16 motion.  17 DR. LYNCH-WALSH: Okay. Any discussion?  18 MS. FERTIG: I'm fine with doing that, but  19 some of us didn't get a chance to mention the  20 things that are of concern in here. So do you  21 have a process? Do you want us to write those  22 in? Because I would like to have some more  23 complete answers on the recordkeeping. There are  24 a number of things they say are either partially  25 or not able to be audited. And some of those are</p>

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<p>1 things that we have talked and talked about, like</p> <p>2 notifying other agencies. And, I mean, there's a</p> <p>3 lot -- there's a lot that we have not covered</p> <p>4 today and I feel like that needs to be a</p> <p>5 conversation in and of itself. If they can't</p> <p>6 audit it, how are we going to make sure that all</p> <p>7 of the people that should be notified are</p> <p>8 notified, that the services that we're requesting</p> <p>9 are -- that everything is being done? And the</p> <p>10 most important thing is -- not the most</p> <p>11 important, but also the whole issue of the</p> <p>12 72-hour report. There are still, maybe it's 11</p> <p>13 percent, but there are still reports not being</p> <p>14 done within that period of time.</p> <p>15 So there are -- there are a number of things</p> <p>16 in here that I would hope that, you know, it may</p> <p>17 say 1 percent, but as many of you have pointed</p> <p>18 out, you know, one time could be the time that it</p> <p>19 causes a problem.</p> <p>20 So I would like to have some conversation on</p> <p>21 what safeguards we're going to put on for the</p> <p>22 things that they cannot audit or can only</p> <p>23 partially audit and the recordkeeping, which it</p> <p>24 sounds like we're maybe making progress on, but</p> <p>25 not totally.</p>	<p>1 questions so that they can come prepared with</p> <p>2 answers.</p> <p>3 MS. SHAW: And what I would ask is, for those</p> <p>4 of us who have not asked our questions, that we</p> <p>5 send those questions in, within reason, to our</p> <p>6 chief auditor and then that list is distributed</p> <p>7 to the rest of us.</p> <p>8 MS. CARTER-LYNCH: So you are amending your</p> <p>9 original motion?</p> <p>10 MS. SHAW: I'm not amending, I'm just putting</p> <p>11 that as a request.</p> <p>12 MS. CARTER-LYNCH: As a request.</p> <p>13 MS. SHAW: That don't need to be in the</p> <p>14 motion.</p> <p>15 DR. LYNCH-WALSH: Okay. Any further</p> <p>16 discussion?</p> <p>17 You're going to be coming back.</p> <p>18 MR. LOZANO: But I would just like to say a</p> <p>19 few things in summary. Ms. Carter-Lynch, our</p> <p>20 standard is 100 percent. As a -- Chief Alberti</p> <p>21 and I, we don't sleep well until all of these</p> <p>22 fail rates are zero percent. That's the</p> <p>23 expectation. Ms. Punzi-Elabary will tell you,</p> <p>24 we push the team hard to ensure we get to zero</p> <p>25 percent. That's our expectation.</p>
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<p>1 DR. LYNCH-WALSH: So if you can email that</p> <p>2 in, that way I can make sure that I capture</p> <p>3 everything that's on the list, because I have my</p> <p>4 own list. And the things that are not auditable,</p> <p>5 if you can measure things, you can audit them.</p> <p>6 And some of them are required by state statute.</p> <p>7 And so, any other discussion?</p> <p>8 MS. FERTIG: One last thing. I'm sorry I</p> <p>9 didn't mention this. But one of the things is</p> <p>10 not being able to audit whether people had</p> <p>11 knowledge of something and then didn't report it</p> <p>12 and something happened. But I just want to make</p> <p>13 sure that we're doing it the other way. If</p> <p>14 something happens and people had information,</p> <p>15 what steps are being taken to make sure that</p> <p>16 doesn't happen again?</p> <p>17 DR. LYNCH-WALSH: Well, there's one thing</p> <p>18 like EDPlan notification and they couldn't audit</p> <p>19 whether, you know, there's someone required to</p> <p>20 notify but they said they couldn't audit whether</p> <p>21 someone had been notified. That doesn't seem</p> <p>22 like something that can't be audited.</p> <p>23 So any -- Mr. Medvin, was it about this</p> <p>24 motion? Because we need to table it, have the</p> <p>25 special meeting, go over everybody's list of</p>	<p>1 As far as SESIR incidents and BTAs, Dr.</p> <p>2 Phillips' team and my team work together. So if</p> <p>3 a school enters a discipline code, we have 10</p> <p>4 codes that require a behavioral threat</p> <p>5 assessment, if we don't see it, we work together,</p> <p>6 we follow up with the school to ensure it's done.</p> <p>7 The other big rock, and I don't mind meeting</p> <p>8 with you individually to go over, so the State of</p> <p>9 Florida has written, and, again, being out front</p> <p>10 of this process, in House Bill 543 we are moving</p> <p>11 away from the current threat assessment model and</p> <p>12 we're moving to the Florida-specific threat</p> <p>13 management model effective January 1st, 2024. So</p> <p>14 my team is getting ready. We've already started</p> <p>15 the process. We are going to retrain this whole</p> <p>16 district on the new Florida-specific model. Like</p> <p>17 I said, I don't mind getting each of you up to</p> <p>18 speed so you're ready in January; what does it</p> <p>19 look like; what is the new process? There are</p> <p>20 major differences. So you let me know and I'll</p> <p>21 work with each of you or however you tell me the</p> <p>22 best way to do that to go over that with you, but</p> <p>23 --</p> <p>24 DR. LYNCH-WALSH: So only because we have</p> <p>25 like five minutes to handle another agenda item,</p>

