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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, SEPTEMBER 7TH, 2023  
9:07 A.M. - 12:42 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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Thereupon, the following proceedings were had:

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DR. LYNCH-WALSH: All right. Good morning, everybody. I would like to call the September 7th meeting of the Audit Committee to order. We'll start with the Pledge of Allegiance. And the flag is behind us, I believe.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: All right. Thank you. Next up, roll call. Mr. Jabouin?

MR. JABOUIN: Good morning. Good morning. Through the Chair, Joris Jabouin. Roll call of the audit committee members.

Ms. Ruth Carter-Lynch?

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig is arriving momentarily.

Ms. Itohan Ighodaro?

(No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH  
MS. REBECCA DAHL  
MR. ANTHONY DE MEO  
MS. MARY FERTIG  
MS. ITOHAN IGHODARO  
DR. NATHALIE LYNCH-WALSH  
MR. ROBERT MAYERSOHN - via phone  
MS. JACLYN STRAUSS  
MR. PETER TURSO  
OFFICE OF THE CHIEF AUDITOR STAFF:  
MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Audit Director  
MR. DAVID RHODES, Audit Director  
MS. JENNIFER HARPALANI, Assistant Director IT Audits  
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds  
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations  
MR. BRYAN ERHARD, System Support Specialist II  
MS. MICHELE MARQUARDT, Executive Secretary  
MS. WANDA RADCLIFF, Clerk Spec B  
DISTRICT STAFF:  
DR. PETER B. LICATA, Superintendent of Schools  
MRS. JUDITH MARTE, Deputy Superintendent, Operations  
DR. HOWARD HEPBURN, Deputy Superintendent, Teaching & Learning  
DR. VALERIE WANZA, Deputy Superintendent, Chief of Staff  
MS. ERUM MOTIWALA, Associate Superintendent, Finance  
DR. TED TOOMER, Associate Superintendent, Teaching & Learning, Non-Traditional Schools  
MR. DAVID AZZARITO, Chief People Officer  
MR. ERNIE LOZANO, Director, Behavioral Threat Assessment  
MS. MARY COKER, Director, Procurement & Warehousing Services

INVITED GUESTS:

MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs & Advisors  
MS. LAURA MANLOVE, Director, RSM  
MS. JENNIFER MURTHA, RSM  
MS. JAMIE BARDEE, RSM  
MR. TIM BASS, Court Reporter, United Reporting

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1 MR. JABOUIN: Mr. Mayersohn on the phone?

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: Mr. Andrew Medvin?

4 (No response.)

5 MR. JABOUIN: Ms. Phyllis Shaw?

6 (No response.)

7 MR. JABOUIN: Ms. Jaclyn Strauss?

8 MS. STRAUSS: Present.

9 MR. JABOUIN: Mr. Peter Turso?

10 MR. TURSO: Here.

11 MR. JABOUIN: And for the rest, I'm Joris  
12 Jabouin, the Chief Auditor.

13 SUPERINTENDENT LICATA: Peter Licata,  
14 Superintendent.

15 MS. ARCESE: Aly Arcese, Audit Director.

16 MR. RHODES: Dave Rhodes, Audit Director.

17 MRS. MARTE: Judith Marte, Deputy  
18 Superintendent, Finance & Operations.

19 MR. HEPBURN: Howard Hepburn, Deputy  
20 Superintendent, Teaching & Learning.

21 DR. WANZA: Valerie Wanza, Chief of Staff.

22 MR. AZZARITO: David Azzarito, Chief People  
23 Officer.

24 DR. TOOMER: Ted Toomer, Associate  
25 Superintendent, Nontraditional Schools.

<p style="text-align: right;">Page 5</p> <p>1 MR. LOZANO: Ernie Lozano, Director, 2 Behavioral Threat Assessment. 3 MR. JABOUIN: Ms. Coker, in the corner? 4 MS. COKER: Mary Coker, Director of 5 Procurement &amp; Warehousing Services. 6 MS. MOTIWALA: Erum Motiwala, Associate 7 Superintendent of Finance. 8 MS. MANLOVE: Laura Manlove, Director at RSM. 9 MS. BARDEE: Jamie Bardee, Manager, RSM. 10 MS. MURTHA: Jennifer Murtha, Partner, RSM. 11 DR. LYNCH-WALSH: Okay. 12 MS. GOULDBOURNE: Nakita Gouldbourne, Office 13 of the Chief Auditor. 14 MS. HARPALANI: Jennifer Harpalani, Office of 15 the Chief Auditor. 16 MS. MARQUARDT: Michele Marquardt, Office of 17 the Chief Auditor. 18 MR. ERHARD: Bryan Erhard, Office of the 19 Chief Auditor. 20 MS. RADCLIFF: Wanda Radcliff, Office of the 21 Chief Auditor. 22 MS. PRITYKINA: Elena Pritykina, Office of 23 the Chief Auditor. 24 DR. LYNCH-WALSH: Okay. I think that's 25 everybody. I've got to remember the people</p>	<p style="text-align: right;">Page 7</p> <p>1 know if that would matter. 2 But, more importantly, we are public 3 officials. We are servants to our community and 4 we are bound by law and statute to make sure that 5 when we have invested funds from the taxpayer and 6 we have an operational procedure, that we have an 7 obligation and a statutory requirement to make 8 sure that that's done. And without that we run 9 into problems. And we need to make sure that we 10 continue to have and build on the trust of the 11 public. 12 With this group, I appreciate what you do. 13 There is no question about it. This is the 14 checkers checking and that's what we're supposed 15 to do. I've never had a problem with anyone 16 checking our work because it usually comes out in 17 a great way, that they're doing everything right. 18 That's been my experience for the past 29 years 19 and 11 months, well, 11 months and 25 days. 20 I also want to know what goes on. I want to 21 see. We have new members here. But I also know 22 that the public trusts us because of things like 23 this. And we can never, never cross that line or 24 hit that gray area. 25 We will continue to make sure that this is a</p>
<p style="text-align: right;">Page 6</p> <p>1 behind me. 2 All right. Next up, approval of the agenda 3 for today's meeting. 4 MS. CARTER-LYNCH: So moved. 5 MS. DAHL: Second. 6 DR. LYNCH-WALSH: All right. All in favor? 7 COMMITTEE MEMBERS: Aye. 8 DR. LYNCH-WALSH: Okay. Any opposed? 9 (No response.) 10 DR. LYNCH-WALSH: All right. Next up we 11 would normally -- we have public comments? 12 MR. JABOUIN: There are no -- 13 DR. LYNCH-WALSH: Do we have anybody here 14 yet? 15 MR. JABOUIN: No, there is nobody from the 16 public, Chair. 17 DR. LYNCH-WALSH: Okay. But what we do have 18 is the Superintendent, Dr. Licata; I'm told he 19 would like two minutes. 20 SUPERINTENDENT LICATA: Well, good morning 21 everyone. And I will be very brief. My first 22 sentence has always got to be, thank you. Thank 23 you for doing what you do. I know that the folks 24 that volunteer here aren't getting paid a whole 25 lot. I would double your salary, but I don't</p>	<p style="text-align: right;">Page 8</p> <p>1 focal point. We will continue to make sure that 2 we respect what we hear and what we do here. And 3 we will make sure that we are following the 4 procedures. I have a weekly meeting, biweekly 5 meeting right now, it may go to weekly, with Mr. 6 Jabouin, and it's very productive. I think 7 that's incredibly important. And he is involved 8 in our cabinet level discussions and he's also 9 involved in our extended cabinet discussions. I 10 think it's very important that he has an ear to 11 what we're doing. And already in the last few 12 weeks I've looked at him and said, this is okay. 13 I think that's the important role when we go 14 through things. 15 I also want to make sure that you understand 16 that I've looked at these meetings historically 17 and watched them. Riveting at times. And I mean 18 that. But I also know that there has been some 19 static in these meetings. I want everyone to 20 know that this is an incredible group of people 21 that have volunteered, most of you have 22 volunteered your time to make sure we do things 23 right, but I also want to remind everyone here 24 and anyone who's a staff member here, there's 25 only one person that's in charge of their</p>

<p style="text-align: right;">Page 9</p> <p>1 evaluation, and that's me. And we will not do an  2 evaluation in public. And we will not speak ill  3 of staff members in a general way. I think I've  4 set that from the tone with everyone, including  5 the school board, that I will take care of my  6 staff. If there is issues, we will go through  7 that.</p> <p>8 So, please, please, respect that.</p> <p>9 We are all public people in this meeting. We  10 all have families. We all have reputations. And  11 we all go home to a place that we call our life.  12 This is our work life. Let's make sure we  13 respect everyone in that manner. Let's make sure  14 we understand that and understand that we have a  15 job to do. And we do it by the rules. And when  16 it's not done, we correct it. But all of us  17 deserve the respect and the time of everyone in  18 this building. That's why I was a little miffed  19 by the seven minute late opening. Time is  20 valuable, you know, it's finite.</p> <p>21 So I appreciate everyone here, because it is  22 a tough job and it's not a job that comes out  23 usually rosy. It's always about correcting or  24 fixing. But that's what we signed up to do. And  25 I appreciate the oversight of this group because</p>	<p style="text-align: right;">Page 11</p> <p>1 prednisone, and so I had to wait until she peed  2 before I could leave the house. So that made me  3 late. So I apologize and she will be getting  4 weaned off of prednisone because she took a turn  5 for the better. But that is -- it would have to  6 be something like that for me to be late for a  7 meeting, or traffic, and a bridge, and a train.</p> <p>8 So, with that, that's why I was running late.</p> <p>9 All right. Next up, and I've also been  10 handed a note that Dr. Licata is here for an  11 hour, which, if there -- there's one thing then I  12 would like to address before we get to Behavioral  13 Threat Assessment. So we have quorum and he's  14 here.</p> <p>15 At the board workshop they had the policy  16 review project and they were looking at policies  17 that are directly related to the district's  18 internal control environment, which is one of the  19 five components of the organization's internal  20 control framework. So I requested that the audit  21 committee be included in the looping process  22 whereby those policies would come to the audit  23 committee for input. And the looping policy as  24 it stands said that it would start with DAC and  25 the process would take 60 days. I'm part of the</p>
<p style="text-align: right;">Page 10</p> <p>1 it's incredibly important. Because this is not  2 our money and these are not our procedures that  3 we just pulled out of the air. This is what the  4 public expects of us every day, every minute,  5 every second.</p> <p>6 So I appreciate you. And I know that it's  7 been a great 60, 58 days here, the 60th day is  8 Saturday. And I look forward to moving forward  9 because I know there's some great things we can  10 do and there's a lot I've learned from this  11 committee and what they've recommended and how  12 I've moved forward. So don't think I'm not  13 watching or listening, because it's important.</p> <p>14 So I appreciate your time, Dr. Lynch-Walsh,  15 for giving me that three minutes.</p> <p>16 DR. LYNCH-WALSH: Okay. You're welcome.</p> <p>17 As most of you who know me, know that I don't  18 usually talk about my personal life, but since  19 you brought up the seven minutes late start, that  20 was in part because I wasn't -- well, you did say  21 it, so I'm going to respond.</p> <p>22 So I have -- some of you may be aware, I lost  23 my cat on August 1st and we just had to put our  24 one dog to sleep on Friday. In the interim, we  25 almost lost our remaining dog who is currently on</p>	<p style="text-align: right;">Page 12</p> <p>1 group that's revising that policy, so I brought  2 the draft changes. The changes were to include  3 appropriate advisory committee meetings where  4 staff begins a looping process. So it is -- that  5 group is trying to make it more inclusive, rather  6 than exclude, but I have no memory of it just  7 going to DAC, you would bring it to the  8 appropriate committees. I can't think of a more  9 appropriate committee than the audit committee  10 when you're talking about statutes, well, not  11 statutes, but policies governing the school  12 board, which is where the control environment  13 starts. So I think I made 15 copies. So if you  14 wouldn't mind handing that around? So that's the  15 public engagement group. It's redlined through  16 what exists, so I guess I'm looking for a  17 response, Dr. Licata, to staff bringing it to our  18 October 12th meeting as requested. And do we  19 need to pass a motion to that effect? The copies  20 are going around.</p> <p>21 Sorry, I forgot we had staff to help.</p> <p>22 SUPERINTENDENT LICATA: Dr. Wanza, I believe  23 you were prepped on this or indicated that this  24 was coming up?</p> <p>25 DR. WANZA: Good morning, everyone. So this</p>

<p style="text-align: right;">Page 13</p> <p>1 is the public engagement, the looping policy; 2 right?</p> <p>3 DR. LYNCH-WALSH: Right, but I asked 4 specifically in an email, I'm looking to see if 5 you were copied, but I think I was sending it to 6 the board first because they were discussing it. 7 I'm just asking that they attend the October 12th 8 meeting to loop the proposed board governance and 9 operations, policies and procedures.</p> <p>10 DR. WANZA: That wouldn't be a problem. I'll 11 get with the policy owner. I believe it's Mr. 12 Sullivan's office who's actually guiding this 13 policy, but he works through our office. So, 14 absolutely, I will get with Mr. Sullivan so that 15 he can speak with Mr. Jabouin's office about 16 being placed on the October audit committee 17 meeting for input from the group on this policy.</p> <p>18 DR. LYNCH-WALSH: Not on looping, but on the 19 board -- all those governance policies.</p> <p>20 DR. WANZA: Those policies.</p> <p>21 DR. LYNCH-WALSH: Right.</p> <p>22 DR. WANZA: So when we are ready to actually 23 start the looping, after we finish the processes, 24 but, yes, Dr. Lynch-Walsh, we can absolutely come 25 to the October 15th meeting if you wanted the</p>	<p style="text-align: right;">Page 15</p> <p>1 Rupert's person, but we do not have a person on 2 --</p> <p>3 DR. LYNCH-WALSH: DAC for audit. Correct. 4 MS. DAHL: -- DAC for this group.</p> <p>5 DR. LYNCH-WALSH: Same here. I just happen 6 to be there because I'm a Facilities rep, but 7 it's not because I'm representing audit. Plus, 8 you don't get input from the audit committee by 9 way of DAC.</p> <p>10 So do I hear a motion, perhaps?</p> <p>11 MS. DAHL: I'd like to move that the 12 Diversity Committee and the Audit Committee --</p> <p>13 DR. LYNCH-WALSH: Are included.</p> <p>14 MS. DAHL: -- are included in the looping 15 policy.</p> <p>16 DR. LYNCH-WALSH: Not the looping, the board 17 governance and operations.</p> <p>18 MS. DAHL: Okay. The board governance and 19 operation policy.</p> <p>20 DR. LYNCH-WALSH: The looping of; okay.</p> <p>21 MS. CARTER-LYNCH: Second.</p> <p>22 DR. LYNCH-WALSH: All right. Discussion? 23 (No response.)</p> <p>24 DR. LYNCH-WALSH: So this is to loop the 25 board governance and operations policies that</p>
<p style="text-align: right;">Page 14</p> <p>1 audit committee to have input on those polices; 2 yes. I'm sorry, I thought you were talking about 3 the looping policy only.</p> <p>4 DR. LYNCH-WALSH: No, because it was 5 mentioned how the looping process works, and so I 6 went and pulled from the document, the source 7 document itself.</p> <p>8 DR. WANZA: What I explained at the meeting, 9 and I'll say it again here, is, typically, we 10 start at DAC and from there we go to other 11 advisory bodies. And I gave the one example of, 12 if we were doing a policy revision as it related 13 to the ESE Advisory, we would absolutely start at 14 DAC, but then we would have to go to ESE 15 Advisory. And I know that, you know, all of the 16 advisories are represented at DAC and many 17 advisories say, yes, you do need to come to 18 Diversity, yes, do you need to come to -- so I am 19 hearing this, today, as the audit committee would 20 like to be included in the looping process for 21 the board governance policies, so we certainly --</p> <p>22 DR. LYNCH-WALSH: All right. Rebecca?</p> <p>23 MS. DAHL: We don't actually have a seat, 24 Diversity, on DAC. The only reason we have 25 somebody there is because I'm there, I'm Nora</p>	<p style="text-align: right;">Page 16</p> <p>1 were presented to the board on the 5th, I've got 2 them up on the screen behind me. There's meeting 3 and rule of order, that's going to DAC, but there 4 are others. You have governing statutes, school 5 board responsibilities and authority, ethics 6 code, student advisory to the board, that might 7 be more relevant to DAC.</p> <p>8 Was there language for this boardmanship 9 resolution?</p> <p>10 DR. WANZA: No, there is not language for 11 that, yet, because the board would actually 12 create that prior to their organizational 13 meeting.</p> <p>14 DR. LYNCH-WALSH: Okay.</p> <p>15 DR. WANZA: But I do not believe that we are 16 going to DAC next week because we are going to go 17 back and do some work with Dr. Licata and Ms. 18 Batista first before we actually go forward.</p> <p>19 DR. LYNCH-WALSH: Oh, and then bring it back 20 to the board or then start looping?</p> <p>21 DR. WANZA: We will probably bring it back to 22 the board and then start looping.</p> <p>23 DR. LYNCH-WALSH: Okay. That may not jive 24 with the -- our meeting is October 12th and our 25 November agenda is packed with a bunch of</p>

<p style="text-align: right;">Page 17</p> <p>1 requirements. So we can't do it in November.</p> <p>2 DR. WANZA: So then we may wait until</p> <p>3 December, Dr. Lynch-Walsh. We certainly know</p> <p>4 that -- I hear the motion. I'm almost positive</p> <p>5 it's going to pass. So we understand what we</p> <p>6 would get as feedback from this group to factor</p> <p>7 into the work that we have to do.</p> <p>8 DR. LYNCH-WALSH: Okay. So then it wouldn't</p> <p>9 go to final board approval before being moved</p> <p>10 through here and Diversity.</p> <p>11 DR. WANZA: No. Correct.</p> <p>12 DR. LYNCH-WALSH: Okay.</p> <p>13 All right. So all in favor?</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 DR. LYNCH-WALSH: Any opposed?</p> <p>16 (No response.)</p> <p>17 DR. LYNCH-WALSH: All right. Hearing none,</p> <p>18 motion passes unanimously. Head count what do we</p> <p>19 have, four, five, six -- we have quorum; right?</p> <p>20 MR. JABOUIN: Yes, six is the quorum number.</p> <p>21 DR. LYNCH-WALSH: All right. Okay. Motion</p> <p>22 passes unanimously. So I guess that takes care</p> <p>23 of that issue.</p> <p>24 DR. WANZA: May I ask for just a point of --</p> <p>25 DR. LYNCH-WALSH: Sure.</p>	<p style="text-align: right;">Page 19</p> <p>1 the presentation and the appendix, which is a</p> <p>2 starting point so people can look at it in</p> <p>3 advance. And then whenever there are changes</p> <p>4 that go to the board they would get the revised</p> <p>5 version.</p> <p>6 Okay. So that was the only thing I wanted to</p> <p>7 point out and back to the agenda.</p> <p>8 All right. So next up we have the Approval</p> <p>9 of the Minutes for the August 3rd Nominating</p> <p>10 Committee Meeting and the Approval of the Minutes</p> <p>11 for the August 3rd Audit Committee Meeting. So</p> <p>12 first the Nominating Committee Meeting?</p> <p>13 MS. CARTER-LYNCH: So moved.</p> <p>14 MR. TURSO: Second.</p> <p>15 DR. LYNCH-WALSH: Okay. Any discussion?</p> <p>16 (No response.)</p> <p>17 DR. LYNCH-WALSH: All in favor.</p> <p>18 COMMITTEE MEMBERS: Aye.</p> <p>19 DR. LYNCH-WALSH: Mayersohn?</p> <p>20 MR. MAYERSONH: Aye.</p> <p>21 THE COURT: Okay. Any opposed?</p> <p>22 (No response.)</p> <p>23 DR. LYNCH-WALSH: Okay. Motion passes</p> <p>24 unanimously.</p> <p>25 Approve the Minutes of the Audit Committee</p>
<p style="text-align: right;">Page 18</p> <p>1 DR. WANZA: So that we all understand</p> <p>2 everything, it will not come to the October</p> <p>3 meeting, but it will definitely come to the</p> <p>4 appropriate meeting before; yes.</p> <p>5 DR. LYNCH-WALSH: Okay. Right. That's fine.</p> <p>6 There's nothing stopping this presentation and</p> <p>7 the appendix which has the policies from being</p> <p>8 shared out to the group to review immediately.</p> <p>9 So, Mr. Jabouin, can staff send these to the</p> <p>10 audit committee members?</p> <p>11 MR. JABOUIN: Yes, we can send these. I just</p> <p>12 wanted to mention on the vote, could you -- we</p> <p>13 didn't get a confirmation from Mr. Mayersohn. I</p> <p>14 didn't hear him.</p> <p>15 DR. LYNCH-WALSH: Oh, Mr. Mayersohn?</p> <p>16 MR. MAYERSONH: Yes.</p> <p>17 DR. LYNCH-WALSH: Did you vote yes or no?</p> <p>18 MR. MAYERSONH: Yes.</p> <p>19 DR. LYNCH-WALSH: Yes?</p> <p>20 MR. MAYERSONH: Yes.</p> <p>21 DR. LYNCH-WALSH: Okay. He's a yes. So</p> <p>22 passes unanimously.</p> <p>23 MR. JABOUIN: So these documents to the audit</p> <p>24 committee?</p> <p>25 DR. LYNCH-WALSH: Yeah, there's two. There's</p>	<p style="text-align: right;">Page 20</p> <p>1 Meeting from August 3rd; we he need a motion to</p> <p>2 approve.</p> <p>3 MS. DAHL: So moved. Rebecca Dahl moves.</p> <p>4 MR. TURSO: Second.</p> <p>5 DR. LYNCH-WALSH: Okay. Discussion?</p> <p>6 (No response.)</p> <p>7 DR. LYNCH-WALSH: All in favor?</p> <p>8 COMMITTEE MEMBERS: Aye.</p> <p>9 DR. LYNCH-WALSH: Okay. Mr. Mayersohn?</p> <p>10 MR. MAYERSONH: Aye.</p> <p>11 DR. LYNCH-WALSH: Any opposed?</p> <p>12 (No response.)</p> <p>13 DR. LYNCH-WALSH: I don't think there's any</p> <p>14 other.</p> <p>15 All right. Motion passes unanimously.</p> <p>16 We are now on to the RSM Behavioral Threat</p> <p>17 Assessment Policy and Procedure Audit. We had a</p> <p>18 special meeting on the 30th to discuss. I think</p> <p>19 we met for a couple hours. So we had follow-up</p> <p>20 items that I don't necessarily see here as being</p> <p>21 provided. So let me get my list.</p> <p>22 The items that we had for follow-up, we had</p> <p>23 asked about the mental health positions. There</p> <p>24 was a PowerPoint that staff presented that</p> <p>25 explained the positions a bit. But I think we</p>