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<p>1 so they're going to be sending in all of their 2 questions. In the spirit of transparency those 3 should all go to everybody, but if they're common 4 themes I would summarize them so that it's more 5 efficient.</p> <p>6 But, also, to your point, it would have been 7 helpful, because I keep hearing the rules are 8 changing, to bring or have us provided with House 9 Bill 543 and what those changes will look like. 10 And also, Dr. Phillips, sort of a picture, 11 because I think we have at least three, if not 12 more, software programs mentioned and how those 13 work now and how those will change, bringing us a 14 picture of what that will look like would be 15 helpful to the group for the special meeting. 16 And it looks like we have to get together on when 17 that would be and what forum it would be.</p> <p>18 MR. LOZANO: And threat assessment is getting 19 its own rule now, so they pulled it out of 20 68.10018 and now it's going to be threat 21 management 68.10019, specifically to threat 22 management across the state. That's getting 23 adopted in August for final adoption.</p> <p>24 DR. LYNCH-WALSH: This August? 25 MR. LOZANO: Correct.</p>	<p>1 DR. LYNCH-WALSH: Any opposed? 2 (No response.) 3 DR. LYNCH-WALSH: Okay. Motion carries 4 unanimously. 5 We are now on to AppliTrack Audit Report and 6 we have five minutes. 7 MR. JABOUIN: All right. So Agenda Item 8 Number 13 is an internal audit of the AppliTrack 9 recruitment application. This work and the 10 procedures were covering areas that are under 11 Florida Statute 119.0725. And so much of it we 12 were not able to present. 13 So we did go through the report. We 14 presented it before to the board and then we 15 received the public records request and 16 reevaluated the report on a finding-by-finding 17 basis. 18 The finding that is in the package that is 19 presented to you relates to procurement controls 20 that are not covered under that statute. This 21 issue, and you can see in the report, goes over 22 concerns over circumventing controls that we had 23 regarding board approvals. So there's a -- and 24 they're listed on the first page, but there's 25 also a table that we have on the second page that</p>
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<p>1 DR. LYNCH-WALSH: Like this month. 2 MR. LOZANO: What I can do is we have the 3 draft, so I'll get the draft of 6a to the chief 4 auditor and he can get that to you so you can 5 start reviewing it. 6 DR. LYNCH-WALSH: Okay. 7 MR. LOZANO: And, again, any information you 8 want on that new process, let me know and I'll 9 work with you to get you informed on what's 10 coming January 1st, 2024. 11 MS. FERTIG: Can we just do a presentation at 12 the meeting? 13 DR. LYNCH-WALSH: Yeah, at the meeting have 14 -- 15 MS. FERTIG: I think you're right. That's 16 what we need to do. 17 DR. LYNCH-WALSH: Okay. Yes. 18 MS. SHAW: Motion? 19 DR. LYNCH-WALSH: To -- we're not 20 transmitting it. 21 MS. FERTIG: Table. 22 DR. LYNCH-WALSH: Oh, the motion to table. 23 Sorry. 24 Okay. So we had discussion. All in favor? 25 COMMITTEE MEMBERS: Aye.</p>	<p>1 better shows you a little bit of a timeline and 2 you can see that the dates of the purchase orders 3 are very close to each other. 4 Now, this was -- and we do have with us the 5 Director of Procurement, Mary Coker. This was 6 before that management was put in place, but 7 audit committee members may remember that these 8 type of issues have occurred in some other audits 9 that have been here. So it's a very important 10 control that was not adhered to with respect to 11 this particular case. 12 We do have Ms. Coker here in case the 13 committee has any questions on her response, her 14 control environment and so forth with respect to 15 that. 16 Chair, that concludes my introduction. 17 DR. LYNCH-WALSH: Okay. Just to clarify, 18 because this is from 2013, and the reason we're 19 seeing this is because this was a closed-door 20 item that then became clear that should not have 21 been behind closed doors due to the public 22 records request from, I think, the Sun-Sentinel. 23 So -- so why was this required? Why was this 24 a required item today? 25 MR. JABOUIN: Oh, so we -- we're going</p>