<p style="text-align: right;">Page 21</p> <p>1 had asked for complete lists. I don't recall 2 getting those, unless -- were those sent? 3 MR. JABOUIN: No, Dr. Lynch-Walsh, we will 4 get those and send those to the committee 5 subsequent to this meeting. 6 DR. LYNCH-WALSH: Okay. The next thing I 7 have -- 8 MR. JABOUIN: I do have a -- I believe it's 9 the total that Ms. Hudge presented at the 10 workshop, which I have a physical copy with me. 11 But I will get that out to the committee. That 12 shows the different positions in Ms. Hudge's 13 presentation on Tuesday. 14 DR. LYNCH-WALSH: All right. Then the second 15 thing was we had asked for a breakdown of the 16 \$322,000 cost proposal. We were looking for 17 detail. 18 MR. JABOUIN: Chair, I have the partner from 19 RSM, Jennifer Murtha, to respond to that. 20 DR. LYNCH-WALSH: Is there a document? And 21 the way that came about is we were looking at, 22 Mr. De Meo brought up the cost for the sample 23 sizes and we were trying to reconcile that. 24 MS. MANLOVE: Madam Chair, I'm happy to 25 respond, if you would like RSM to speak to that.</p>	<p style="text-align: right;">Page 23</p> <p>1 incidences occur? 2 MS. MANLOVE: October of 2022 through March 3 12th of 2023. 4 MR. DE MEO: So annualized that would be more 5 than double? 6 MS. MANLOVE: Yes. Keeping in mind, though, 7 there is a bit of a seasonality to the threat 8 assessment reporting process. Summers and 9 holidays definitely are lower numbers than the 10 school time. 11 MR. DE MEO: So that's to add -- I was under 12 the impression it was like 80, adding 80, because 13 I was just considering the top category. But 14 this is the addition of a couple of hundred 15 items; right? 16 MS. MANLOVE: Yes, sir. 17 MR. DE MEO: And previously the sample sizes 18 were what, 25 for each category? 19 MS. MANLOVE: Yes. One of our reports was a 20 200 sample size. The following one in 2021 was a 21 75 sample size. We started reporting more 22 frequently after that and had a sample size of 35 23 for a partial year and another sample size of 35 24 for a partial year. 25 After the committee's feedback on increasing</p>
<p style="text-align: right;">Page 22</p> <p>1 DR. LYNCH-WALSH: Sure. 2 MS. MANLOVE: At the request of the committee 3 in our workshop a week ago we have prepared for 4 our own reference today some cost breakdowns for 5 our historical audits that we have presented to 6 Broward Schools on the BTA Threat as well as some 7 "quote" estimated fees options for next steps 8 that we can discuss if the committee would like 9 to. 10 For the specific SOW where we were requested 11 to scope and price a sample size of 356 threats, 12 which were 100 percent of the very serious and 13 serious threats during the scope period our fee 14 estimate was 322,500. I believe this answers Mr. 15 De Meo's question about what was the scope for 16 that fee. But if there are further details that 17 you would like to go through I'm happy to do 18 that. 19 DR. LYNCH-WALSH: Mr. De Meo? 20 MR. DE MEO: 356 of the top two categories, 21 was that -- 22 MS. MANLOVE: Yes, it was 100 percent of very 23 serious and serious as well as a sample of the 24 lower risk threats, as well. 25 MR. DE MEO: And over what time did those 356</p>	<p style="text-align: right;">Page 24</p> <p>1 sample size we did price for the 356 and were 2 engaged to perform an audit of 100 as a sample 3 size. 4 MR. DE MEO: So, presumably, the relationship 5 between what you've been auditing and the cost 6 and the 356 could -- should be some 7 proportionate, I know there's some startup cost 8 and so on in any audit, but once you get rolling 9 and you start picking your samples, this sounds 10 like two or three times the work that you had 11 been performing. 12 MS. MANLOVE: Easily. 13 MR. DE MEO: Easily. Okay. So I don't know 14 what the other committee members or how they 15 feel, but the serious, the very top category, I 16 feel needs to be or I would recommend that we 17 audit those 100 percent. And our chief auditor 18 came up with a strategy whereby we could hire 19 somebody, train them, some of the committee 20 members felt they would prefer to have an outside 21 firm such as yours do it. I think working 22 together we could save money, expand our scope, 23 and I like what we discussed earlier, an ongoing 24 remote on-line realtime audit every day, where 25 you could report probably within a week. I'm not</p>

<p style="text-align: right;">Page 25</p> <p>1 telling you how to do it, but if we had that --</p> <p>2 if we had that ability to access on-line, you</p> <p>3 all, and have that as a continual process, I</p> <p>4 think we could bring the cost down. I think</p> <p>5 hiring somebody inhouse to collaborate with you,</p> <p>6 probably under your supervision, I think would be</p> <p>7 best, I think we could do this in a reasonable</p> <p>8 time and at a reasonable cost. And I would be in</p> <p>9 favor of that.</p> <p>10 So I don't know what the other members think,</p> <p>11 but that's how I feel.</p> <p>12 DR. LYNCH-WALSH: All right. Ms. Strauss?</p> <p>13 MS. STRAUSS: Okay. Thank you very much.</p> <p>14 So in regards to this, I absolutely do agree</p> <p>15 and share your same sentiment with the super</p> <p>16 serious, all these words that we know are going</p> <p>17 away in January.</p> <p>18 So with that being said, my question is, I</p> <p>19 guess for Mr. Lozano, I heard this in the last</p> <p>20 meeting as you described what's coming in</p> <p>21 January, will -- and it will be some sort of</p> <p>22 dashboard component; correct? I mean, we're</p> <p>23 going to have more realtime data. So are we</p> <p>24 talking about a solution from now until when that</p> <p>25 system rolls out? Do you think it will be as</p>	<p style="text-align: right;">Page 27</p> <p>1 schools are creating and the implementation of</p> <p>2 those plans.</p> <p>3 MS. STRAUSS: Uh-huh.</p> <p>4 MR. LOZANO: So we pretty much have made it</p> <p>5 to the place of completing a threat assessment,</p> <p>6 finding a determination level, you can see fail</p> <p>7 rates of zero down that audit.</p> <p>8 Now, we're at, actually, looking at long-term</p> <p>9 when schools develop the monitoring plan and then</p> <p>10 the implementation of that plan to the point</p> <p>11 where in our last conversation we were looking at</p> <p>12 even daily on a person possession check the</p> <p>13 attendance.</p> <p>14 So I think we're at a really good place right</p> <p>15 now, and I think as we focus now as we transition</p> <p>16 to January to a whole new model, we'll still --</p> <p>17 so to what was asked, you're saying in January of</p> <p>18 a high level, because our new levels are</p> <p>19 unfounded, low, medium, and high, so it's going</p> <p>20 to be much simpler in terms of vocabulary and</p> <p>21 language, so we're saying you want all the high</p> <p>22 ones audited at 100 percent, and then we can talk</p> <p>23 medium, low, unfounded; based on budget.</p> <p>24 It is an extremely time-consuming process to</p> <p>25 do this audit. So when we did the hundred</p>
<p style="text-align: right;">Page 26</p> <p>1 labor intensive and as much need for outside</p> <p>2 auditors? Because I definitely do not -- I want</p> <p>3 somebody independent doing this. I do not want</p> <p>4 somebody from our audit team internally doing</p> <p>5 this by any means. And I would also like to see</p> <p>6 if there are other firms in addition to RSM that</p> <p>7 we can consider as well, because I feel that</p> <p>8 there's -- they're doing a lot and perhaps a</p> <p>9 fresh eye could be beneficial.</p> <p>10 So, Mr. Lozano, when we have the new system</p> <p>11 are we going to need this level or are there</p> <p>12 going to be controls in place and reporting in</p> <p>13 place that it is more transparent, or are we</p> <p>14 still going to need this level of audit</p> <p>15 engagement?</p> <p>16 MR. LOZANO: So each audit we've done</p> <p>17 historically -- good morning, everybody. Ernie</p> <p>18 Lozano, Director of Behavioral Threat</p> <p>19 Assessment -- we've gone deeper and deeper into</p> <p>20 the process of threat assessment. So, initially,</p> <p>21 2020, 2021 we were looking at compliance.</p> <p>22 MS. STRAUSS: Correct.</p> <p>23 MR. LOZANO: Where we're really at right now,</p> <p>24 if you even look at the current audit, we're</p> <p>25 really now into looking at the actual plans</p>	<p style="text-align: right;">Page 28</p> <p>1 schools in this last audit, my team had to reach</p> <p>2 out to those hundred schools, request documents,</p> <p>3 work with RSM. So it is a labor-intensive</p> <p>4 process the way we have it designed right now.</p> <p>5 But if we are going to -- and Dr. Licata has</p> <p>6 challenged us to be prudent with our finances, if</p> <p>7 we're moving to a new model in January, do we --</p> <p>8 are we going to gain any benefit or growth from</p> <p>9 auditing March, April, May, June of last year</p> <p>10 when you're going to get that data in February</p> <p>11 and we're on a new model? So that's some of the</p> <p>12 conversation I think we have to think about.</p> <p>13 So I like the conversation of moving to</p> <p>14 realtime audits, what are we doing right now?</p> <p>15 Looking at what we're doing right now so we get</p> <p>16 that information, we get that feedback and we can</p> <p>17 make changes to make the system better.</p> <p>18 So -- so I do think we have to have that</p> <p>19 conversation right now from today to December</p> <p>20 31st --</p> <p>21 MS. STRAUSS: Right.</p> <p>22 MR. LOZANO: When we're living in the CSTAG</p> <p>23 model, which is being removed January 1st, 2024.</p> <p>24 If we're going to spend money on an audit, we</p> <p>25 want to get feedback that's going to make a</p>

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1 difference to the system.

2 MS. STRAUSS: Timely. Timely.

3 MR. LOZANO: So how do we look at that  
4 process moving forward?

5 MS. STRAUSS: So, Mr. Lozano, and audit  
6 committee members, if you remember, I believe  
7 when I started in this role, we were getting data  
8 like a year later; right? And the whole point of  
9 doing more frequent audits and that suggestion  
10 and ultimately that change that was made, was  
11 because a year later wasn't helping to remove and  
12 get you all to zero, right; as far as exceptions  
13 and failures, because we don't want to know a  
14 year later and a student be sitting in a  
15 classroom that is a threat; okay. And so I think  
16 the more frequent audits have certainly helped.

17 However, I do -- I do think that we need to  
18 find some sort of -- it's an interim solution  
19 right now to look at this. So when you said,  
20 okay, we're going to look at data from June of  
21 last year in February, will that really be  
22 relevant? No, it won't, because according to  
23 accounting principals that won't be considered  
24 timely because systems are changing altogether.

25 However, what do we do in the meantime to

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1 the interim? Because we are now in a period, an  
2 interim period, as we're going to be rolling into  
3 a new model, we can't let it slip through the  
4 cracks. That's my concern.

5 MR. LOZANO: And you -- you can audit those  
6 practices now. Again, we have all the plans in  
7 our electronic database now. We have every  
8 intervention and action step schools have put in  
9 place for every student. And then, again, the  
10 BTA department is monitoring and working with  
11 those schools daily, following up that the  
12 actions they put in place are being implemented  
13 for those students. So we are doing all that  
14 work daily now. And it's easy for RSM, our  
15 internal auditors, to look realtime at those  
16 processes and see that those interventions are  
17 actually happening.

18 DR. LYNCH-WALSH: So, Ms. Strauss, Mr.  
19 Jabouin had a question. I think it's related to  
20 your comment.

21 MR. JABOUIN: It is. Thank you, Chair.

22 As Mr. Lozano was talking about, I could  
23 collaborate with RSM on identifying those  
24 realtime attributes that can be audited and I  
25 would recommend to the committee that we -- we

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1 make sure nobody and nothing slips through the  
2 cracks that will create a security issue? How do  
3 we make a realtime dashboard? I mean, obviously,  
4 it can't be created over night. So how can we do  
5 that and accomplish this in this interim period  
6 in a cost effective, being fiscally responsible  
7 method, but being effective at the same time?

8 MR. LOZANO: So, again, Ernie Lozano,  
9 Director of Behavioral Threat Assessment, we can  
10 right now be auditing every school; do they have  
11 their school based team established and ready to  
12 go; is everybody who's on that team properly  
13 trained and met the required trainings? So there  
14 are things right now that we, as a system, have  
15 in place that you can audit realtime because  
16 there are certain statutory requirements that  
17 we've already had to do as a district.

18 MS. STRAUSS: No, no, no, I'm sorry. But the  
19 kids that are a problem, like we know in another  
20 district last week a child stabbed somebody;  
21 okay? So I'm talking about, in the meantime,  
22 these kids that are at the super high level,  
23 whatever they call it now, what are we going to  
24 do? Like how are we going to make sure that  
25 processes and procedures are being followed as in

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1 start with the current school year. I don't know  
2 to what extent it's going to differ from the  
3 attributes that we have, though. So -- I mean,  
4 so we have a certain number of attributes that  
5 are on the report --

6 MS. STRAUSS: Understood.

7 MR. JABOUIN: -- but identifying with Mr.  
8 Lozano and RSM what are the realtime attributes  
9 and start with the current school year to be able  
10 to have a report I'm hoping by maybe the November  
11 meeting, Chair, I know you've got some balancing  
12 to do, from a period of, let's say, August until  
13 October, if I can get some comments on that,  
14 Chair?

15 DR. LYNCH-WALSH: Okay. I just wanted to  
16 remind everybody that we once upon a time passed  
17 a motion to get -- if it wasn't monthly it was  
18 definitely quarterly, but I want to say it was  
19 monthly reports.

20 MS. STRAUSS: It was monthly.

21 DR. LYNCH-WALSH: All right. Basically, from  
22 the BTA team. And then this audit that we've  
23 discussed is through March and we would be  
24 skipping the end of the school year unless that's  
25 being audited, just so we know if things got



<p style="text-align: right;">Page 33</p> <p>1 better, worse or stayed the same from March until 2 the end of the school year.</p> <p>3 MS. STRAUSS: So, Dr. Lynch, here's what I 4 just wanted to ask RSM and Mr. Lozano. Your team 5 seems to be doing a lot of heavy lifting now that 6 wasn't happening before; right? So you guys are 7 really in there doing a lot of work on your team. 8 So now that heavy lift seems to be coming from 9 you all, shouldn't that, RSM, not increase your 10 workload by three times the amount? If it seems 11 to have been shifted over to Mr. Lozano's team, 12 why would it require three times the amount of 13 work, which is three times the amount of billing? 14 I just, I'm having a hard time understanding 15 that.</p> <p>16 MS. MANLOVE: Happy to respond. The increase 17 in workload was a combination of adding some 18 testing attributes over the last couple of 19 reports that we previously hadn't done. One 20 example would be our principal calls where we've 21 had some very in-depth collaborative calls with 22 the principals together with Ernie's team to 23 really go through at a very detailed level what 24 is or isn't happening at that school and allow 25 the principal to dig into the files of the</p>	<p style="text-align: right;">Page 35</p> <p>1 MS. MANLOVE: If the audit committee is 2 recommending that we look at 100 percent of the 3 very serious or serious threats, I think on a 4 month to month basis that workload probably will 5 change. If more threats are identified during 6 the school year and less during the summer, our 7 workload will vary in accordance with how many 8 are reported. But I think that the committee 9 is -- is asking for more frequent auditing and 10 more frequent feedback. I think it compliments 11 the work that Ernie's team is doing in providing 12 that information back to you, and we'd be happy 13 to support that model in whatever way best suits 14 this committee and the district.</p> <p>15 DR. LYNCH-WALSH: Okay. Ms. Strauss, I've 16 got Peter Turso, then I think Ms. Ighodaro and 17 then I think back to Mr. De Meo.</p> <p>18 MR. TURSO: So in the interest of being 19 fiscally prudent, when was the last time we 20 reviewed options to RSM? I assume there's other 21 companies out there that perform these tasks; is 22 that correct?</p> <p>23 Have we reviewed -- you know, it's like 24 shopping for insurance, right; you don't want to 25 stay with the same people forever, because you</p>
<p style="text-align: right;">Page 34</p> <p>1 students and the records that are being kept 2 together with Ernie's support and with our 3 independent view, come together on, is this 4 really right; is this truly an exception; is 5 there more we need to understand about what 6 happened with this specific case or not? That is 7 a significant increase in effort that we have 8 established in the last round.</p> <p>9 In addition to that, we also were requested 10 to scope a sample size that was significantly 11 larger than a sample size we have ever audited 12 before, which is why our workload would be 13 increased several times over previous audit 14 reports.</p> <p>15 We also would very much like to move to this 16 monthly or more frequent model. As we've been 17 discussing, we have -- we have view access to the 18 system today and could easily take a look at the 19 month of August or prior or whatever the 20 committee and Mr. Jabouin decides and provide 21 very frequent audit reports, probably on a 22 monthly basis, within 30 days of the close of the 23 previous month.</p> <p>24 MS. STRAUSS: And what type of workload would 25 that be in comparison to what you did before?</p>	<p style="text-align: right;">Page 36</p> <p>1 don't know how you're doing.</p> <p>2 When was the last time that we looked around 3 to see what our options are, especially in light 4 that we're changing procedures, anyway, shortly.</p> <p>5 DR. LYNCH-WALSH: I do not think that options 6 were looked at because RSM, they're still just 7 getting traction because this is relatively new. 8 Even though it's changing, it hasn't been in 9 existence that long. It would seem that if we're 10 switching, then that would be a time to look at 11 options. However, I have found, being on here 12 since 2015, that sometimes you get what you pay 13 for, or you don't even get what you pay for with 14 other firms. So, just since 2015, my experience.</p> <p>15 Are you good or -- do you want to --</p> <p>16 MR. TURSO: Yeah, I think it sounds like --</p> <p>17 DR. LYNCH-WALSH: It sounds like something 18 that could be --</p> <p>19 MR. TURSO: I don't see the harm in making 20 sure that there aren't other options out there, 21 but if there's something since 2015 that you're 22 that we shouldn't be shopping around --</p> <p>23 DR. LYNCH-WALSH: No, no, I didn't say don't 24 shop, I'm just saying that sometimes you -- with 25 anything in life you get what you pay for.</p>

<p style="text-align: right;">Page 37</p> <p>1 But to your point, Mr. Jabouin, we can pass a 2 motion later, but seeing as everything is 3 switching and I think Ms. Strauss brought this up 4 first, bring some options to the audit committee. 5 MR. JABOUIN: So I just want to mention, the 6 behavioral threat assessment testing has evolved. 7 So RSM was involved with it before I joined the 8 district, and then we've worked together getting 9 comments from the committee and so forth to build 10 our path. Another firm would have to go through 11 a learning curve to do that, which is something 12 that the district could do, but it's something 13 that not too many other firms have developed that 14 practice. But that is something that we could 15 do, obviously. But I just wanted to mention that 16 it would have to be a transition. 17 DR. LYNCH-WALSH: Right. Okay. 18 Ms. Ighodaro? 19 MS. IGHODARO: Yes, my question -- my 20 question is in relation to the last time we had 21 one of these reports we discussed the transfer of 22 students and how that data transfer would go and 23 there were some recommendations made. I just 24 want to get an update on that. Is the process on 25 how the behavior threat is transferred from</p>	<p style="text-align: right;">Page 39</p> <p>1 electronic system an email alert is automatically 2 sent the day the student registers at the next 3 school alerting the school that the student has 4 an active plan. 5 MS. IGHODARO: So in that case is there -- is 6 the transfer more from a -- from a guidance 7 counselor to a guidance counselor? Who receives 8 the student at a new institution? 9 MR. LOZANO: So, again, that happens in 10 multiple, but most students when they're received 11 are received through the IMT. Every school has a 12 front office staff that's assigned to registering 13 new students. So the process is most likely the 14 registrar to the registrar at schools, and then 15 our school administrators and counselors work 16 with the registrar to establish clear processes 17 at the school level once students register and 18 withdraw. 19 DR. LYNCH-WALSH: And, Mr. Lozano, isn't 20 there a manual on how this all works, I thought? 21 MR. LOZANO: Correct. 22 DR. LYNCH-WALSH: And I think we have it as 23 backup? 24 MS. DAHL: We do. 25 DR. LYNCH-WALSH: We do? Okay. That's what</p>
<p style="text-align: right;">Page 38</p> <p>1 school to school, is that more streamlined? And, 2 also, from the recommendations we made last time, 3 was that currently tested this time, and how is 4 it doing? 5 MR. LOZANO: Yes. So, again, Ernie Lozano, 6 Director of Behavioral Threat Assessment, and, 7 RSM, I believe, that was attribute 41, so if you 8 want to look at attribute 41 you can see the 9 improvement from the prior audit to this audit. 10 What we did after recommendations from this 11 committee and the work this committee did, my 12 team worked with Veda Hudge's department, we 13 streamlined the processes and protocols, we 14 designed flow charts for schools when a student 15 transfers or registers within the district from a 16 traditional school to a traditional school, the 17 processes for when a student comes from a charter 18 school to a traditional school, and processes for 19 when a student is received from another state. 20 So we streamlined all those processes. We've 21 added to the -- to the electronic databases where 22 information now pops up and alerts the IMTs 23 immediately when a student has an active 24 monitoring plan. So that's another layer. And 25 then for the student that lives within our</p>	<p style="text-align: right;">Page 40</p> <p>1 I thought. Because there's a lot of detail in 2 each of the processes. 3 All right. I have Mr. De Meo, then Ms. Dahl, 4 and then Ms. Strauss, and then Ms. Fertig. 5 MS. FERTIG: I just have some follow up on 6 what she just asked. 7 DR. LYNCH-WALSH: Sure. 8 MS. FERTIG: It's the same conversation about 9 transferring out of the district. We also talked 10 about the transferring in the district and the 11 different schools that students go to so that 12 they're -- so that we're not placing all of the 13 students that are transferring in one or two 14 schools, and so I don't know if there had ever 15 been any follow-up on that as to where they're 16 transferred and how that's handled. And I'm glad 17 she brought that up because I think that's an 18 important conversation. 19 MR. LOZANO: So I think, Mrs. Fertig, if I 20 can repeat what you said, you're more looking at 21 when we transfer a student from like a 22 traditional school to one of our alternative 23 sites and -- 24 MS. FERTIG: If that's where you're 25 transferring them.</p>

<p style="text-align: right;">Page 41</p> <p>1 MR. LOZANO: And there's a lot of factors 2 that go into that. Obviously, our students that 3 have IEPs will be assigned to certain locations. 4 We do manage each situation based on the factors 5 that come with that student and what the next 6 location provides. Can they meet the needs of 7 that student based on the mental health issues or 8 the behavioral issues? So we do look at that as 9 a district before we place students. We have a 10 committee that meets, goes over the plan with the 11 current school and the next location and we put a 12 plan in place. And we also have a plan for when 13 the student transitions back from our 14 nontraditional center locations to one of our 15 traditional sites. 16 MS. FERTIG: And you have a plan to ensure 17 that not all students end up in one or two 18 locations so those locations have a much heavier 19 burden than -- you know, a much bigger job to do 20 than -- than -- you know, I think that was the 21 conversation we had. 22 MR. LOZANO: We use every available resource 23 available in Broward County Public Schools to 24 spread out students as best as we can. 25 DR. LYNCH-WALSH: And those would be</p>	<p style="text-align: right;">Page 43</p> <p>1 new system which will integrate immediately with 2 that as they transfer the records, it's through 3 the database and we'll be able to identify those 4 needs, as children sometimes are able to navigate 5 through different -- or families navigate through 6 the system through different counties to avoid 7 certain issues or situations. So if you want to 8 expound on that? 9 MR. LOZANO: And that's what Dr. Licata said, 10 as par of House Bill 543 in 24-25 the state is 11 directed to have one platform that all districts 12 will use for threat management. So in the State 13 of Florida, immediately, district to district, 14 anything in that system, every district will have 15 immediate access to. 16 DR. LYNCH-WALSH: All right. Mr. De Meo? 17 MR. DE MEO: Yeah. I would recommend and 18 if -- I might make a motion that we audit -- the 19 last audit was March, that we audit each month 20 and 30 days after that month we get a report. So 21 by January we're just about caught up, because we 22 have a couple months intervening where we had 23 summer vacation. And then -- and I would do 100 24 percent of the serious only. Because the 25 monitoring plan is required for both serious and</p>
<p style="text-align: right;">Page 42</p> <p>1 procedures that we could get. 2 Dr. Licata? 3 SUPERINTENDENT LICATA: Absolutely. And 4 thank you, Mr. Lozano. Ms. Fertig, I think you 5 also asked a question in there that might have 6 slid by. First and foremost, should we have 7 centers where they're starting to enjoy the 8 larger population of these students, we, 9 obviously, will have to look internally and 10 provide more resources, as you said. Because we 11 want to keep it limited. Dr. Toomer is aware of 12 that as well. 13 The other piece that you asked that I don't 14 think we addressed is, when we have students that 15 move in from other counties that may have an 16 issue, that's always a concern. One of the 17 detriments we have at issue is our lack of 18 updated student information system. It doesn't 19 connect with other counties as well. Previous 20 experience is that was disabling at times. So 21 our communication of students that are coming 22 into the county also is an active, it's one of 23 those weights that Ms. Strauss talked about that 24 you're carrying that you have to, physically, do 25 and get involved in it, versus, potentially, our</p>	<p style="text-align: right;">Page 44</p> <p>1 very serious. And I think, you know, we have a 2 pretty good handle on what's going on, but we do 3 have to look to the future. So once we get into 4 January and we continue this process of monthly 5 reports, 100 percent of the serious, I would like 6 Mr. Lozano's department, perhaps with our Chief 7 Auditor and RSM, to look at, and I think Mr. 8 Mayersohn raised this, the trends. It's very 9 important. Are we having problems in a certain 10 area? You know, slice it and dice it any way you 11 want, but having this data available is really 12 critical and can be used on a, let's say, 13 prevention basis to predict risk and problems 14 we're having and apply the appropriate resources. 15 So I'd like to get us through this interim 16 period and then continue. And we can revisit 17 this, you know, but I think we should commence 18 immediately monthly audits 100 percent of the 19 serious. The very serious I didn't -- I wasn't 20 thinking about. And let's keep the process and 21 the progress moving. And I'll make a motion, 22 whatever the will of the committee is. 23 MS. FERTIG: And I'll second it. 24 MR. DE MEO: All right. 25 DR. LYNCH-WALSH: Okay. Could you</p>

<p style="text-align: right;">Page 45</p> <p>1 restate for discussion?</p> <p>2 Give me one sec.</p> <p>3 Rebecca put her hand up, but I don't know if</p> <p>4 it's for discussion. But it's been moved,</p> <p>5 seconded --</p> <p>6 MR. JABOUIN: I have a question, Chair.</p> <p>7 DR. LYNCH-WALSH: -- and then discussion.</p> <p>8 MR. JABOUIN: Thank you. Just a point of</p> <p>9 clarification from the committee as I have Mr. De</p> <p>10 Meo indicated that it would be 100 percent of the</p> <p>11 serious. I would like to get some guidance as</p> <p>12 far as the other categories from the committee as</p> <p>13 well -- I'm sorry, Ernie?</p> <p>14 MR. LOZANO: I think he means very serious.</p> <p>15 MR. JABOUIN: Of the very serious?</p> <p>16 MR. DE MEO: The top.</p> <p>17 DR. LYNCH-WALSH: Very serious; okay. I was</p> <p>18 going to ask for clarification.</p> <p>19 MR. JABOUIN: Very serious.</p> <p>20 DR. LYNCH-WALSH: Okay.</p> <p>21 MR. DE MEO: And then I would just sample 25</p> <p>22 of the others until we get into January and see</p> <p>23 where we're at with the new system.</p> <p>24 MR. JABOUIN: 25 of the other categories.</p> <p>25 MR. DE MEO: Yes.</p>	<p style="text-align: right;">Page 47</p> <p>1 DR. LYNCH-WALSH: Just a point of further</p> <p>2 clarification. If you look, and you may not be</p> <p>3 able to see it, but the transient, the number of</p> <p>4 transient threats with 1,840 of them for the</p> <p>5 October through March time period and unfounded</p> <p>6 was 464. So 25 doesn't seem that out of whack</p> <p>7 for the population of that size.</p> <p>8 MR. DE MEO: Yeah, that's 350 per month.</p> <p>9 Five months? 25, that's, you know -- and then I</p> <p>10 think we should look at in January when the new</p> <p>11 regime is in and see if we feel the same way.</p> <p>12 But I think we need to get going not to hesitate.</p> <p>13 If we have this capability of on-line realtime</p> <p>14 ability to look at these records and have it</p> <p>15 reported 30 days at the end of a month for the</p> <p>16 previous month, I think we need to get going on</p> <p>17 that.</p> <p>18 DR. LYNCH-WALSH: All right. Ms. Dahl?</p> <p>19 MS. DAHL: I -- personally, I think that the</p> <p>20 25 for the serious is a little bit small. I</p> <p>21 would like to see it stay at 50. But my other</p> <p>22 comment is regarding looking at other options</p> <p>23 besides RMS [sic].</p> <p>24 When you have to switch when we're doing all</p> <p>25 of this stuff and we've worked with RSM for quite</p>
<p style="text-align: right;">Page 46</p> <p>1 MR. JABOUIN: Including transient and</p> <p>2 unfounded?</p> <p>3 MR. DE MEO: Yes.</p> <p>4 MR. JABOUIN: Okay.</p> <p>5 MS. STRAUSS: No.</p> <p>6 MR. JABOUIN: No? Okay.</p> <p>7 MS. FERTIG: Can I just comment on the</p> <p>8 unfounded, though? Actually, I hadn't thought</p> <p>9 about this, but I would be curious -- I don't</p> <p>10 know how you'd do this, but I would be curious as</p> <p>11 to what an unfounded threat is considered to be</p> <p>12 and if there's a trend there. I like this trend</p> <p>13 idea, Mr. De Meo.</p> <p>14 MR. DE MEO: And I think it's important. I</p> <p>15 think a sample can be effective and 25 is</p> <p>16 usually, with this population, a very good</p> <p>17 predictor. So I think we'd be overdoing it,</p> <p>18 especially in this interim period, and wasting a</p> <p>19 lot of money to expand the samples beyond that.</p> <p>20 The very serious threats or soon to be the</p> <p>21 maximum, highest, I -- you know, just from a --</p> <p>22 that's just my gut reaction, not an auditor's</p> <p>23 reaction, that those should be audited and those</p> <p>24 monitoring plans should really be looked at,</p> <p>25 which that's one of the attributes going forward.</p>	<p style="text-align: right;">Page 48</p> <p>1 a long time now, and they have been very good</p> <p>2 partners in this, to turn over all of this and</p> <p>3 have the background information that a new</p> <p>4 company would have to have, I'm a little</p> <p>5 concerned about that. Unless we've had some</p> <p>6 major issues with working with RMS [sic] that I'm</p> <p>7 not aware of, I'm just concerned about doing</p> <p>8 that.</p> <p>9 So that's my opinion. Thank you.</p> <p>10 DR. LYNCH-WALSH: All right. Ms.</p> <p>11 Carter-Lynch?</p> <p>12 MS. CARTER-LYNCH: Well, first of all,</p> <p>13 there's always a way to fix everything. The</p> <p>14 first thing I think we ought to do is make sure</p> <p>15 that we don't put anything in place that's going</p> <p>16 to hamper Mr. Lozano and his group from doing his</p> <p>17 job. That's the first thing. Because we don't</p> <p>18 want to backtrack. The second thing is, we can</p> <p>19 do both, Rebecca. It doesn't hurt to always</p> <p>20 check other companies because competition is</p> <p>21 exciting. But, in the meantime, we need to make</p> <p>22 sure we keep whatever's in place right now to</p> <p>23 make sure that Mr. Lozano can do his job. And we</p> <p>24 don't want to put it in a situation where, you</p> <p>25 know, we're putting so much in place and we're</p>

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1 asking for so much data that we don't get  
2 anything.

3 So I would say -- I hope what I'm saying  
4 makes sense, but -- because I don't want us to  
5 talk it to death, and 25 -- Rebecca, I mean,  
6 is -- I think is enough based on the numbers that  
7 we have here. So why don't we just stay with  
8 that so that way we don't put any more pressure  
9 on them.

10 But I think --

11 MS. DAHL: Still 100 percent of the very  
12 serious.

13 MS. CARTER-LYNCH: Right. Two things can be  
14 true at the same time. Okay? So that's just my  
15 little two cents in that.

16 DR. LYNCH-WALSH: Yeah. So I think I heard a  
17 friendly amendment on the 50 versus 25 but you're  
18 saying 25 is good, so which?

19 MS. DAHL: We can stick with the 25.

20 DR. LYNCH-WALSH: Okay. So we're good on  
21 that.

22 So we're gonna need, if there's no further  
23 discussion -- and I just, again, want to point  
24 out that we passed a motion last year or whenever  
25 to get those, I think, monthly reports on what is

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1 MR. DE MEO: The language in the --

2 MR. LOZANO: An unfounded threat is the  
3 threat never existed, it was never made.

4 MR. DE MEO: The language in our policy says,  
5 unfounded, no threat. Following a threat  
6 assessment the threat could not be corroborated  
7 or substantiated.

8 MS. CARTER-LYNCH: Okay.

9 MR. DE MEO: Highly judgmental, not real easy  
10 to audit. But judgment has to be exercised. We  
11 have to have the right people in place. And the  
12 program has to be monitored.

13 MS. CARTER-LYNCH: Yeah. Okay. Thank you.  
14 I just wanted to make sure that we are clear on  
15 exactly what that is. I kind of knew what it  
16 was, but, you know, it helps.

17 MR. LOZANO: And, again, just moving forward,  
18 all threats, unfounded, low, medium, or high in  
19 January go through a three-step review, the  
20 school based team, then the principal, who's not  
21 allowed on the school based team anymore, does a  
22 review, and then the district team has two days  
23 to do a review. So all threats in January,  
24 unfounded, low, medium, and high, will go through  
25 that three-step process.

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1 happening anyway. So that should be happening.  
2 And I think you said you have reports. It's not  
3 necessarily auditing, it's monthly or quarterly  
4 reports on --

5 MS. STRAUSS: Monthly.

6 DR. LYNCH-WALSH: Monthly.

7 MR. DE MEO: Yeah, that's from Mr. Lozano.  
8 This would be audit.

9 DR. LYNCH-WALSH: Yeah, yeah, yeah. And they  
10 would audit, right, to get us caught up. So,  
11 okay, if you can restate? I kind of jotted down  
12 what --

13 MS. CARTER-LYNCH: Before you go, Madam Chair  
14 --

15 DR. LYNCH-WALSH: Yes, ma'am.

16 MS. CARTER-LYNCH: One other question. I  
17 want to know what -- I want explained explicitly  
18 to me what an unfounded --

19 DR. LYNCH-WALSH: That's in policy. But Mr.  
20 Lozano probably knows it by heart.

21 MR. LOZANO: Yeah, that's really simple. Dr.  
22 Toomer was upset with me, he went to somebody and  
23 said I threatened to kill him, hurt him, the  
24 school did their research, they found out it was  
25 never said. That's unfounded.

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1 DR. LYNCH-WALSH: Okay. And transient  
2 threats, which are above unfounded, do not  
3 reflect a genuine intent to harm, they're often  
4 made in the heat of the moment and may be an  
5 expression of humor, rhetoric, anger, frustration  
6 that can easily be resolved with an apology,  
7 retraction or explanation by the person who made  
8 the threat. Transient threats can be provocative  
9 and disruptive, but from a threat assessment  
10 perspective they do not reflect a real intent to  
11 harm others. That's probably most teenagers on  
12 any given day.

13 MS. STRAUSS: Right. But just everybody keep  
14 in mind that all of this confusing language is  
15 going away. So it's going to be way clearer,  
16 right, and we're not going to have all this all  
17 over the board. You're going to fall in one of  
18 way few buckets and it's going to be very clear  
19 what that is. So I don't think that we need to  
20 worry about understanding what each of these are  
21 right now because they're going away, and that's  
22 just --

23 MS. CARTER-LYNCH: I pretty much understand  
24 them. I just think a lot of times it's best to  
25 state things so everybody can be on the same page

1 and everybody can be clear.

2 MS. STRAUSS: Okay. And then I just wanted,  
3 on discussion, to your point, I wanted to  
4 address, you know, not -- you know, the change.  
5 And your point, the consideration of looking at  
6 other audit teams, right, competition is a good  
7 thing, and there's always a negotiation.  
8 Everything is negotiable. And I do not think  
9 that that has been something this district, at  
10 least what I have seen through the audits that we  
11 have been reviewing, I've never seen any  
12 discussion of putting anything out for bid. In  
13 fact, I believe we paid \$40,000 for one audit to  
14 audit the exit salary of departing staff members  
15 and that audit team was only made up of two  
16 professionals. \$40,000. I asked them.

17 And, so, with that being said, I would like  
18 competition and bids that will not in any way  
19 interrupt Mr. Lozano's work, but, in the  
20 meantime, ensuring that we have healthy  
21 competition and healthy negotiations.

22 DR. LYNCH-WALSH: Okay. Mr. Turso and then  
23 we need -- Ms. Fertig, and then we need to wrap  
24 this up because we had sort of an hour, hour and  
25 a half for this.

1 restate?

2 MR. DE MEO: I move that the district engage  
3 RSM to perform a monthly audit starting with the  
4 last time we audited in March and to provide us a  
5 report within 30 days at the end of each calendar  
6 month until January and then we should reconsider  
7 the sample sizes and our approach. Also, the  
8 sample sizes would be 100 percent of the very  
9 serious and 25 of all other categories, with an  
10 eye towards collecting data so that it can be  
11 analyzed to determine if there are any trends  
12 either geographically, demographically, or any  
13 other analysis that would be helpful.

14 MS. FERTIG: And I seconded that.

15 DR. LYNCH-WALSH: Okay. All right. No more  
16 discussion.

17 All in favor?

18 COMMITTEE MEMBERS: Aye.

19 DR. LYNCH-WALSH: Any opposed?  
20 (No response.)

21 MR. MAYERSON: I'm an aye.

22 DR. LYNCH-WALSH: You're an aye? Okay. So  
23 you're two nos?

24 MS. IGHODARO: I'm a, no.

25 MS. DAHL: I'm not. I'm a yes.

1 Mr. Turso?

2 MR. TURSO: So in the interest of what Ms.  
3 Strauss was just saying, should we move forward  
4 with a formal motion to do that? I really want  
5 to add something to something that Madam Chair,  
6 Nathalie Lynch-Walsh, said about getting what you  
7 pay for. I think I'd be remiss of me of all  
8 people at these tables saying that, historically,  
9 Broward County Public Schools doesn't always do  
10 the greatest job of getting what we pay for. So  
11 to say getting what we paid for as a reason for  
12 being complacent is probably not in the best  
13 interest of our children. So if there's some  
14 formality that needs to be done to review options  
15 and, as we indicated, have some competition, I'd  
16 like to move forward with that.