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1 through the process. So this particular item, we  
2 want to make sure it goes through the process.

3 DR. LYNCH-WALSH: Came to the audit  
4 committee. Okay. Got it.

5 All right. Ms. Fertig and then Ms. Shaw.

6 MS. FERTIG: Yeah, I would just note that  
7 their names are not used in here but that we had  
8 asked for some follow-up on certain items and  
9 within -- I know it was still a couple years  
10 after it happened, but it still was much more  
11 current than what we're seeing here. In other  
12 words, we asked for follow-up and they didn't do  
13 follow-up, but, now, obviously, this is still  
14 occurring.

15 DR. LYNCH-WALSH: On AppliTrack,  
16 specifically?

17 MS. FERTIG: No, not on AppliTrack.

18 DR. LYNCH-WALSH: You mean like Recordex, on  
19 other --

20 MS. FERTIG: On anything that certain  
21 employees --

22 DR. LYNCH-WALSH: Oh, yes, I remember the  
23 motion.

24 MR. JABOUIN: Yes. And noticed the names are  
25 not here. So that's one. And think if we had

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1 was going to say. And I think that's where, when  
2 it comes to the follow-up, that it's really  
3 important that as committee members that we're --  
4 we are making sure that we are receiving those  
5 follow-ups. I mean, 10 years later there's  
6 really nothing we can do about this. It's just  
7 unfortunate. I just hope -- and to your point  
8 Ms. Fertig, not all organizations have this kind  
9 of issue. I work at a government and we don't.

10 MS. FERTIG: I'm sure they don't all.

11 MS. SHAW: I'm sorry. And so does Mr.  
12 Mayersohn. So, you know, but it just means that,  
13 and Ms. Coker is here and I'm hoping that those  
14 policies and procedures and I know we have  
15 grilled her so many times over the last number of  
16 years about policies and procedures and making  
17 sure that we are -- that -- you know, we can't  
18 come in here with dirty hands. And I think  
19 that's -- that's the problem. We just need to  
20 keep our house clean. We just need to do that.  
21 If we have policies and procedures, let's put  
22 them in place. Let's hold people accountable.  
23 And that's it. I don't care if we're a  
24 government agency or not. People are paying for  
25 this, money.

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1 done some of that follow-up we might have found  
2 other examples. But on a broader scope, I think  
3 this is a problem that has plagued the district  
4 forever. I'm sure the school board is not the  
5 only place where it happens, but I think it's  
6 more easily noticeable than the attention it  
7 gets. And I know Ms. Coker's done a lot to try  
8 to change a lot of the processes so, hopefully,  
9 we aren't still doing it. But I would just say  
10 if you were to look at what goes before the board  
11 from month to month and you notice that three,  
12 four, five, six months, within a six-month period  
13 three things for the same thing come, it's just a  
14 no-brainer to look and see whether those were the  
15 same type of a, the same, the same contract being  
16 split up to avoid having to follow the  
17 procedures. So I would just -- I -- you know, I  
18 mean, what are we going to do, pass this on 10  
19 years later? But I would hope that it wouldn't  
20 take 10 years to be evaluating whether this is  
21 still occurring and with what frequency.

22 DR. LYNCH-WALSH: We saw it happen with  
23 Recordex.

24 Ms. Shaw, you had a comment or question?

25 MS. SHAW: Yeah. Ms. Fertig mentioned what I

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1 DR. LYNCH-WALSH: All right. Mr. Mayersohn,  
2 and then I have comments if no one else does, and  
3 then I think we need a motion to adjourn.

4 Mr. Mayersohn?

5 MR. MAYERSON: So I agree with everything  
6 Ms. Shaw said and Ms. Fertig said. I just go  
7 back to Dr. Phillips, who's in charge of  
8 technology.