17 MR. DE MEO: Madam Chair, I think we should  
18 move the question and then that should be another  
19 motion.

20 DR. LYNCH-WALSH: Absolutely.

21 All right. So that was -- okay. So, Mr. De  
22 Meo, if you can restate the motion and indicate  
23 the, I believe it's 20 -- the sample size is 25  
24 for everything but very serious and very serious  
25 is 100 percent, but if you can, from the top,

1 DR. LYNCH-WALSH: All right. So we have one,  
2 two, three, four, five, six, I'm an aye, seven --  
3 so eight yeses, one, no.

4 MR. JABOUIN: I have a point of information,  
5 Chair.

6 DR. LYNCH-WALSH: Yes?

7 MR. JABOUIN: Thank you, Chair. So the board  
8 would like -- the board members that I've spoken  
9 to would like to -- me to bring these to them,  
10 which I intend to bring that motion when the  
11 report is presented, so that way they can make  
12 the decision. Because they have to provide the  
13 funding as well. So I've documented the motion.  
14 When the report is transmitted I will include the  
15 motion as well so that that way they can decide  
16 on that. Because sometimes they -- in some  
17 meetings they have added things or they have  
18 modified things.

19 DR. LYNCH-WALSH: Ms. Fertig?

20 MS. FERTIG: Just a point. And I don't know,  
21 but I just feel that the format that Mr. De Meo  
22 has outlined here and that we've all adopted will  
23 actually maybe save us money because it will  
24 sufficiently get us through doing things. I --  
25 and I hope the board considers that.

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1 Not only is it better from the safety aspect,  
2 but I think it could be potentially better from a  
3 financial aspect.

4 DR. LYNCH-WALSH: I can't see what other  
5 solution they would come up with to audit the  
6 interim period.

7 Ms. Ighodaro?

8 MS. IGHODARO: I have a question. What are  
9 the chances or -- of a transient escalating up to  
10 a very serious? What is the percentage?

11 MR. LOZANO: So, again, every incident is  
12 evaluated separately. So what you would have is,  
13 the day that first incident happened, it would be  
14 transient, the student does something else,  
15 that's evaluated separately and that one would be  
16 very serious or serious depending on -- so we  
17 don't change prior levels from it was this today  
18 now tomorrow it's this. Those are evaluated  
19 separately.

20 MS. IGHODARO: So, just to clarify --

21 MR. DE MEO: But do you have any data on the  
22 migration through those paths?

23 MR. LOZANO: You mean students who repeat?  
24 Yeah, we have that data.

25 MR. DE MEO: Do you see any trends where

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1 put interventions in place to ensure, you know,  
2 that behavior discontinues.

3 MS. IGHODARO: For each behavior or is it all  
4 compiled into one? Is it per each offense? Is  
5 there a mitigation plan for each offense?

6 MR. LOZANO: Correct. Correct.

7 MS. IGHODARO: Got you.

8 MR. LOZANO: And that will remain consistent  
9 in the new model.

10 DR. LYNCH-WALSH: Okay. All right. So Mr.  
11 Turso brought up, because I'm trying to get us  
12 through motions since we had a special meeting  
13 and spent, I don't know, two and a half hours on  
14 this last time, maybe three, so, Mr. Turso, you  
15 talked about having a -- looking at options,  
16 which -- and, actually, Mr. Jabouin just asked  
17 whether we could ask RSM for a rough estimate of  
18 what the motion we just passed would cost. I  
19 don't know if that's something you can do on the  
20 fly or if you have to get back to us. It looks  
21 like a no, not on the fly?

22 MS. MANLOVE: I think we could give a general  
23 range, but we would need to go back and sharpen  
24 our pencils to give you an exact.

25 DR. LYNCH-WALSH: Okay. All right. And then

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1 there's migration through the various categories  
2 up to very serious? I think that's a very good  
3 question.

4 MS. IGHODARO: How often does it escalate?  
5 Is there a way that you are currently tracking?  
6 Because you're saying you're treating every issue  
7 the same. So does every issue start at a  
8 transient level and then if it reoccurs it goes  
9 up to a serious?

10 MR. LOZANO: No, every issue is -- has total  
11 separate documents, evaluations. They're  
12 separate.

13 MS. IGHODARO: Got you. I just want to  
14 clarify publicly that the reason I voted no is  
15 because the amount of transient is extremely  
16 large and a 25 sample size of that is  
17 ridiculously low for a test sample.

18 MS. FERTIG: So just following what she's  
19 saying, do you track how many -- so say you have  
20 a student and he's made five transient threats,  
21 are you tracking that? And then what -- what  
22 resources are you putting in place to make  
23 sure --

24 MR. LOZANO: That's exactly -- we look at  
25 that data and then we work with the schools to

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1 that could be forwarded to us.

2 All right. So, Ms. Fertig, and then if you  
3 have a motion you want to craft?

4 MR. TURSO: I'll craft; sure.

5 MS. FERTIG: I'm just thinking. I understand  
6 if we're embarking on a new period, that's one  
7 thing, but we're in September. January is not  
8 far away. The process for looking at this will  
9 take, if it's school board, 20 years, but maybe  
10 only a few months. Sorry, Mr. Jabouin. And so  
11 what I'm thinking is let's just get this month to  
12 month from RSM. If we're going to make a change,  
13 let's make it, you know, next year.

14 The other thing I think would be helpful, Mr.  
15 Jabouin, is for you to tell people how often we  
16 change our auditors; what you do to select an  
17 auditing firm; what they have to do to qualify.  
18 I know that we're required to change our main  
19 auditing firm every so often and I know you have  
20 a process for selecting others. But I think it  
21 would be helpful for everybody to know what that  
22 is.

23 DR. LYNCH-WALSH: As long as you can do it in  
24 like 30 seconds because we're going to go off  
25 schedule here pretty quickly.

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1 MR. JABOUIN: Sure. Thank you. And this,  
2 Ms. Strauss, this helps relate too. There is a  
3 process for analyzing, selecting the auditors and  
4 there is going to be a new RFP process that will  
5 have -- that will involve evaluating all the  
6 auditors that do that. So we will involve the  
7 audit committee members, maybe one or two, to be  
8 part of that process in the selection. I hope we  
9 can. I have to check with legal. But there is a  
10 whole process where we put the RFPs out and the  
11 bids and so forth.

12 DR. LYNCH-WALSH: And you know who's here  
13 today who could give us a timeframe, I believe  
14 the Director of Procurement is in the back. And  
15 so if we, in trying to get answers, because you  
16 don't actually have to select one, but I believe  
17 we could probably do like an RFI -- we need  
18 something where we can get an idea. If we're  
19 going to look at options for different auditors  
20 for the behavioral threat assessment audit what  
21 is the usual timeframe, like three months, from  
22 start to finish, Mary; if you don't mind?

23 MS. COKER: Good morning. Mary Coker,  
24 Director of Procurement & Warehousing Services.

25 Thank you, Dr. Walsh, for that question. It

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1 get response to an RFI, though, seeing as we're  
2 in September and we're looking at everything  
3 changing in January?

4 MS. COKER: So an RFI, there's no actual  
5 limitation as it relates to how long it can be  
6 out on the street. Normally, the more time it's  
7 on the street the more opportunity that you have  
8 to get more vendors that are interested in doing  
9 the work. But, you know, through the system that  
10 we have and the outreach we normally leave it out  
11 for two weeks. Therefore, that's sufficient  
12 amount of time. We give them information where  
13 they have an opportunity of a window of one week  
14 to ask questions and then we'll receive  
15 responses. But, again, it all depends on the  
16 scope of what you're looking for. Depending on  
17 the magnitude of SOW you will be able to gauge  
18 whether you want it out on the streets for a  
19 week; two weeks; a month.

20 DR. LYNCH-WALSH: And then, of course, first  
21 you've got to write it.

22 And Ms. Carter-Lynch?

23 MS. CARTER-LYNCH: I just, Mr. Jabouin, I  
24 would like to be a part of that process because  
25 that's my background is sourcing vendors. I

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1 depends on what you want to do. I know that you  
2 are all talking about getting options. We have  
3 an RFI, which is Request For Information where we  
4 can gather which, you know, gather -- canvass the  
5 market, if you will, to understand what different  
6 auditors are out there. We can also do an RFP,  
7 which is what we've normally done for this type  
8 of service. And within that RFP we have a pool  
9 of vendors which is what we have currently for  
10 the auditor. And then there are several auditors  
11 and they use the services amongst the different  
12 pool of auditors that are in that pool.

13 DR. LYNCH-WALSH: With an RFI, though, can we  
14 get information on price?

15 MS. COKER: You can get information on price.  
16 You cannot award.

17 DR. LYNCH-WALSH: No, of course, because it's  
18 not an RFP or an RFQ.

19 MS. COKER: Right. So you won't be making  
20 any type of evaluation, but if you want to market  
21 -- you know, canvass the market you can  
22 definitely get pricing to understand, but you  
23 will not be awarding. You would still have to do  
24 an RFP.

25 DR. LYNCH-WALSH: Right. How quickly can you

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1 spent 30 years doing it, so --

2 MS. STRAUSS: I second that.

3 MR. DE MEO: I just question if this is the  
4 time to do this. Maybe January or February we  
5 definitely should do it, but it's going to impact  
6 Mr. Lozano, it's going to impact the Chief  
7 Auditor.

8 DR. LYNCH-WALSH: No, this is just to canvass  
9 the market; that's all.

10 MR. DE MEO: Where do you think they're going  
11 to get the information from? Do you think --

12 DR. LYNCH-WALSH: No, no, no, this is from  
13 firms to see how much -- yeah, to get pricing.

14 MR. DE MEO: Where do you think the  
15 information about the request is going to come  
16 from?

17 MS. STRAUSS: It should come from the Chief  
18 Auditor.

19 MR. DE MEO: I think it's going to impact Mr.  
20 Lozano and the Chief Auditor.

21 DR. LYNCH-WALSH: Well, we have audits  
22 already done. Because if we wait til January --  
23 I'm not saying we're trying to switch, I'm just  
24 trying to lay out the timeframe, the milestones,  
25 timeframe.



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1 MR. DE MEO: And all the information is going  
2 to change because we have a new system and a new  
3 regime in effect in January.  
4 DR. LYNCH-WALSH: So we could have them do it  
5 within the scope of the changes, which are out  
6 there, so they should know. Or else they won't  
7 know. So --  
8 MS. FERTIG: What Mr. De Meo's saying, and I  
9 think -- and this is what I was trying to say is,  
10 I don't think we should make a change between now  
11 and January.  
12 DR. LYNCH-WALSH: We're not. No, but if you  
13 don't use your lead time --  
14 MS. FERTIG: I understand. I understand. I  
15 don't think we should. I think we should make  
16 that clear. Because I like what he's laid out as  
17 a month to month. And then if you're going to do  
18 it in January you can bring the information and  
19 then we can all talk about, you know, what  
20 experiences we've had and what we haven't, but I  
21 think there's going to be a huge learning curve  
22 here and -- and I -- on the other hand, it's  
23 useful to know how many firms are able to do  
24 this.  
25 DR. LYNCH-WALSH: Right. And the thing is,

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1 other than RSM. Obviously, RSM can put their hat  
2 in the ring, I'm certain, for work that will be  
3 conducted -- audit work that will be conducted  
4 alongside Mr. Lozano with the new January  
5 guidelines.  
6 DR. LYNCH-WALSH: BTA guidelines?  
7 MR. TURSO: Yes, with the new BTA that will  
8 begin in January. So nothing will occur with  
9 this gap period.  
10 DR. LYNCH-WALSH: Right. Okay.  
11 MS. FERTIG: Can I -- can I just suggest one  
12 thing? Can we ask for people who have experience  
13 in doing the behavioral threat assessment audits?  
14 MR. TURSO: Sure.  
15 DR. LYNCH-WALSH: Well, that's what will come  
16 out in the RFI.  
17 MS. FERTIG: Well, I just wanted to  
18 specifically have that stated, that's what we're  
19 -- not that they're auditors, not that they're --  
20 that they have specific experience in doing  
21 auditing in this.  
22 MR. TURSO: And that's a great question is,  
23 do we even know how many firms are out there that  
24 can do this sort of work?  
25 DR. LYNCH-WALSH: No. No, but this is how

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1 you want to have that information as soon as  
2 possible rather than waiting. Because we can do  
3 two things at one time.  
4 MS. FERTIG: I understand. I understand.  
5 DR. LYNCH-WALSH: What Mr. De Meo has -- what  
6 we just passed a motion on will be happening and  
7 at the same time you can canvass the marketplace  
8 and either use the results or continue with RSM.  
9 It's just so you, you know, have the information  
10 in a timely manner.  
11 MS. CARTER-LYNCH: And we have established --  
12 I'm sorry. Madam Chair?  
13 DR. LYNCH-WALSH: No, you're good.  
14 MS. CARTER-LYNCH: We have established that  
15 we will not do anything to hamper the progress  
16 that's already in place for Mr. Lozano and his  
17 group; right?  
18 DR. LYNCH-WALSH: Yep.  
19 MS. CARTER-LYNCH: Okay.  
20 DR. LYNCH-WALSH: Okay. So, Mr. Turso, do  
21 you have a motion?  
22 MR. TURSO: So then to use the proper  
23 terminology, I believe the motion would be to  
24 craft an RFI, would that be correct -- yeah, to  
25 craft an RFI to review options for other auditors

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1 you find out.  
2 MR. TURSO: Thank you. And I want to just  
3 add that the key salient point that was being  
4 discussed is, we have a new superintendent now,  
5 and we haven't had a history of being proactive.  
6 I think this is a wonderful message that we're  
7 going proactive, that we're looking at something  
8 that's going to occur in January in September,  
9 instead of waiting until April. Thank you.  
10 DR. LYNCH-WALSH: Okay. So to be a motion it  
11 needs to be seconded.  
12 MS. CARTER-LYNCH: I'll second it.  
13 DR. LYNCH-WALSH: Okay. Any further  
14 discussion before we take a vote?  
15 Ms. Ighodaro?  
16 MS. IGHODARO: Is there impact to you in all  
17 of this; is there any new information that has to  
18 come directly from your office to make this  
19 happen?  
20 MR. LOZANO: So the sad thing, any time  
21 you're doing something new, people are going to  
22 ask for information and they'll have to refer to  
23 our department. This is a very narrow line of  
24 work that not a lot of people -- you know, and  
25 RSM in terms of even auditing threat assessments,

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1 I don't know how many other districts participate  
2 in this type of work to the level we do here in  
3 Broward. So -- so, again, will there be an  
4 impact as we do this? I'm sure. Will we work  
5 through it like we do everything else?  
6 Absolutely.  
7 MS. FERTIG: Could we have the motion read  
8 back?  
9 DR. LYNCH-WALSH: I didn't write it down, but  
10 --  
11 MR. JABOUIN: I have it. Excuse me. Move  
12 the district engage RSM to perform a monthly --  
13 DR. LYNCH-WALSH: No, we did that one. The  
14 one Mr. Turso just mentioned.  
15 MR. JABOUIN: Oh, I'm sorry. I missed that.  
16 I'm sorry, Mr. Turso. Could you repeat that?  
17 MR. TURSO: I can try. You'll have to help  
18 me along. I believe it's my first one.  
19 MS. MARQUARDT: I have it.  
20 DR. LYNCH-WALSH: Michele Marquardt has it.  
21 MS. MARQUARDT: To craft an RFI to review  
22 options for other audit firms for audit work that  
23 will be conducted with the new BTA guidelines and  
24 ask for firms that have specific experience in  
25 this type of BTA audit work. Is that good?

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1 MR. TURSO: That's better than I said it,  
2 ma'am.  
3 DR. LYNCH-WALSH: Okay. Moved, seconded, and  
4 I think she even solidified some thoughts there.  
5 All right. Any -- any further discussion?  
6 (No response.)  
7 DR. LYNCH-WALSH: Okay. All in favor?  
8 COMMITTEE MEMBERS: Aye.  
9 DR. LYNCH-WALSH: Any opposed?  
10 MR. MAYERSOHN: I'm an aye.  
11 MR. JABOUIN: I'm sorry, I think a  
12 modification is needed because there's a  
13 conflict. Can you clarify that?  
14 MS. MARTE: Through the Chair, if we could  
15 consider taking out "other", "other audit firms"?  
16 The motion should say an RFI for audit firms. So  
17 anyone can bid on the work.  
18 MR. TURSO: Correct. Otherwise it would  
19 exclude --  
20 MRS. MARTE: If we say "other" it appears to  
21 exclude RSM. And I believe that's not the  
22 intent.  
23 DR. LYNCH-WALSH: Right. And we do not like  
24 to exclude in this district.  
25 MR. TURSO: So let's strike the word "other",

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1 please.  
2 DR. LYNCH-WALSH: Okay. All right. So  
3 that's a friendly amendment.  
4 MS. CARTER-LYNCH: He's good with it?  
5 DR. LYNCH-WALSH: You're good with it? He's  
6 good with it.  
7 MR. TURSO: Yeah.  
8 DR. LYNCH-WALSH: All right. Strike "other".  
9 We had ayes, including Mr. Mayersohn.  
10 Any opposed?  
11 (No response.)  
12 DR. LYNCH-WALSH: Okay. Motion passes  
13 unanimously. And let me just double-check my  
14 notes.  
15 So we had information that was requested, I  
16 think we got through --  
17 MR. JABOUIN: I wanted to mention something.  
18 DR. LYNCH-WALSH: Internal versus external, I  
19 think we kind of answered that by way of both  
20 motions on internal versus external.  
21 Mr. Jabouin, and then we're going to move on  
22 to the next item.  
23 MR. JABOUIN: Thank you, Chair. I neglected  
24 to say earlier regarding the request for the  
25 information, the mental health professionals, our

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1 team did put it on the Office of the Chief  
2 Auditor website and you'll have that information  
3 from Ms. Hudge. And then we also put in the  
4 slides that Mr. Lozano presented as well. And I  
5 just checked those on the Chief Auditor's  
6 website. Thank you, Chair.  
7 DR. LYNCH-WALSH: Okay. So that's under --  
8 is that under today's or --  
9 MR. JABOUIN: It's under August 30th's web  
10 page.  
11 DR. LYNCH-WALSH: Oh, the special meeting.  
12 MR. JABOUIN: Yeah, the special meeting.  
13 DR. LYNCH-WALSH: All right. So if you go to  
14 the website and to the special meeting it's  
15 there?  
16 MR. JABOUIN: Yes.  
17 DR. LYNCH-WALSH: I did see. Okay.  
18 MS. FERTIG: And just to follow up on this  
19 conversation, could you prepare a list for us of  
20 the auditing firms that you're currently using  
21 and what their fees are? I just think that would  
22 be good information for the whole group.  
23 DR. LYNCH-WALSH: Okay. So moving on, next  
24 up we have AppliTrack. We talked about it for  
25 five minutes at the last meeting and then we did

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1 not transmit it. So we need to transmit. That  
2 was the one that was from something like 10 years  
3 ago, the findings. Well, we know that this type  
4 of thing happens where I think it was Recordex  
5 more recently, but, yeah -- yes, Ms. Fertig?

6 MS. FERTIG: Well, I read this and I'm -- you  
7 know, I can't -- I know I probably mentioned this  
8 last time, but I can't help but reflect on the  
9 fact that we asked to have further audits done on  
10 the previous Chief Information Officer and it was  
11 suggested that we move forward instead of  
12 backwards. So when I saw something that was 10  
13 years old I'm like, okay, why this? It doesn't  
14 mention any names. I'm not looking to mention  
15 names. I don't want to say this person did a  
16 good job or a bad job, I just want to see if that  
17 person is still here and what is being done to  
18 ensure this doesn't happen again?

19 DR. LYNCH-WALSH: Mr. Jabouin?

20 MS. FERTIG: What provoked this and --

21 DR. LYNCH-WALSH: Yeah, what provoked this  
22 audit?

23 MR. JABOUIN: Thank you, through the Chair.  
24 So the selection of AppliTrack, itself, was  
25 deemed to be a system that was key to take a look

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1 penalties are for circumventing the --

2 MR. DE MEO: The IT Director isn't here;  
3 right?

4 DR. LYNCH-WALSH: The Chief IT, and I don't  
5 think Ms. Coker was here. I know she wasn't here  
6 in 2013. So that's not on here either.

7 So the superintendent that was here, the  
8 culture -- the culture persists, but a lot of the  
9 people are no longer here. So that is -- I  
10 believe that was spelled out in policy. We could  
11 ask Ms. Coker, but they're having a sidebar.

12 So I think we just need to transmit this --  
13 sorry, I'm looking for -- I have too many  
14 packets. So we just need a motion to transmit  
15 the AppliTrack audit.

16 MS. CARTER-LYNCH: I'll move.

17 DR. LYNCH-WALSH: Oh, yes. I've just been  
18 told we didn't approve the BTA, to transmit the  
19 BTA? I thought we did that at the special  
20 meeting.

21 MS. FERTIG: So moved.

22 DR. LYNCH-WALSH: Okay.

23 MS. CARTER-LYNCH: Second.

24 DR. LYNCH-WALSH: All right. All in favor of  
25 transmitting the BTA report?

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1 at from that standpoint. So it was selected. It  
2 has -- it does go back a while because we've  
3 renewed the contract several times. And the  
4 exception that's there had to deal with the  
5 initial approval and then needing to go back to  
6 the board on that end, which is something that  
7 somebody mentioned that we had seen before in  
8 some other audits as well where there's a  
9 requirement to get board approval and individuals  
10 have gone underneath that. That was the case  
11 with that exception.

12 MS. FERTIG: That was splitting contracts.

13 DR. LYNCH-WALSH: Splitting purchases to stay  
14 under the threshold, didn't go to the board.

15 MR. DE MEO: Are the people involved  
16 initially and continuously throughout the same or  
17 are there others involved? I think -- we want to  
18 know that along with the cure that the people  
19 that were involved are, you know --

20 MS. STRAUSS: No longer.

21 MR. DE MEO: Well, it depends on --

22 MR. JABOUIN: Ms. Coker didn't hear the  
23 question.

24 MS. FERTIG: Either are no longer here or  
25 that they have been made well aware of what the

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1 MS. FERTIG: With our motion.

2 DR. LYNCH-WALSH: With our motion attached?

3 COMMITTEE MEMBERS: Aye.

4 DR. LYNCH-WALSH: Any opposed?

5 (No response.)

6 DR. LYNCH-WALSH: Okay. Motion passes  
7 unanimously.

8 So now we need a motion and a second for  
9 AppliTrack being transmitted to the board. We  
10 discussed it at our last meeting, but did not --

11 MS. FERTIG: I think Ruth moved it and I'll  
12 second it.

13 DR. LYNCH-WALSH: Moved and second.

14 All in favor?

15 COMMITTEE MEMBERS: Aye.

16 DR. LYNCH-WALSH: Any opposed?

17 (No response.)

18 DR. LYNCH-WALSH: Mr. Mayersohn, for  
19 AppliTrack?

20 MR. MAYERSOHN: Yes.

21 DR. LYNCH-WALSH: Aye?

22 MR. MAYERSOHN: That's an aye.

23 DR. LYNCH-WALSH: Okay. Very good. So next  
24 up would be the Internal Funds of Selected  
25 Schools. That's Dave Thomas is the school.

<p style="text-align: right;">Page 77</p> <p>1 That's item number 9.</p> <p>2 MR. JABOUIN: Yeah, thank you, Chair. So</p> <p>3 this is the last remaining school for the</p> <p>4 previous school year that we needed to get done,</p> <p>5 was Dave Thomas. The reason for the delay, as</p> <p>6 you can see, that there are some exceptions that</p> <p>7 are there regarding disbursements and we needed</p> <p>8 to get some responses, so we were not able to get</p> <p>9 that in for the last meeting. So we do have</p> <p>10 that. Dr. Toomer is here as well to respond to</p> <p>11 any questions from the committee.</p> <p>12 DR. LYNCH-WALSH: All right. Ms. Fertig?</p> <p>13 MS. FERTIG: Yeah, okay. There's some pretty</p> <p>14 egregious findings here. But let me ask a</p> <p>15 question. What -- I'm just -- I looked at these</p> <p>16 findings and I'm wondering why did it happen and</p> <p>17 what follow up has been done to determine that?</p> <p>18 DR. LYNCH-WALSH: So just to clarify for</p> <p>19 everybody, this is a school that was being</p> <p>20 reviewed, so we would have to go back to the</p> <p>21 internal funds of the business support center</p> <p>22 because there's a connection there. And if you</p> <p>23 look on page 3, there's a lot of different</p> <p>24 bookkeepers and people that are doing the work.</p> <p>25 The principal has changed since this audit</p>	<p style="text-align: right;">Page 79</p> <p>1 this fairly regularly where they would take the</p> <p>2 funds out of the wrong account. I mean, really,</p> <p>3 out of Crime Watch?</p> <p>4 MS. DAHL: And they all voted to do that.</p> <p>5 All the Crime Watch kids voted to do that.</p> <p>6 DR. LYNCH-WALSH: Okay. So that was your</p> <p>7 first question? So the issue here though is, I</p> <p>8 guess the question -- it is the same principal</p> <p>9 that this all happened under, this Perry Egelsky.</p> <p>10 And then there's a new principal as of May 2023.</p> <p>11 So in here it speaks to going over the</p> <p>12 different bulletins with the principal. Which</p> <p>13 principal is that referring to.</p> <p>14 DR. TOOMER: So that's -- going over the new</p> <p>15 bulletin is with the new principal. And thank</p> <p>16 you, Dr. Lynch-Walsh for pointing out the</p> <p>17 distinction that most of the actions that we're</p> <p>18 discussing today happened with the previous</p> <p>19 principal.</p> <p>20 However, since the new principal has come in</p> <p>21 and now was responsible we want to make sure that</p> <p>22 these don't happen again. So I met with her as</p> <p>23 well.</p> <p>24 DR. LYNCH-WALSH: That makes total sense, but</p> <p>25 then where is the prior principal; are they at</p>
<p style="text-align: right;">Page 78</p> <p>1 period. So when they say they go over things</p> <p>2 with the principal, do you mean the one that the</p> <p>3 exceptions occurred under or the one that's brand</p> <p>4 new that had nothing to do with this? So --</p> <p>5 MS. FERTIG: And where is the one -- where is</p> <p>6 the person who was there when this occurred?</p> <p>7 DR. LYNCH-WALSH: Right.</p> <p>8 MS. FERTIG: But I'm just wondering, like the</p> <p>9 nursery fund, there seems to be a huge balance.</p> <p>10 DR. LYNCH-WALSH: So let's go -- yeah, so if</p> <p>11 we can go in order. Do you have questions on</p> <p>12 different pages? Because I have one starting on</p> <p>13 page 2.</p> <p>14 MS. FERTIG: Yeah.</p> <p>15 DR. LYNCH-WALSH: Let me pull that up.</p> <p>16 All right. So your questions are on the</p> <p>17 nursery?</p> <p>18 MS. FERTIG: No, I have them -- actually, I</p> <p>19 have them on almost every one.</p> <p>20 DR. LYNCH-WALSH: Okay. What's the first</p> <p>21 page?</p> <p>22 MS. FERTIG: My first question, of course,</p> <p>23 was it the same principal throughout this period?</p> <p>24 And -- and the first one was the disbursements</p> <p>25 for the luncheons, which I know we used to see</p>	<p style="text-align: right;">Page 80</p> <p>1 another school?</p> <p>2 DR. TOOMER: Retired.</p> <p>3 DR. LYNCH-WALSH: Oh, retired.</p> <p>4 DR. TOOMER: Yes.</p> <p>5 DR. LYNCH-WALSH: So they will not be doing</p> <p>6 this anywhere else?</p> <p>7 DR. TOOMER: No.</p> <p>8 DR. LYNCH-WALSH: Okay. Retired. So that</p> <p>9 answers that one question.</p> <p>10 Does anyone else have any other questions?</p> <p>11 Because I have a couple stickies.</p> <p>12 MS. FERTIG: Yeah, I have -- I have one in</p> <p>13 almost every category.</p> <p>14 DR. LYNCH-WALSH: Okay. All right. So which</p> <p>15 is yours, you had disbursements?</p> <p>16 MS. FERTIG: Well, are we good with the</p> <p>17 luncheon?</p> <p>18 DR. LYNCH-WALSH: Yeah, mine start on page 2.</p> <p>19 MS. FERTIG: Okay. So you do you want to go</p> <p>20 back to page 2?</p> <p>21 DR. LYNCH-WALSH: Yeah, we can go in order if</p> <p>22 you're not on page 2.</p> <p>23 So my question on page 2, and this is maybe</p> <p>24 more a question for the Office of the Chief</p> <p>25 Auditor. It says, in planning and performing our</p>

<p style="text-align: right;">Page 81</p> <p>1 examinations we obtained an understanding of the</p> <p>2 internal control structure established by the</p> <p>3 administration. I -- are principals responsible</p> <p>4 for establishing internal controls? Or I thought</p> <p>5 they were responsible for following them.</p> <p>6 Because if we're expecting principals who are not</p> <p>7 CPAs to establish internal controls that might</p> <p>8 explain a few things that we find in audits.</p> <p>9 MR. JABOUIN: So the internal controls should</p> <p>10 be established outside of audit function. So we</p> <p>11 do look at that. So to some of the schools the</p> <p>12 business support center creates a lot of the</p> <p>13 procedures that are followed there. But I think</p> <p>14 they're mostly completed outside of the schools.</p> <p>15 The schools don't write the procedures that they</p> <p>16 follow.</p> <p>17 DR. LYNCH-WALSH: Right, the business support</p> <p>18 center does. And so is there a CPA that is</p> <p>19 establishing these procedures or somebody with</p> <p>20 audit background? Because --</p> <p>21 MRS. MARTE: There's a CPA in the business</p> <p>22 support center.</p> <p>23 DR. LYNCH-WALSH: But it's not run by a</p> <p>24 person that's a CPA. So who would be the CPA in</p> <p>25 the business support center that's establishing</p>	<p style="text-align: right;">Page 83</p> <p>1 policy. So, for instance, there's an internal</p> <p>2 fund policy and then also procedures. Because</p> <p>3 you want to have an appropriate background to</p> <p>4 know that you're interpreting a standard practice</p> <p>5 bulletin correctly. And on --</p> <p>6 MS. GOULDBOURNE: So the standard practice</p> <p>7 bulletins are the procedures and policies by the</p> <p>8 district.</p> <p>9 MR. DE MEO: Madam Chair, aren't they -- I'm</p> <p>10 sorry. Aren't they obliged to follow what the</p> <p>11 district has established?</p> <p>12 MS. FERTIG: Yeah, that's the word they're</p> <p>13 missing, district administration.</p> <p>14 MR. DE MEO: And, hopefully, hopefully, the</p> <p>15 district has consulted appropriate people,</p> <p>16 whatever their titles are, to develop these</p> <p>17 procedures.</p> <p>18 MS. FERTIG: Yeah, this could be fixed by</p> <p>19 putting the word district administration in</p> <p>20 there.</p> <p>21 MR. DE MEO: Yeah, I think so.</p> <p>22 MS. FERTIG: And if it's beyond that, in the</p> <p>23 State of Florida, adding the State of Florida for</p> <p>24 good measure.</p> <p>25 MR. DE MEO: Right. Right.</p>
<p style="text-align: right;">Page 82</p> <p>1 these and who's reviewing what they establish?</p> <p>2 MR. JABOUIN: So if I can ask Ms. Gouldbourne</p> <p>3 to add to what I have indicated before?</p> <p>4 MS. GOULDBOURNE: So the standard practice</p> <p>5 bulletins are written to chapter 8, which is the</p> <p>6 red book. These are -- it's eight pages long and</p> <p>7 it's basically a standard that the state gives to</p> <p>8 how to handle the internal funds. There's no</p> <p>9 extraordinary accounting principles that are used</p> <p>10 in the internal funds. There's no financial</p> <p>11 statement requirements except to basically tell</p> <p>12 everyone what balance is associated with each</p> <p>13 fund from the bank account. There's a single</p> <p>14 bank account. There's single entry debits and</p> <p>15 credits. There's no due entry. There's no</p> <p>16 requirements of income statements or balance</p> <p>17 statements. So this is, in essence, a checkbook</p> <p>18 register review and audit.</p> <p>19 So the requirement of a CPA, I'm not really</p> <p>20 sure, I would just like to know what portion of</p> <p>21 that you would like to know that a CPA would need</p> <p>22 to have to develop the standard practice</p> <p>23 bulletins to -- that have to be developed by</p> <p>24 policy to adhere to chapter 8.</p> <p>25 DR. LYNCH-WALSH: No, I'm talking about</p>	<p style="text-align: right;">Page 84</p> <p>1 DR. LYNCH-WALSH: So I think a point was just</p> <p>2 made which has been a sticking point with me for</p> <p>3 every year that I've been on here. The standard</p> <p>4 practice bulletins cannot be the procedures</p> <p>5 because the average person at a school is not</p> <p>6 going to know what all of those words mean. And</p> <p>7 so you have to have a policy -- you have to</p> <p>8 have -- you can have the standard practice</p> <p>9 bulletin, but you have to translate it into</p> <p>10 language that the average person at a school that</p> <p>11 is tasked with following it can actually</p> <p>12 understand. They're not written as procedures</p> <p>13 for a layperson, they're written as a standard</p> <p>14 practice bulletin, which you cannot guarantee</p> <p>15 that even the bookkeeper at the school might</p> <p>16 understand. So -- but every time I've brought</p> <p>17 this up I get told that the standard practice</p> <p>18 bulletins are the procedures.</p> <p>19 I forget who was --</p> <p>20 MS. CARTER-LYNCH: Mary.</p> <p>21 DR. LYNCH-WALSH: Mary? Okay.</p> <p>22 MS. FERTIG: I think over the years that we</p> <p>23 have -- that we have asked and we have verified</p> <p>24 that there is training for each group that's</p> <p>25 supposed to follow the standard practice</p>

<p style="text-align: right;">Page 85</p> <p>1 bulletin -- right now we're talking about</p> <p>2 bookkeepers and so forth, but we have had this</p> <p>3 conversation, say, about coaches or</p> <p>4 extracurricular activities. There is supposed to</p> <p>5 be training in place for the bookkeepers, the</p> <p>6 club sponsors and so forth.</p> <p>7 Is there training in place for them every</p> <p>8 year on the standard practice bulletin?</p> <p>9 MS. GOULDBOURNE: As I understand it; yes.</p> <p>10 MS. ARCESE: Yes.</p> <p>11 COURT REPORTER: I'm sorry. Who answered</p> <p>12 that?</p> <p>13 MS. ARCESE: We're all saying, yes. Yes,</p> <p>14 there's lots of training that's provided.</p> <p>15 DR. LYNCH-WALSH: He wants to know who's</p> <p>16 saying, yes, though.</p> <p>17 MS. ARCESE: He can put my name.</p> <p>18 DR. LYNCH-WALSH: Okay.</p> <p>19 MS. CARTER-LYNCH: My question.</p> <p>20 DR. LYNCH-WALSH: Yes, Ruth.</p> <p>21 MS. CARTER-LYNCH: My question is, I hear</p> <p>22 everything that everybody's saying, but the</p> <p>23 question is, who is actually writing the</p> <p>24 controls?</p> <p>25 DR. LYNCH-WALSH: That was the question.</p>	<p style="text-align: right;">Page 87</p> <p>1 and build, okay, in order for all of these</p> <p>2 mistakes and errors to end. So, with all due</p> <p>3 respect, I appreciate that there's a CPA</p> <p>4 overseeing --</p> <p>5 DR. LYNCH-WALSH: Reviewing.</p> <p>6 MS. STRAUSS: Reviewing, I'm sorry, the</p> <p>7 internal controls put forward, however, I want to</p> <p>8 take it back to the discussion and remind</p> <p>9 everybody on the record that my professional</p> <p>10 opinion is that internal controls need to be</p> <p>11 established throughout this entire district from</p> <p>12 a clean slate. Because reports like this and</p> <p>13 findings, quite honestly, like these are absurd</p> <p>14 in a lot of cases. They should not be happening.</p> <p>15 If we don't take it back to the basics and get</p> <p>16 ourselves a strong foundation of internal</p> <p>17 controls we are going to continue to put</p> <p>18 Band-Aids on things and try and fix little parts</p> <p>19 here and there rather than the systemic problem.</p> <p>20 And I want to see that done or else, quite</p> <p>21 honestly, I don't know why I give my time or</p> <p>22 anybody else here gives their time if we cannot</p> <p>23 have a large-scale impact to create change and</p> <p>24 move us forward, then, honestly, I don't see a</p> <p>25 place for me here any longer.</p>
<p style="text-align: right;">Page 86</p> <p>1 MS. CARTER-LYNCH: That's the question.</p> <p>2 That's the answer to the question.</p> <p>3 DR. LYNCH-WALSH: Yes, Ms. Marte?</p> <p>4 MRS. MARTE: Thank you, Madam Chair. The</p> <p>5 business practice bulletin is updated by the</p> <p>6 business support center and reviewed by Ms.</p> <p>7 Motiwala. So going forward she will sign off and</p> <p>8 approve any changes. Ms. Motiwala is a CPA. But</p> <p>9 she has been reviewing it, historically. She's</p> <p>10 sitting in the back.</p> <p>11 MS. CARTER-LYNCH: Because that's -- we just</p> <p>12 want to make sure that we don't have a principal</p> <p>13 deciding what the controls should be. That --</p> <p>14 that was my concern.</p> <p>15 DR. LYNCH-WALSH: Or someone --</p> <p>16 MS. CARTER-LYNCH: Yeah, just someone. But</p> <p>17 now that I know, you answered the question.</p> <p>18 Thank you. I appreciate it.</p> <p>19 DR. LYNCH-WALSH: Ms. Strauss?</p> <p>20 MS. STRAUSS: Yes, I believe in previous</p> <p>21 meetings I raised the issue that I saw that was</p> <p>22 glaring with, being that the foundation of a</p> <p>23 failure of internal controls is -- is part of</p> <p>24 this district; okay? And it's the internal</p> <p>25 controls and processes that we need to start over</p>	<p style="text-align: right;">Page 88</p> <p>1 DR. LYNCH-WALSH: Ms. Ighodaro and then Ms.</p> <p>2 Fertig.</p> <p>3 MS. IGHODARO: So in the last almost two</p> <p>4 years now that I've sat in this chair, not this</p> <p>5 room but being appointed in this meeting, I think</p> <p>6 I've come to realize that our issue is not</p> <p>7 internal controls. That is not the issue.</p> <p>8 When you think about any large body that</p> <p>9 operates in this manner there's always going to</p> <p>10 be hiccups. That's why we audit. That's why we</p> <p>11 audit. That's why we find the loopholes, what's</p> <p>12 wrong, how can we fix it?</p> <p>13 The problem is what happens after the</p> <p>14 recommendation is made; right? We do the audit,</p> <p>15 we say this is the problem, we identify problems,</p> <p>16 we make recommendations on how they should be</p> <p>17 resolved or best practices to move forward, but</p> <p>18 then no one does the follow up to check if those</p> <p>19 best practices are being implemented in the right</p> <p>20 way. And then, in addition to that, there's no</p> <p>21 update in the business practices of those</p> <p>22 recommendations to say, we've now seen that</p> <p>23 following A, B, C resolved these issues, so then</p> <p>24 let's go back to the original manual and update</p> <p>25 it with the new recommendations. That's where</p>

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1 the gap falls. It's not -- we could develop an  
2 entire new system of rules and regulations to  
3 follow and it still won't be followed. It's the  
4 upkeep and the what happens after that. That's  
5 the problem.

6 DR. LYNCH-WALSH: So there is a policy on  
7 audited follow-up that hasn't been followed that  
8 is a policy that is under the Office of the Chief  
9 Auditor. So we'll dig that up as part of our --  
10 because internal controls are all of them. It's  
11 not just the procedures. It's -- when this group  
12 makes recommendations to strengthen internal  
13 controls and nobody updates, like you said, the  
14 procedures, that is a failure to strengthen your  
15 internal controls. And then part of internal  
16 controls is the follow-up, which there are  
17 policies, at least one, if not two, on audit  
18 follow-up. So we'll have to dig into that, but  
19 it is, there's a requirement that there's audit  
20 follow-up. And it's not optional. It's  
21 required.

22 And, to your point, they should be bringing  
23 back whatever suggested changes have been made to  
24 a practice bulletin or a policy to close the  
25 loophole in the internal controls.