9 Are there things out there from a technology  
10 standpoint that would prevent this? I mean,  
11 before, I'm sure we were using paper and pencil  
12 to push these items through, but when you get  
13 either identifying with a vendor or a product,  
14 and especially when you get into catalogue  
15 products, purchasing, it's, you know, like carte  
16 blanche where it's another story, but are there  
17 things that you are working on to prevent this  
18 thing from happening again?

19 No offense to Ms. Coker, mind you.


20 DR. PHILLIPS: Yes, I'm actually working with  
21 Ms. Coker and Ms. Motiwala and Ms. Marte on  
22 standing up a product called Ariba that will  
23 manage our procure-to-pay process. And so it  
24 will pretty easily catch things like trying to  
25 split orders to get under thresholds and that

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<p>1 kind of thing. We'll be able to build in 2 internal controls and then they will get flagged 3 and then -- not to say someone can't override a 4 flag, but at least there will be an audit trail 5 of that when these things are attempted to be 6 done.</p> <p>7 Additionally, practice-wise, all technology 8 purchases have to come to my desk now and -- 9 regardless of what the tech is throughout the 10 district. And Ms. Coker and I have been working 11 very closely to make sure that these types of 12 things are not occurring.</p> <p>13 DR. LYNCH-WALSH: Okay. Ms. Coker, who you 14 can't see because she's behind you has asked to 15 speak.</p> <p>16 MS. COKER: Good afternoon. Thank you. Can 17 you hear me?</p> <p>18 DR. LYNCH-WALSH: Is it on?</p> <p>19 MS. COKER: I think so.</p> <p>20 DR. LYNCH-WALSH: Eric, or tech support, is 21 it on?</p> <p>22 MS. COKER: Hello? I have a loud enough 23 voice for you all to hear me anyway. Thank you 24 so much for your comments. My name is Mary 25 Coker. For those of you that don't know me, I am</p>	<p>1 have put in place manual controls that are the 2 ones that made sure that these purchases that 3 happened in '17 and '18 and '19 didn't occur 4 because we stopped them.</p> <p>5 So I just want to highlight the fact that we 6 have done a lot of work in Procurement and 7 sometimes it's confused when you say 8 "procurement". Well, some of these contracts are 9 not procured, they're -- we procure the vehicle 10 and the user department is the one that makes 11 those purchases through frameworks. So I just 12 want to highlight that.</p> <p>13 DR. LYNCH-WALSH: Okay. Thank you. Example 14 would be PCG and accounts payable paying future 15 or past invoices.</p> <p>16 Okay. So if there are no more comments and 17 it is 12:05, we usually do motion to adjourn.</p> <p>18 MS. CARTER-LYNCH: No, but you don't have to.</p> <p>19 MS. FERTIG: We're going to move to adjourn. 20 I'm making that motion --</p> <p>21 MS. SHAW: Second.</p> <p>22 MS. FERTIG: -- and Phyllis is seconding it.</p> <p>23 DR. LYNCH-WALSH: All right. All in favor?</p> <p>24 COMMITTEE MEMBERS: Aye.</p> <p>25 DR. LYNCH-WALSH: Okay. Any opposed?</p>
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<p>1 the procurement director. I started in 2016. So 2 thank you for highlighting that this is an old 3 audit.</p> <p>4 For me, this is a good news story, because 5 when this audit was performed and it went back to 6 the initiation of when this AppliTrack system 7 began, you can see those purchases were made 8 consistently and paid for by the way by accounts 9 payable, which that should not have been done 10 either. But in the new process, effective in my 11 time, you will see that there were no findings. 12 So it's a good story.</p> <p>13 What I mean is that, you guys are talking 14 about how we continue to see these things and Mr. 15 Jabouin made a comment about that we've seen 16 these findings in other audits. Yes, the one 17 that came forth from PPO, again, was not 18 Procurement. We clarified that where we changed 19 the verbiage of the report to say it was the user 20 department, which was PPO, that was making those 21 purchases, not Procurement.</p> <p>22 So I just want to make sure that the message 23 is clear, that though we do not have automated 24 systems in Procurement, and as Dr. Joe mentioned, 25 we're working very diligently to get them, we</p>	<p>1 (No response.)</p> <p>2 DR. LYNCH-WALSH: Okay. Thank you.</p> <p>3 (Meeting was concluded at 12:06 p.m.)</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>

1 REPORTER'S CERTIFICATE  
2 STATE OF FLORIDA  
3 COUNTY OF BROWARD

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

10 Dated this 14th day of August, 2023, Fort  
11 Lauderdale, Broward County, Florida.

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14 TIMOTHY R. BASS  
15 Court Reporter  
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