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1 comment of a few months ago, maybe \$40,000  
2 doesn't seem overwhelming in a billions of dollar  
3 budget, but it's -- to me, if that's what's  
4 happening in our schools, the sloppy kind of  
5 always taking the money to hold something out of  
6 the wrong account, it could be the faculty  
7 luncheon or it could be as we've seen running  
8 other programs, athletic events, and so forth.  
9 And the same thing on the nursery. They knew  
10 they were supposed to be moving that money. They  
11 just didn't do it.

12 And so I kind of want to know what the  
13 follow-up is to ensure, how do we not check every  
14 year to make somewhat sure somebody has  
15 transferred their money that they're receiving in  
16 childcare to the district so it can go where it's  
17 supposed to go? Those are -- those, to me, are  
18 things that are a separate issue kind of from the  
19 internal controls, that is the training that we  
20 have asked to have put in place every year at  
21 least once a year for the people in schools to  
22 know what the rules are.

23 And what I see in this report is -- because I  
24 could go on with the next sections, there  
25 wasn't -- that wasn't happening.

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1 All right. Ms. Fertig?

2 MS. FERTIG: Okay. I was thinking along the  
3 same lines. And, Ms. Strauss, I want to say, I  
4 think we've all supported the rewriting of  
5 internal controls for the district, and,  
6 hopefully, we're going to have that conversation  
7 today. So I think we all agree with that.

8 But when I look at this audit I'm kind of  
9 thinking, I'm sorry, but everybody knows you're  
10 not supposed to have a faculty luncheon from the  
11 One Blood account. I mean, that -- that -- that  
12 is on those people in that school and I don't  
13 want to take away from that. We used to fight  
14 this battle all the time in earlier days because  
15 it's amazing what you could fund a faculty  
16 luncheon out of, you know. Anything but the  
17 faculty fund, of course. But I -- I think -- and  
18 then I looked at the nursery, I'll just go ahead  
19 to the nursery, where they haven't transferred  
20 the money since 2020. I mean, I'm sorry, you  
21 don't need to be a CPA to know that that money is  
22 supposed to be going to the district. The  
23 failures in this -- and it worries me when I see  
24 this, that we have other schools that are doing  
25 it. Because, you know, going back to Mr. Turso's

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1 DR. LYNCH-WALSH: So all of those things are  
2 internal controls, but, to your point, Ms.  
3 Fertig, one of the notes I have written here is,  
4 what is the year-end process? Because it sounds  
5 like everybody's relying on an audit to tell them  
6 what's wrong, going wrong at a school, when not  
7 transferring money since 2020 should be part --  
8 I'm surprised, I don't know what the year-end  
9 process is, but just like you balance a checkbook  
10 or do month-end reports in the accounting, in the  
11 financial reporting, someone behind me that wants  
12 to answer?

13 Yes, so what are the schools required to do  
14 at the end of the month?

15 MS. GOULDBOURNE: So because this account was  
16 in a club account, we've asked them to change  
17 that. It's supposed to be a trust account. And  
18 so you can review those trust accounts. So  
19 because it was -- the nursery was categorized as  
20 a club account, it wasn't required to be zeroed  
21 out. We told the school to change that to  
22 nursery account as a trust account so that we can  
23 review those trust accounts to ensure that they  
24 were closed out when they're supposed to be.

25 DR. LYNCH-WALSH: So is that a change being

<p style="text-align: right;">Page 93</p> <p>1 made to a practice bulletin?</p> <p>2 MS. GOULDBOURNE: That's already part of the</p> <p>3 practice bulletin. That's already been part of</p> <p>4 the practice bulletin. That's already part of</p> <p>5 the standard practice bulletin.</p> <p>6 DR. LYNCH-WALSH: But it didn't include that</p> <p>7 type of account is what you're saying?</p> <p>8 MS. GOULDBOURNE: No, the school did not</p> <p>9 classify the account correctly.</p> <p>10 DR. LYNCH-WALSH: Okay. So who's reviewing</p> <p>11 -- because I'm trying to get an answer to what</p> <p>12 happens at month end and then at year end, if</p> <p>13 nothing else, in terms of reconciling accounts,</p> <p>14 identifying errors? I mean, not transferring</p> <p>15 funds, who reviews the school's internal funds;</p> <p>16 at the school level; at the district level?</p> <p>17 MR. GOLDSTEIN: Chapter 8 says the principal</p> <p>18 is responsible for those funds.</p> <p>19 DR. LYNCH-WALSH: But -- and only the</p> <p>20 principal or does someone at the district level</p> <p>21 also review?</p> <p>22 MR. GOLDSTEIN: I believe the district level,</p> <p>23 all schools, including non-BSC schools have to</p> <p>24 submit their internal funds, trial balances to</p> <p>25 the BSC.</p>	<p style="text-align: right;">Page 95</p> <p>1 whether they're done by the business support</p> <p>2 center or not, and then beyond the business</p> <p>3 support center is anyone -- are there area</p> <p>4 superintendents? We used to have cadre</p> <p>5 directors. So it goes from the principal to the</p> <p>6 business support center? So -- because there's a</p> <p>7 whole structure above principals that should be</p> <p>8 catching this, not just the business support</p> <p>9 center, so that you have checks and balances. So</p> <p>10 nobody beyond the principal is responsible or has</p> <p>11 been responsible for checking what the school --</p> <p>12 what the principal is doing, except the business</p> <p>13 support center?</p> <p>14 MS. ARCESE: Historically, that's always been</p> <p>15 the case.</p> <p>16 DR. LYNCH-WALSH: Okay. That would be a</p> <p>17 problem.</p> <p>18 MS. CARTER-LYNCH: Dr. Lynch?</p> <p>19 DR. LYNCH-WALSH: Yes.</p> <p>20 MS. CARTER-LYNCH: Let me just chime in here.</p> <p>21 Well, the first things first. The first</p> <p>22 thing, from what I'm hearing, that what we --</p> <p>23 what you all -- what they need to do is make sure</p> <p>24 the money's in the right pot, because you've got</p> <p>25 nursery but you're calling it a club account.</p>
<p style="text-align: right;">Page 94</p> <p>1 MS. FERTIG: Okay. Can I just suggest -- can</p> <p>2 I just cut through this in a very simple way?</p> <p>3 All right. You're sitting at the district office</p> <p>4 and you have X number of schools that have a</p> <p>5 nursery program, and you know that that money is</p> <p>6 going to come to the district, and you get it</p> <p>7 from 10 schools, but you don't get it from the</p> <p>8 11th school, I mean, after year three --</p> <p>9 DR. LYNCH-WALSH: Well, that's what I'm</p> <p>10 trying to establish, who's reviewing, who's</p> <p>11 responsible?</p> <p>12 MS. FERTIG: Yeah, that's what I'm saying.</p> <p>13 Why isn't someone looking and saying, we were</p> <p>14 anticipating this money and we haven't gotten it</p> <p>15 in one year, two years, three years? That just</p> <p>16 seems kind of glaring to me.</p> <p>17 DR. LYNCH-WALSH: Right. So beyond an audit,</p> <p>18 let's say that they don't get audited, whose</p> <p>19 responsibility is it per policy? And if it's not</p> <p>20 in policy, then that sounds like a recommendation</p> <p>21 for an addition to a policy. Because if you're</p> <p>22 saying the principal does it, then what's the</p> <p>23 backup plan to the principal? The principal then</p> <p>24 turns it over to who at the district level?</p> <p>25 You're saying the business support center, but</p>	<p style="text-align: right;">Page 96</p> <p>1 That's a problem.</p> <p>2 DR. LYNCH-WALSH: That's how they were</p> <p>3 identifying it at that school.</p> <p>4 MS. CARTER-LYNCH: That's what I'm -- but</p> <p>5 that's a problem.</p> <p>6 DR. LYNCH-WALSH: Right.</p> <p>7 MS. CARTER-LYNCH: In order for us to put the</p> <p>8 money where it's supposed to be we have to</p> <p>9 categorize it properly.</p> <p>10 DR. LYNCH-WALSH: I think they had the money</p> <p>11 in the right place, it was just misidentified, it</p> <p>12 sounds like.</p> <p>13 MS. CARTER-LYNCH: That's my point.</p> <p>14 MS. FERTIG: They had it in a club account.</p> <p>15 I mean, we all send our kids to clubs, so -- no,</p> <p>16 I just -- I -- looking at it from the district's</p> <p>17 standpoint, you're expecting money from any</p> <p>18 school that's running one of these programs a</p> <p>19 year, unless they haven't made any money, but</p> <p>20 wouldn't you want to know that? So isn't there</p> <p>21 anybody monitoring that the payments have been</p> <p>22 made at least once a year to the district? I</p> <p>23 think it's both at the school level and the</p> <p>24 district level.</p> <p>25 DR. LYNCH-WALSH: Well, and at the district</p>



<p style="text-align: right;">Page 97</p> <p>1 level it sounds like only the business support 2 center was responsible for that. Nobody above 3 the principal, even though there are many -- 4 there are multiple layers of supervision above 5 principals, on the principal side only, there was 6 a total disconnect. So if the business support 7 center isn't doing it and the principal isn't 8 doing it, that's where it ends, apparently. 9 So let's move forward -- 10 MR. MAYERSOHN: Dr. Lynch-Walsh, can I chime 11 in? 12 DR. LYNCH-WALSH: Yes, Mr. Mayersohn. Yes. 13 MR. MAYERSOHN: So -- so listening to this I 14 kind of parallel with it with Property &amp; 15 Inventory. At least Property &amp; Inventory you're 16 supposed to do it, you know, when I say, 17 biannually, so this way any problems that until 18 the end of the year audit is done, somebody is 19 accounting for it or should be accounting for it 20 halfway through the year. Maybe there needs to 21 be some sort of internal control that would then 22 document somewhere along, you know, mid-mark 23 through the year that these accounts are properly 24 handled and properly done. Because, as we know, 25 we always see the reports with the response from</p>	<p style="text-align: right;">Page 99</p> <p>1 MS. GOULDBOURNE: Correct. 2 DR. LYNCH-WALSH: Okay. So I would suggest 3 they're not working. 4 Okay. Who was first, Mary or Rebecca? 5 MS. FERTIG: I was just going to finish my 6 comment that I was being sarcastic about the club 7 remark in case the record didn't reflect that. 8 Because, quite frankly, the running a child care 9 thing is supposed to be in a trust fund and that 10 is a big difference between a club. 11 So I -- I think that there's just multiple 12 failures here and if you look at the all black 13 caps, the only expenditures specified are 14 approved by the superintendent of schools, that's 15 a pretty high-level of approval required. So I 16 find this a serious failure on the part of this 17 school and one we would want to make sure that if 18 it involves childcare it's not happening anywhere 19 else. 20 DR. LYNCH-WALSH: Oh, Dr. Wanza? 21 DR. WANZA: I just wanted to comment on the 22 question about year end and all of that, and I 23 think I'm going to jog Ms. Dahl's memory. Back 24 when we were younger, I'm not going to say how 25 much younger, but back when we were younger and</p>
<p style="text-align: right;">Page 98</p> <p>1 the principal on up, and I'll call it the, you 2 know, sorry, it will never happen again, and, 3 really, we don't know if there's any progressive 4 discipline; we don't know whether anything has 5 been discussed; we don't know, in essence, of any 6 training that takes place, you know, regarding 7 mandatory training. There is a manual, there is, 8 you know, obviously, an operations end of things 9 that we're assuming people read, but we don't 10 necessarily know whether they're in compliance. 11 So maybe -- and I kind of look to Mr. Jabouin, 12 who was working on something toward internal 13 controls to work on this in the same way to 14 ensure that this is done with fidelity. 15 DR. LYNCH-WALSH: Okay. So you're suggesting 16 something similar to the Property &amp; Inventory 17 where they have to check, verify, reconcile, 18 twice a year, which is, essentially, what, are 19 there month-end procedures, year-end procedures; 20 are there year-end procedures? 21 MS. GOULDBOURNE: Yes, month-end and year-end 22 procedures. 23 DR. LYNCH-WALSH: Okay. So the 24 aforementioned, a principal sends a trial balance 25 to the business support center?</p>	<p style="text-align: right;">Page 100</p> <p>1 we were principals and there was a department 2 that is no longer with us called Systems and 3 Procedures. I just remember Darlene Steinlage as 4 the Director of Systems and Procedures. And at 5 the end of every school year, as a part of the 6 annual closeout for the school, the principal's 7 check was not released in June until that 8 document was signed off. And it was multiple 9 departments had to sign off, so Internal 10 Accounts, Audit, Property &amp; Inventory. It was a 11 number of reviews that the principal had to go 12 through, you know, toward the end of the year. 13 And I'm not sure why that went away or through 14 what process, but what I will say is, is the 15 principal does do the monthly closeout things for 16 the internals that have to be sent, they're 17 signed off and they have to be sent, and we -- we 18 would get notifications if their monthly bank 19 statement reconciliation was not sent to the 20 business support center if they were a BSC 21 school, and then if they did not send them -- and 22 I think that there's a way and I know that 23 they're working to whether you're a business 24 support or whether you're a school-run 25 bookkeeper, the systems and the processes are the</p>

<p style="text-align: right;">Page 101</p> <p>1 same.</p> <p>2 But to answer your question, when the</p> <p>3 department called Systems &amp; Procedures went away,</p> <p>4 some of this got --</p> <p>5 DR. LYNCH-WALSH: Lost.</p> <p>6 DR. WANZA: -- lost.</p> <p>7 DR. LYNCH-WALSH: Well, you now have area</p> <p>8 regional superintendents which you would expect</p> <p>9 would be responsible for their respective</p> <p>10 principals.</p> <p>11 DR. WANZA: But I think what people have to</p> <p>12 understand is the area offices as they are</p> <p>13 created now are not the same as they were back</p> <p>14 when I was a principal and we reported to an area</p> <p>15 office.</p> <p>16 DR. LYNCH-WALSH: Right.</p> <p>17 DR. WANZA: The region offices don't have</p> <p>18 their own business staff. So my business person</p> <p>19 was Claude Remy. You had Rick Cupo. Rob was up</p> <p>20 in the north. They do not have all of those</p> <p>21 functions that were in a region office back when,</p> <p>22 you know, when I was a principal 20 years ago.</p> <p>23 So, no, Dr. Toomer doesn't have a business</p> <p>24 analyst and a -- he has a person who handles his</p> <p>25 payroll, his ordering, his -- they don't -- she</p>	<p style="text-align: right;">Page 103</p> <p>1 internal account, the person who came to my</p> <p>2 school would ask me, what are you doing to get</p> <p>3 that kind of money? It just feels to me that</p> <p>4 there was a lack of the auditor that was coming</p> <p>5 to the school. And I'm not -- and I don't know</p> <p>6 who it was and I don't care.</p> <p>7 DR. LYNCH-WALSH: Well, it's a simple</p> <p>8 question they should be able to answer. When was</p> <p>9 this school last audited for internal funds?</p> <p>10 MR. JABOUIN: Chair, so this school was</p> <p>11 audited every year. We finally have caught up.</p> <p>12 But one of the things I wanted to mention is,</p> <p>13 during my review I wanted the team to tighten up</p> <p>14 on -- on the audits and the testing that was</p> <p>15 being done and we have tightened that up versus</p> <p>16 what was done in some previous years. So we made</p> <p>17 some changes in order to be able to do some more</p> <p>18 thorough audits.</p> <p>19 MS. DAHL: But don't you think that kind of</p> <p>20 money sitting in an internal account would have</p> <p>21 been sticking out like a sore thumb? And also</p> <p>22 when they looked at the stuff for the faculty</p> <p>23 luncheon, that should have stuck out like a sore</p> <p>24 thumb, too, because you have to show those cute</p> <p>25 little Crime Stoppers kids, you would have to</p>
<p style="text-align: right;">Page 102</p> <p>1 doesn't handle necessarily all of the business</p> <p>2 functions for the school, for all the schools.</p> <p>3 When that was my job, because I knew that she had</p> <p>4 all of that expertise, I paid her overtime to go</p> <p>5 out to schools and do that training and do that</p> <p>6 follow-up and do that work. But the region</p> <p>7 offices of today are not created like they were</p> <p>8 with what you are thinking of.</p> <p>9 DR. LYNCH-WALSH: And I'm not necessarily</p> <p>10 suggesting, but it does then suggest that at the</p> <p>11 business support center you need to have the</p> <p>12 expertise.</p> <p>13 Ms. Dahl and then Ms. Strauss.</p> <p>14 MS. DAHL: And my -- my other question, and I</p> <p>15 totally agree with Valerie, Rick Cupo would call</p> <p>16 me in a heartbeat if he saw something that was</p> <p>17 wrong. So -- I didn't ever get any calls from</p> <p>18 him, but he would call you in a heartbeat.</p> <p>19 My other question is, when was the last time</p> <p>20 this school was audited? Because it seems to me</p> <p>21 since it hasn't been caught since --</p> <p>22 DR. LYNCH-WALSH: 2020.</p> <p>23 MS. DAHL: -- 2020, why didn't somebody else</p> <p>24 catch it until now? Because I'm serious when I</p> <p>25 say, if you have that kind of money in an</p>	<p style="text-align: right;">Page 104</p> <p>1 show that you have a letter from them saying that</p> <p>2 we agree that we're going to pay for the faculty</p> <p>3 luncheon. That has to be in -- that's parts of</p> <p>4 the audit, even --</p> <p>5 DR. LYNCH-WALSH: So this was for fiscal year</p> <p>6 '22. And if you look at both the business</p> <p>7 support center internal funds audit and this one,</p> <p>8 in fact, on disbursements on page 4, at the very</p> <p>9 top, the first sentence says, the business</p> <p>10 support center paid for catering services,</p> <p>11 decorations and retirement plaques on behalf of</p> <p>12 Dave Thomas Education Center with checks dated</p> <p>13 June 13th, 2022. Back here in disbursements in</p> <p>14 the detail it tells you what's supposed to be</p> <p>15 attached. So the question I had attached to that</p> <p>16 sentence is, what did they verify before paying?</p> <p>17 MS. DAHL: And the other thing I'm going to</p> <p>18 say is, if I had made a mistake, even one of</p> <p>19 these mistakes as a principal, I would have at</p> <p>20 least gotten a letter of reprimand; if not gotten</p> <p>21 demoted.</p> <p>22 DR. LYNCH-WALSH: Well, he got a retirement.</p> <p>23 MS. DAHL: Well, but that's not the same</p> <p>24 thing.</p> <p>25 DR. LYNCH-WALSH: Well, sometimes it is.</p>

<p style="text-align: right;">Page 105</p> <p>1 MS. FERTIG: But I think our point is, it 2 should have been caught and something should have 3 been done before it was. And maybe you need to 4 go back to what Dr. Wanza's suggesting as an 5 organization. 6 MS. DAHL: Yes, absolutely. That works. 7 DR. LYNCH-WALSH: So -- well, hold on. But 8 what also works -- remember, Ms. Gouldbourne said 9 that they all get sent to the business support 10 center. So you need to look at, if they're all 11 going there, what is happening? Because there's 12 little difference, from a functionality 13 standpoint, between having it in the different 14 areas and having one centralized office. And 15 this is speaking as someone that did financial 16 accounting at a centralized office. But you need 17 to know what you're doing there. And you need to 18 have -- internal controls need to be the 19 strongest at the office that is responsible for 20 reviewing it. 21 Mr. De Meo? 22 MR. DE MEO: Yeah -- did you want to go 23 first? 24 MS. STRAUSS: Sorry. 25 DR. LYNCH-WALSH: Oh, sorry, I skipped you.</p>	<p style="text-align: right;">Page 107</p> <p>1 DR. WANZA: So principals have the option of 2 opting in or keeping their own. And that is 3 truly a school-based decision based on the 4 management, the leadership, you know, whatever 5 decision the principal makes. Schools are not 6 forced, if you will, that you will be in. I will 7 say and I'll go on the record, there have been 8 times due to procedures or lack of and things 9 where I actually told principals, because you're 10 having such, we need to put you in the central, 11 centralized plan, and it worked better for those 12 schools for a number of reasons. And then some 13 schools opted out. So right now it is a -- it's 14 still a school-based decision. We, as a 15 district, have not said, you will all be in the 16 business support center. 17 Ms. Marte, is that accurate? 18 Okay. 19 DR. HEPBURN: Yes, just to elaborate, Mr. 20 Jabouin and I have sat down and reviewed some 21 audit concerns for specific schools and that was 22 one of the questions I had, as far as looking at 23 the data, to see what schools are having -- are 24 schools that are getting services from the 25 business support center having more issues than</p>
<p style="text-align: right;">Page 106</p> <p>1 I'm sorry. 2 MR. DE MEO: Go ahead. 3 MS. STRAUSS: Okay. This also was brought up 4 in the past. Dr. Wanza, I wanted to clarify with 5 you. We know that in the past schools had an 6 onsite bookkeeper, right, at each school. There 7 are still some that have that. We know that that 8 did and does -- those schools that have an onsite 9 bookkeeper do and have come up as having less 10 failures, exceptions, all of the above, right, 11 because they have greater control, they're 12 actually sitting at the school. Then things were 13 moved to the central business center, and it just 14 seems as if things have gotten out of hand, that 15 they're too far removed from the schools. I 16 understand schools are given a budget and some 17 principals, you know, are more -- are wiser or 18 the way they allocate their money is different, 19 they keep a bookkeeper on part-time in order to 20 be able to keep that control and be most fiscally 21 responsible. 22 So, with all of that, is there consideration 23 to place bookkeepers back in schools and take 24 them out of a central office where control is 25 less?</p>	<p style="text-align: right;">Page 108</p> <p>1 the schools that have bookkeepers? 2 Just a quick glance of that information 3 didn't prove either way. So he's supposed to be 4 going through the information to give me better 5 data to see if that is the case so we can start 6 making better decisions and see if you're going 7 to be serviced better with a bookkeeper on campus 8 or if you're going to be serviced better from 9 getting service from the business support center. 10 So we don't have accurate information to 11 conclude otherwise yet, but that was one of the 12 questions I had coming in. 13 MS. STRAUSS: That's great to hear. And I 14 can tell you that when we did look at this in the 15 past, the conclusion was onsite bookkeepers -- 16 DR. HEPBURN: Were better? 17 MS. STRAUSS: Were better. However, I will 18 say, just Dr. Wanza, how you went into schools 19 that were having issues and said we've got to 20 move you to central business, perhaps the schools 21 now that are having issues, it can be vice versa; 22 right? And it's like you really need an onsite 23 qualified bookkeeper, and that may be the 24 recommendation. Because what we're seeing here, 25 like, should not be.</p>

<p style="text-align: right;">Page 109</p> <p>1 DR. LYNCH-WALSH: Mr. -- are you good?</p> <p>2 MS. STRAUSS: I'm good.</p> <p>3 DR. LYNCH-WALSH: Mr. De Meo?</p> <p>4 MR. DE MEO: Dave Thomas is spinning in his</p> <p>5 grave, first of all.</p> <p>6 In order to bring this to some reasonable</p> <p>7 conclusion I'm going to make a motion.</p> <p>8 DR. LYNCH-WALSH: Okay.</p> <p>9 MR. DE MEO: The motion is -- first, some</p> <p>10 observations. The Chief Auditor in his report</p> <p>11 makes recommendations along the lines, read this</p> <p>12 policy, the principal should read this policy.</p> <p>13 Internal controls, there are risks in internal</p> <p>14 controls. There's inherent risk based on the</p> <p>15 nature of the item that you're trying to protect.</p> <p>16 And then there's control risk, that the control,</p> <p>17 itself, won't be carried out or isn't designed</p> <p>18 effectively.</p> <p>19 It's clear to me that we have manual</p> <p>20 override, we have possible design flaw in the</p> <p>21 control, and perhaps not sufficient controls.</p> <p>22 Annually, by law, these accounts are to be</p> <p>23 audited. And they are. But what happened with</p> <p>24 that one account obfuscating it and calling it a</p> <p>25 different name is almost criminal. Then we have</p>	<p style="text-align: right;">Page 111</p> <p>1 discussion?</p> <p>2 (No response.)</p> <p>3 DR. LYNCH-WALSH: All right. Did you get the</p> <p>4 motion?</p> <p>5 MR. JABOUIN: I have it, Chair. It's for the</p> <p>6 Chief Auditor to confer with the principals and</p> <p>7 come back with some recommendations on how to fix</p> <p>8 the controls. Noted.</p> <p>9 MR. DE MEO: That's good.</p> <p>10 DR. LYNCH-WALSH: Okay. If there's no</p> <p>11 further discussion, all in favor?</p> <p>12 COMMITTEE MEMBERS: Aye.</p> <p>13 DR. LYNCH-WALSH: Okay. So any opposed?</p> <p>14 (No response.)</p> <p>15 DR. LYNCH-WALSH: I am an, aye. So motion</p> <p>16 passes unanimously.</p> <p>17 MS. DAHL: And if this ever happens again,</p> <p>18 seriously, whoever was involved with this, if</p> <p>19 they don't retire, then they need to be fired.</p> <p>20 And I think you need to go up the list. Because</p> <p>21 this is so egregious.</p> <p>22 DR. WANZA: Coming from a principal.</p> <p>23 MS. DAHL: Coming from a principal who, Amen,</p> <p>24 never had an audit exception in my entire life</p> <p>25 because I knew what to do.</p>
<p style="text-align: right;">Page 110</p> <p>1 the failure of the district, itself.</p> <p>2 Irrespective of what the department is, the</p> <p>3 centralized bookkeeping, it's real simple,</p> <p>4 there's a checklist, all right, 260 schools, this</p> <p>5 one send, this one sent, this one sent, this</p> <p>6 one -- how long does that take?</p> <p>7 So I'm going to remand it back to the Chief</p> <p>8 Auditor, because we can sit here and speak about</p> <p>9 this for five hours, and I've come to the</p> <p>10 conclusion, I'm going to recommend in a motion</p> <p>11 that the Chief Auditor take this back, confer</p> <p>12 with the appropriate parties related to this kind</p> <p>13 of problem, Ms. Marte, the CFO, our accounting,</p> <p>14 internal accounting, and whatever principals that</p> <p>15 might be involved in this, and come back with</p> <p>16 some recommendations about how to fix these</p> <p>17 controls over these funds. Because 2020, \$60,000</p> <p>18 in a nursery account? There is definitely a</p> <p>19 design flaw, something wrong.</p> <p>20 So Chief Auditor, I'm recommending that Chief</p> <p>21 Auditor come back to us with a proposed policy at</p> <p>22 which time we can intelligently discuss a</p> <p>23 possible remedy to this.</p> <p>24 MS. FERTIG: Second.</p> <p>25 DR. LYNCH-WALSH: Second. Any further</p>	<p style="text-align: right;">Page 112</p> <p>1 DR. WANZA: I never had one either. I never</p> <p>2 had one.</p> <p>3 DR. LYNCH-WALSH: Motion to transmit the</p> <p>4 Internal Funds Audit of Dave Thomas?</p> <p>5 MS. CARTER-LYNCH: So moved.</p> <p>6 MR. TURSO: Second.</p> <p>7 DR. LYNCH-WALSH: Okay. Any further</p> <p>8 discussion?</p> <p>9 (No response.)</p> <p>10 DR. LYNCH-WALSH: All in favor?</p> <p>11 COMMITTEE MEMBERS: Aye.</p> <p>12 COURT REPORTER: Nathalie -- Nathalie, I</p> <p>13 don't know who moved or seconded it.</p> <p>14 DR. LYNCH-WALSH: Moved by Ruth Carter-Lynch,</p> <p>15 seconded by Peter Turso, passed unanimously. All</p> <p>16 right. Transmitted to the board.</p> <p>17 All right. Next up, and we've got to do this</p> <p>18 quickly because we have Mr. Castaneda here from</p> <p>19 MSL to do internal controls. We have Property &amp;</p> <p>20 Inventory -- Property &amp; Inventory Audits of</p> <p>21 Selected Locations. Were there any exceptions?</p> <p>22 MR. JABOUIN: No, Chair.</p> <p>23 MS. FERTIG: I move to transmit.</p> <p>24 MR. DE MEO: Just in the superintendent's</p> <p>25 office.</p>

<p style="text-align: right;">Page 113</p> <p>1 DR. WANZA: There were no exceptions.  2 DR. LYNCH-WALSH: No exceptions. So Mary  3 moved to transmit.  4 MS. CARTER-LYNCH: I'll second.  5 DR. LYNCH-WALSH: Ruth Carter-Lynch to  6 second.  7 Any further discussion?  8 (No response.)  9 DR. LYNCH-WALSH: Okay. All in favor?  10 COMMITTEE MEMBERS: Aye.  11 DR. LYNCH-WALSH: Any opposed?  12 (No response.)  13 DR. LYNCH-WALSH: And we still -- we have  14 quorum, so we're good. Okay. We're legal.  15 Okay. Moving on to, I believe internal  16 controls. Okay. So let me pull up -- so are you  17 ready, Mr. Castaneda?  18 MR. CASTANEDA: Yes. Thank you. Good  19 morning, my name is Eddy Castaneda and I'm an  20 audit senior manager for the district's external  21 audit firm, MSL CPAs &amp; Advisors. Thank you for  22 your time this morning. I would -- I received a  23 call from Mr. Jabouin related to if I could do a  24 quick presentation, a high-level internal  25 controls discussion for the audit committee. So</p>	<p style="text-align: right;">Page 115</p> <p>1 effect since the '90s, I believe, in implementing  2 internal controls.  3 And then if you go to the next slide? This  4 is the COSO model. So there's five major areas  5 in the COSO model, which are the Control  6 Environment, Risk Assessment, Control Activities,  7 Information and Communication, and Monitoring  8 Activities. I could spend, and I think I have,  9 an hour just on this slide alone. So we could --  10 at your discretion you can let me know if you  11 want to go into something further at a future  12 committee meeting, but this is basically the COSO  13 model. The Control Environment area is typically  14 that phrase that we hear, "tone at the top".  15 This is the Broward School's Board, this is that,  16 this audit committee, you are the tone at the  17 top, per se, so everything kind of flows down  18 from there.  19 The second area is the Risk Assessment. This  20 is where you guys identify what areas of  21 operation tend to be riskier than others.  22 Control Activities is the phase where you  23 actually implement policies or procedures or  24 steps or activities to address those risks, to  25 make sure that those risks are addressed.</p>
<p style="text-align: right;">Page 114</p> <p>1 I apologize if this information is rudimentary to  2 all of you, but I was told that it should be  3 high-level, kind of general, and then we could go  4 into any details further. So I'm going to keep  5 it brief.  6 So the purpose of today is to discuss  7 internal controls. Internal controls are  8 basically just the system processes and  9 procedures to ensure that a process or objective  10 is met adequately. If you could go to that --  11 yeah, that slide right there.  12 DR. LYNCH-WALSH: Okay. So this speaks to  13 risk, the risk portion of it; right?  14 MR. CASTANEDA: Well, you -- so that is what,  15 generally what internal controls are, you do  16 start with the risk assessment. The risk  17 assessment is basically where you've  18 identified -- where any particular entity would  19 identify high levels of risk and what that risk  20 appetite is for that particular entity. It's --  21 you analyze the organizational risk. You also  22 include in inherent risk as well on the  23 district's operations. Typically, the most  24 widely accepted system of internal controls is  25 the COSO model. This is something that's been in</p>	<p style="text-align: right;">Page 116</p> <p>1 The fourth is Information and Communication  2 so that those -- those results from your three  3 previous are communicated and disseminated  4 throughout the entire entity to make sure that  5 people are following those Control Activities as  6 well as the Risk Assessment and the Control  7 Environment.  8 And lastly we have Monitoring Activities.  9 This is where you constantly just review your  10 internal controls to make sure that they are  11 operating as intended.  12 DR. LYNCH-WALSH: So I think as luck would  13 have it we saw examples today of each of these.  14 Ms. Ighodaro asked about Monitoring Activities.  15 We saw multiple examples of Control Activities  16 not being followed. And Mr. De Meo did a couple  17 of motions on establishing policies and  18 procedures in terms of the Control Environment.  19 And then relevant information, that  20 internal/external, the BTAs and having the  21 information in a timely manner so that it's  22 relevant to any decision making.  23 I did have -- just to pop this up real quick,  24 I found a website that had more expanded  25 definitions of the Control Environment, Risk</p>

<p style="text-align: right;">Page 117</p> <p>1 Assessment and the internal control framework,  2 which, as you said, starts with the school board,  3 with the audit committee -- actually, the school  4 board, its directed reports, the audit committee,  5 and it references the COSO model as well, that  6 internal control is a process affected by the  7 entity's board of directors, management, other  8 personnel to provide reasonable assurance  9 regarding the achievement of objectives in the  10 following categories. Effectiveness and  11 efficiency of operations, reliability of  12 financial reporting, compliance with applicable  13 laws and regulations. And in the Control  14 Environment you mentioned the tone. And the  15 integrity ethical values and competence of the  16 entity's people. Management philosophy and  17 operating style, the way management assigns  18 authority and responsibility and organizes and  19 develops its people and the attention and  20 direction provided by the board of directors,  21 which would be the school board, I'm thinking.  22 So -- okay. So the next slide -- there's  23 only nine slides, so if we want to go through the  24 rest of the slides and then if we have specific  25 questions, and then I have some examples in</p>	<p style="text-align: right;">Page 119</p> <p>1 as a publicly traded company or a nonprofit or  2 privately owned businesses. Government has their  3 own unique set of circumstances as well as  4 accounting. So the GAO puts out this Green Book,  5 which is, like I said, just leverages the COSO  6 model. And to note that that framework is an  7 accepted framework for internal controls  8 regarding your single audit and the uniform  9 guidance requirement. So that's also a plus of  10 implementing GAO Green Book.  11 So if you go to the next slide, it's  12 basically the same thing as the COSO model, the  13 same five major -- major -- major phases of it as  14 well as I did want to point out that the Green  15 Book model does go above the COSO model because  16 it does actually have written in their language  17 design activities for an entity's information  18 system, your IT system. That is definitely  19 something that has to be taken into account for  20 and looked at when you're talking about overall  21 internal controls because what process -- very  22 few processes are not done solely, you know, with  23 paper and pen. Everything processes through a  24 software or some type of program. So the Green  25 Book model does implement that and that is an</p>
<p style="text-align: right;">Page 118</p> <p>1 addition to what we saw today. So we'll go  2 through the rest of those slides real quick.  3 MR. CASTANEDA: So some quick benefits of  4 implementing the COSO modal, the opportunity for  5 re-evaluating your current and existing control  6 structure. It improves the efficiency and  7 effectiveness of your internal controls. Ensures  8 to keep pace with any changes and evolving  9 business environment and emerging risks, as well  10 as improving risk assessment and antifraud  11 practices.  12 MS. DAHL: Can you speak up just a little bit  13 louder? I can't hear you.  14 DR. LYNCH-WALSH: Yeah, you've got to eat  15 that microphone. I've been bad today, too.  16 MR. CASTANEDA: On the next slide I did want  17 to -- so there is a separate framework for  18 internal controls, which is the GAO, that's the  19 Government Accountability Office, they call it  20 the Green Book, so that's their system of  21 internal controls. They basically just leverage  22 the COSO model, but they incorporate government  23 specific terms, because as everyone here knows,  24 the government entity is very specific and very  25 different from other types of organizations such</p>	<p style="text-align: right;">Page 120</p> <p>1 area to note.  2 And then the last slide here, here's just  3 highlighting some significant audit and financial  4 reporting areas. This is from our view as an  5 external auditor. Internal audit may have a  6 different approach and a different view on what  7 they consider high risk areas or significant  8 areas. That just changes with who views, who is  9 viewing and what the purpose of an audit is.  10 But, obviously, internal controls over financial  11 accounting and reporting, that is something that  12 we're very interested in as external auditors.  13 Your IT systems, the financial statement  14 preparation, capital assets, investment policies  15 and procedures, debt, your net position and fund  16 balance, payroll processing, as well as budgetary  17 compliance, and any compliance with any  18 significant contracts, laws, regulations and  19 grants.  20 So those are the areas that we kind of look  21 at to assess internal controls over the district.  22 And then other than that I'll leave it up to  23 discussion if you have any specific questions or  24 want to get into any specific areas.  25 DR. LYNCH-WALSH: Okay. Anybody have</p>

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<p>1 questions; comments?</p> <p>2 Ms. Ighodaro?</p> <p>3 MS. IGHODARO: You talked a little bit about</p> <p>4 the monetary, not specifically in the Green Book</p> <p>5 model -- actually, before I go into detail on</p> <p>6 that, what model is the district currently using?</p> <p>7 MR. CASTANEDA: They use a COSO model. It's</p> <p>8 not -- these frameworks are just frameworks. It</p> <p>9 doesn't necessarily say, oh, I've -- we've</p> <p>10 implemented COSO or we've implemented Green Book.</p> <p>11 It's also -- like it's a combination of all the</p> <p>12 systems, the procedures and policies and</p> <p>13 procedures that the district has in place. But</p> <p>14 they do follow a COSO model.</p> <p>15 MS. IGHODARO: Okay. So when we talk about</p> <p>16 remediating deficiencies, what are some of the</p> <p>17 ways besides -- because some of the things we've</p> <p>18 tried here to make recommendations and following</p> <p>19 through on that step, what are some of the ways</p> <p>20 you suggest to remediate deficiencies apart from</p> <p>21 making recommendation and essentially firing?</p> <p>22 MR. CASTANEDA: The only thing I could</p> <p>23 suggest for that is that there is some type of</p> <p>24 continuous follow-up. I believe the discussion</p> <p>25 on, for example, for one of the internal funds</p>	<p>1 you to flesh out some kind of approach, briefly,</p> <p>2 just briefly. And I'd like you to consider the</p> <p>3 nature of the organization and the cost</p> <p>4 restraints, please.</p> <p>5 MR. CASTANEDA: I'm not -- so we -- as</p> <p>6 external auditors we are required to assess the</p> <p>7 entity we're auditing internal controls. We have</p> <p>8 not yet found a significant deficiency or a</p> <p>9 material weakness that would raise to the level</p> <p>10 of us reporting it in a written report. These</p> <p>11 areas, as I mentioned, in a significant audit --</p> <p>12 any deficiencies or material weaknesses in these</p> <p>13 areas may cause us to issue those, but we haven't</p> <p>14 found anything in our auditing. And like we've</p> <p>15 had discussions with this in this committee about</p> <p>16 how it's limited in scope and what we're actually</p> <p>17 seeing and what we're actually testing.</p> <p>18 But if there is a material weakness or a</p> <p>19 significant deficiency that we did come across,</p> <p>20 one, well, hopefully, we didn't identify it,</p> <p>21 right, because if your external auditor</p> <p>22 identified a material weakness or significant</p> <p>23 deficiency, that means your internal controls</p> <p>24 actually failed because an outside party found it</p> <p>25 as opposed to internally that you found it. So</p>
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<p>1 was that perhaps recommendations are being made</p> <p>2 but they're not necessarily checked to make sure</p> <p>3 that they got implemented. So, periodically, I</p> <p>4 would suggest that if there was a finding on a</p> <p>5 particular school, some -- set some sort of</p> <p>6 periodic date to follow up to make sure that</p> <p>7 those processes were actually -- and that</p> <p>8 recommendation was actually implemented.</p> <p>9 The good thing about internal funds is that</p> <p>10 you get a chance the next year to, actually,</p> <p>11 follow up because they're required to be audited</p> <p>12 annually.</p> <p>13 DR. LYNCH-WALSH: Okay. Mr. De Meo?</p> <p>14 MR. DE MEO: How are you doing, Mr.</p> <p>15 Castaneda?</p> <p>16 MR. CASTANEDA: Good. How are you, Mr. De</p> <p>17 Meo?</p> <p>18 MR. DE MEO: Senior manager? You should be a</p> <p>19 director by now.</p> <p>20 MR. CASTANEDA: Yeah, I've been slacking.</p> <p>21 MR. DE MEO: So I would like to ask our Chief</p> <p>22 Auditor and Mr. Castaneda what approach they</p> <p>23 would take to remedy any perceived deficiencies</p> <p>24 in the district's internal controls? Big</p> <p>25 question. But I'd like to -- at least I'd like</p>	<p>1 we would have to -- and depending on the nature</p> <p>2 and severity and what areas that would affect, it</p> <p>3 would depend on how we would go about that in</p> <p>4 remedying it. Some are systemic in nature and</p> <p>5 some are one-time things. For example, this</p> <p>6 discussion that you had of a nursery being</p> <p>7 classified as a club seems like, is that systemic</p> <p>8 or is that just a one-time, they just messed up,</p> <p>9 for example? So we would have to evaluate it in</p> <p>10 that way.</p> <p>11 But without knowing and getting into a</p> <p>12 specific example, I think that's -- that's the</p> <p>13 answer I can give.</p> <p>14 DR. LYNCH-WALSH: Mr. Jabouin?</p> <p>15 MR. JABOUIN: Thank you, Chair, and Mr. De</p> <p>16 Meo.</p> <p>17 So I want to run with some of the points that</p> <p>18 the committee has made. I think, as Ms. Ighodaro</p> <p>19 and some other members have said, the follow-up</p> <p>20 process, itself, is something that we in our</p> <p>21 group should focus on. I think that some people</p> <p>22 have mentioned a previous table that used to be</p> <p>23 put at audit committee meetings, and Ms. Arcese</p> <p>24 went back and she found a table, like a follow-up</p> <p>25 table, that used -- some historical members of</p>

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<p>1 the audit committee may remember. We'll go ahead 2 and we'll implement that in. So you'll see an 3 inventory of the different things that have come 4 up and see what their status is. So we'll seek 5 to put that into the agenda of every meeting. 6 The follow-up, actually, is easier than doing 7 the work because we know the work, the issues 8 already. And being able to make sure that it's 9 implemented is a little bit easier than 10 discovering it, and then monitoring the changes 11 as well. So some of the things that you see like 12 on the RSM reports that have a follow-up process 13 in the back, it's too specific. With enough data 14 we should be able to look at trends to be able to 15 point us to where some of the heat areas are on a 16 heat map on that front. 17 So those are some of the things that we'll 18 integrate with the district and how we proceed on 19 that. 20 I do think, though, that, as the committee 21 does, you know, the key areas that they should be 22 investing in as far as audits, such as the 23 construction program, which we have RSM, and then 24 later I'll introduce our new audit director on 25 some of the areas that we want to do. IT is</p>	<p>1 going to be looking at those. So that's my first 2 comment and how is that progressing? 3 My second comment is, I think as we look at 4 these audits we see that if you -- if you don't 5 do the training with people, so I would like to 6 see a schedule of when the training, for example, 7 with bookkeepers was done this year and with club 8 sponsors and so forth. I'd like to see a list of 9 all those trainings, who conducted them, where 10 they were, and the level of participation. And 11 then if there's a requirement for a staff person, 12 which I know there is, for a staff person to 13 attend and make up if they haven't. 14 And then, finally, I -- I -- you know, we can 15 have great controls, but it just looks like a lot 16 of times people just don't follow what they're 17 supposed to. I think Dr. Wanza brought up a 18 really good point about something the district 19 had in place that they discontinued. Maybe we 20 need to relook at that and maybe suggest it. 21 And then you brought up -- Ms. Strauss, you 22 brought up the bookkeeping, the whole bookkeeping 23 process. And I can remember when they instituted 24 the centralized bookkeeping, which I'm going to 25 say, Ms. Marte, was maybe 10 years ago, Dr.</p>
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<p>1 another area that we also focus on, as we should. 2 Those are not -- construction and IT risks are 3 not unique just to the district. Every 4 organization faces that. So, you know, 5 continuing to go on those paths and maybe 6 stopping to focus on the follow-up before going 7 into new areas is something to do. Because we've 8 audited a lot of different areas. If we sat back 9 and read them and looked at them to see where 10 management needed to have implemented some 11 controls it would be better for us on that front, 12 Mr. De Meo. 13 DR. LYNCH-WALSH: Ms. Fertig? 14 MS. FERTIG: I -- I had thought, and I'm 15 going to just defer to Ms. Strauss on this, I had 16 thought that we were asking -- 17 MS. DAHL: Your mike. 18 MS. FERTIG: Okay. Thank you. 19 I'm deferring to Ms. Strauss, but I thought 20 that we had selected one or two areas to look at 21 internal controls this year to audit. 22 DR. LYNCH-WALSH: We're starting with general 23 and going to specific, which was HR and 24 Procurement. 25 MS. FERTIG: Right. And I thought we were</p>	<p>1 Wanza, maybe 10 years ago? And before that 2 everybody had their own bookkeeper. They did it 3 to cure a problem. I'm not sure that the cure 4 worked the way they thought it would. 5 So I think there are four or five really 6 serious things that we need to evaluate. 7 And the final thing is, I'd like to know when 8 each of these policies, each of these standard 9 bulletins was last amended; if we could come up 10 with a list of the standard bulletins and when 11 they were last amended. 12 I know that's a lot of asks, but I think it 13 would help us to -- 14 DR. LYNCH-WALSH: Well, does it say on the 15 bulletins when they were last updated? 16 Nope? Okay. That would be an easy way to -- 17 MS. FERTIG: Well, that certainly is a start; 18 isn't it? 19 DR. LYNCH-WALSH: Okay. So getting to the 20 training, what is the training? What does the 21 training consist of? I'm kind of a root cause 22 kind of girl. We can have all the trainings in 23 the world, but if the training is ineffective 24 it'll be ineffective every time it's offered. So 25 I don't think we've ever seen the training to see</p>



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1 what it consists of. How is it done? Is it done  
2 in person; is it done via -- what's our favorite  
3 way to do training around here?

4 DR. WANZA: Virtual.

5 DR. LYNCH-WALSH: Virtually?

6 Are people, you know, doing their regular job  
7 while watching the training? Are they tested on  
8 anything? You know, what is the training that  
9 keeps getting done?

10 And then, yeah, the standard bulletin and  
11 when those were all last updated would seem to be  
12 basic -- I got your first and last things, but I  
13 wanted -- so before we got to the specifics we  
14 want to make sure we're all clear on internal  
15 controls.

16 And then the follow-up that Ms. Ighodaro  
17 mentioned, this is the policy follow-up on audit  
18 recommendations. There are rules, like within 60  
19 days of the issuance of an audit report they  
20 furnish a progress report on the action taken.

21 So, for example, the Council of Great City  
22 Schools was a review, nobody's seen an update on  
23 that in three years.

24 The roofing audit -- the roofing review by  
25 RSM done a couple of years ago now, nobody's seen

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1 committee in 1985? I don't know.

2 Okay. So that would seem to be something  
3 that hasn't been implemented but needs to be.

4 So, Mr. Jabouin, is -- what is the plan to  
5 get you into compliance and get the district into  
6 compliance with this policy?

7 MR. JABOUIN: So, Chair, as I was mentioning  
8 earlier and I just happen to have a hard copy of  
9 it from a document that was included in the May  
10 6th, 2010 audit committee, which inventories the  
11 audit, the recommendations, the follow-up  
12 dates --

13 DR. LYNCH-WALSH: 2010?

14 MR. JABOUIN: -- and it indicates individuals  
15 that will be brought up to the committee meeting  
16 to discuss them on that end. So we'll -- I'm  
17 thinking that at the next meeting we'll put the  
18 first one in place and then it'll be populated  
19 through research as well as comments from the  
20 committee members as well. But we'll do the  
21 first one at the next meeting.

22 DR. LYNCH-WALSH: Okay.

23 MS. FERTIG: And can you go back through our  
24 last six months and pick up the items that we've  
25 asked for a follow-up on?

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1 an update on that since it first came here.

2 So none of the -- the follow-up, to your  
3 point, is not happening, but it is absolutely the  
4 last step in the COSO model. And in any  
5 continuous improvement process the last step is  
6 monitoring follow-up so that informs what you do  
7 the next time.

8 So if this policy is not being followed, and  
9 I don't know -- let's see -- I mean, it hasn't  
10 been updated -- I was 16 the last time this  
11 policy was updated.

12 MS. FERTIG: But I will say for many years we  
13 had a really robust follow-up in place and then I  
14 don't know -- I don't know, we just seemed --  
15 that just seems to have fallen off.

16 DR. LYNCH-WALSH: Okay. So do we need sort  
17 of a plan of action? We have the policy but we  
18 don't have procedures on follow-up?

19 I mean, this is pretty basic, but I think  
20 it's pretty clear what the progress -- when it  
21 happened, what it contained, and that they report  
22 quarterly on the status of all open  
23 recommendations to the superintendent and the  
24 school board simultaneously.

25 Now, this is from 1985. Was there an audit

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1 MR. JABOUIN: Okay. So we'll start off with  
2 that, and maybe more, and then we'll build it  
3 from there, Ms. Fertig.

4 MS. IGHODARO: I think that would be super  
5 helpful, because we talk a lot about new items on  
6 our agenda and we also like read a lot of the  
7 agenda items, but the follow-up part is a huge  
8 component that's missing in this meeting. We  
9 lift up a lot of questions.

10 I still have in my notes from over six months  
11 ago about the structural bond from the Big 3.  
12 That was such a heated conversation in this room  
13 and I remember a motion being lifted.

14 DR. LYNCH-WALSH: Passed or not passed, when  
15 you say "lifted"? Passed?

16 MS. IGHODARO: I think it was passed. The  
17 motion was passed to make a recommendation to the  
18 school board, but we never heard any follow-up  
19 from that. It's not been discussed, what  
20 happened post that.

21 And a few other things as well that we talk  
22 about the recommendation but then we don't get  
23 any sort of progress report on how --

24 DR. LYNCH-WALSH: Well, right. So they're  
25 going to do the first one. They found a 2010

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<p>1 model.</p> <p>2 So it was to audit the Big 3 and we had a</p> <p>3 laundry list of things. And to Mr. De Meo's</p> <p>4 point, it could get very expensive.</p> <p>5 I have found from doing additional research</p> <p>6 on the Facilities Task Force side, that if you</p> <p>7 were to audit compliance with the CCC, which has</p> <p>8 three components, Florida Building Code, SREF,</p> <p>9 and the board-approved state -- the five-year</p> <p>10 plan survey, to see if the projects are in</p> <p>11 compliance, you would effectively tease out</p> <p>12 whether there was the disparity that we were</p> <p>13 talking about.</p> <p>14 Because we're -- we have a growing list of</p> <p>15 exceptions, the most -- one of the most recent</p> <p>16 ones is Markham Elementary had the mysteriously</p> <p>17 shrinking spaces because of this emphasis on</p> <p>18 budget over compliance with SREF and the state</p> <p>19 plan survey, which is all part of the CCC.</p> <p>20 So what happened last year, there was an</p> <p>21 approved program that had the sizes of the</p> <p>22 classrooms and other spaces were in compliance</p> <p>23 with SREF and the plan survey, but in trying to</p> <p>24 shoehorn it into a budget instead of coming back</p> <p>25 to the board for more money, the sizes of the</p>	<p>1 repeatedly by them, Nathalie, and you keep making</p> <p>2 representations.</p> <p>3 DR. LYNCH-WALSH: Because I know more than</p> <p>4 they do about this.</p> <p>5 MR. JABOUIN: You know more than the</p> <p>6 attorneys who worked on it for 10 years and have</p> <p>7 worked on it for 20 years.</p> <p>8 DR. LYNCH-WALSH: From the facilities</p> <p>9 standpoint.</p> <p>10 MS. FERTIG: Okay. All right. No, I</p> <p>11 understand. You know more than all the members</p> <p>12 who worked on this, all the people who gave their</p> <p>13 blood, sweat and tears for all these years, you</p> <p>14 know more than they do. Regardless of what</p> <p>15 they've told you, you know more than they do.</p> <p>16 DR. LYNCH-WALSH: They're not looking at the</p> <p>17 indicators.</p> <p>18 MS. IGHODARO: I'm just going to jump in here</p> <p>19 and say, before things get more heated, it would</p> <p>20 be great for us to see things like that, updates,</p> <p>21 and carve out an agenda time to actually discuss</p> <p>22 it and see where some of the progress in these</p> <p>23 things that we mentioned are currently.</p> <p>24 DR. LYNCH-WALSH: So I know he we're not</p> <p>25 going to have an update on roofing because you</p>
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<p>1 rooms kept shrinking. And then this lame excuse,</p> <p>2 I don't know what else to call it, that the</p> <p>3 minimum classroom size can be 600 square feet,</p> <p>4 which is totally not SREF, it's like 200 square</p> <p>5 feet smaller, and the only place that keeps</p> <p>6 trying to make things this small is Miami-Dade.</p> <p>7 And when I looked at two schools that they were</p> <p>8 citing, it's because they have no room to make</p> <p>9 them any smaller unless they go up.</p> <p>10 That's not the problem at Markham. So what</p> <p>11 wasn't happening is coming back to the board so</p> <p>12 that they can stay in compliance, and the board</p> <p>13 keeps inadvertently violating its own legal</p> <p>14 obligation with the CCC.</p> <p>15 MS. FERTIG: And I would just like to say, my</p> <p>16 husband is the attorney for the CCC, and the</p> <p>17 interpretation you're giving is not always his</p> <p>18 interpretation or the members of the CCC. So if</p> <p>19 you're going to make those statements I think</p> <p>20 it's only right to have them come and explain</p> <p>21 what the settlement does.</p> <p>22 DR. LYNCH-WALSH: We know what the settlement</p> <p>23 does, Mary. It's a state plan survey. It's in</p> <p>24 the indicators.</p> <p>25 MS. FERTIG: Okay. You have been told</p>	<p>1 would have to -- that would take some time, but I</p> <p>2 believe we have someone that could help on that</p> <p>3 front.</p> <p>4 Council of Great City Schools was PPO, so,</p> <p>5 once again, I believe Mr. Rhodes can help on that</p> <p>6 front. But I don't think that would be ready for</p> <p>7 October.</p> <p>8 So then the next thing would be the Big 3</p> <p>9 audit. Because that was something; if it passed.</p> <p>10 And the board instructed that to occur on the Big</p> <p>11 3. That was a board directive also.</p> <p>12 Okay. So as far as HR and Procurement, in</p> <p>13 terms of assessing the internal controls, I have</p> <p>14 some -- we've seen multiple examples of</p> <p>15 procurement issues, but there are policies in</p> <p>16 place and most of the stuff is from years past.</p> <p>17 So I will leave that to Mr. Jabouin as far as</p> <p>18 Procurement goes, because I don't necessarily --</p> <p>19 I think that they have stitched up most of the</p> <p>20 holes. But we could bring back the policy having</p> <p>21 to -- you know, the procurement policy. There</p> <p>22 are a couple. There is the procurement policy</p> <p>23 and then there's also the M/WBE piece to it.</p> <p>24 And then on the HR side, one of the things</p> <p>25 that happened last October, HR encompasses</p>

<p style="text-align: right;">Page 137</p> <p>1 everything from how they recruit, how they  2 screen, select, evaluate. I think we talked  3 about evaluations and that not happening for an  4 employee of the Office of the Chief Auditor even.  5 Evaluation and then the dismissal and the fact  6 that you can non-renew people and effectively  7 just make them disappear from the organization  8 without it going to the board, which is what  9 happens when you non-renew somebody.  10 And the board is obligated per state statute,  11 I believe 1001.42, to provide for all of those  12 steps, meaning, that they should have policies.  13 The superintendent then would create procedures.  14 But if you don't have a policy sometimes  15 procedure doesn't match the intent of the board.  16 So back in October they had a very detailed  17 policy on the selection of personnel. All of the  18 procedural things were removed from that policy,  19 and then when the procedures came back they had  20 taken out not only community input, entirely, but  21 also it used to stipulate about having expertise  22 on the interview panel, and now it just says, if  23 you don't mind, Mr. De Meo, that one panel member  24 must be from outside the division. So you could  25 have people interviewing for an IT position that</p>	<p style="text-align: right;">Page 139</p> <p>1 in accounting or finance or business and have a  2 master's degree in anything and be qualified. At  3 least that's the argument that was being made and  4 that's how we wound up where we are today.  5 This is the letter that was sent by the  6 Office of Communications to the Sun Sentinel back  7 in 2021, I believe.  8 So I think we have -- because we're trying to  9 get out of here for 12:30 -- oh, but that's  10 not -- last night, once upon a time another  11 position, you guys may remember when a cadre  12 director became the chief human resource officer  13 and we wondered how they were qualified. So  14 there were two interviews done back then. The  15 top ranked person who received 140 points was not  16 in the second round of interviews. So they had  17 interviews on two different dates in May for the  18 chief human resource officer. The first problem  19 was that the person was never an HR generalist,  20 which is part of the minimum qualifications. But  21 the issue that I discovered last night, because I  22 went and dug through the documents, the highest  23 ranked person was not on the short list of people  24 interviewed the second time, so I dug up his  25 phone number and called him. I said, what</p>
<p style="text-align: right;">Page 138</p> <p>1 are being interviewed by people that have no IT  2 background. Same with facilities, same with an  3 accounting position, anything technical. Because  4 there's no requirement in their procedures  5 because they struck all the specifics from the  6 policy.  7 So these are the -- and this is for ESMAB and  8 PBA positions. And this is from Talent  9 Acquisition. So that's one example.  10 We've talked a lot about the competence of  11 the organization. A few years ago, in 2019  12 actually, they strengthened the job description  13 for the director of the business support center,  14 that was in December of 2019, and created a  15 requirement, even though the person that was  16 there had a degree in, I believe, finance, that  17 required finance, accounting, business  18 administration or related fields to be a minimum  19 qualification. And then there was an attempt to  20 make a principal the director of the business  21 support center. That person's no longer with the  22 district. Because they were using the excuse  23 that the preferred qualifications trump the  24 minimum qualifications.  25 So you could effectively have no background</p>	<p style="text-align: right;">Page 140</p> <p>1 happened, they didn't interview you the second  2 time and you had 19 points higher than the second  3 person and over 20 points higher than the third  4 person? His answer, he was never called.  5 Imagine the highest ranked person for a chief  6 position was never called for a follow-up  7 interview back when that position was advertised  8 and we wound up with a former cadre director  9 becoming the HR chief.  10 On top of it there were plenty of people  11 whose entire careers were in HR who were also not  12 considered. And the second and third person had  13 careers in HR. Obviously, so did the highest  14 ranked person.  15 So the selection committee did score  16 appropriately, but somehow that person didn't  17 wind up being considered for the job because they  18 didn't make it past the first interview. They  19 were never called.  20 MS. FERTIG: What agenda item are we on?  21 DR. LYNCH-WALSH: We're on internal controls.  22 So I'm giving examples.  23 All right. So --  24 MR. CASTANEDA: If I may, is there are any  25 questions regarding internal controls as far as</p>

<p style="text-align: right;">Page 141</p> <p>1 my presentation?</p> <p>2 DR. LYNCH-WALSH: So in terms of HR, what</p> <p>3 sort of -- because it covers soup to nuts from</p> <p>4 recruiting to the dismissal, so what we would be</p> <p>5 looking for, since we're looking at HR and</p> <p>6 procurement, are some recommendations for both of</p> <p>7 those -- for both of those areas.</p> <p>8 I'm providing examples of things you</p> <p>9 wouldn't, a reasonable person would not think</p> <p>10 could happen, but they have here.</p> <p>11 And so how do we close the loopholes? Again,</p> <p>12 non-renewing employees, they just disappear and</p> <p>13 cease to exist. Everybody else, if they retire,</p> <p>14 they resign or they are --</p> <p>15 MS. FERTIG: But I thought we were doing -- I</p> <p>16 thought one of the audits we were doing this year</p> <p>17 is on internal controls and HR. So wouldn't we</p> <p>18 let the person review the subject and then come</p> <p>19 to us and tell us what they see?</p> <p>20 DR. LYNCH-WALSH: But we have to establish</p> <p>21 what they are first. So they need to make -- how</p> <p>22 do we know what we're auditing if we don't</p> <p>23 understand what internal controls are related?</p> <p>24 MS. FERTIG: I mean, we're not auditing.</p> <p>25 We've hired -- aren't we hiring? I don't know.</p>	<p style="text-align: right;">Page 143</p> <p>1 the board will -- will need to do so. But they</p> <p>2 already passed a motion adding it to the plan and</p> <p>3 we'll build the audit that includes the comments</p> <p>4 that are here.</p> <p>5 DR. LYNCH-WALSH: Okay. So I pulled up the</p> <p>6 state statutes. As far as personnel goes, the</p> <p>7 school board is, their responsibility is to</p> <p>8 designate positions to be filled, org chart;</p> <p>9 prescribe qualifications for those positions, job</p> <p>10 description; and provide for the appointment,</p> <p>11 compensation, promotion, suspension and dismissal</p> <p>12 of employees subject to the requirements of</p> <p>13 chapter 1012.</p> <p>14 Mr. Castaneda in the COSO model explained</p> <p>15 what each -- how that relates to internal</p> <p>16 controls.</p> <p>17 So going back to that, if we're demonstrating</p> <p>18 commitment to integrity and ethical values, the</p> <p>19 processes have to be -- follow state law, have to</p> <p>20 follow board policy. We cannot have corruption</p> <p>21 happening. We can't have unethical behavior.</p> <p>22 There has to be proper oversight. There has to</p> <p>23 be internal controls. Policies need to be</p> <p>24 sufficient. Procedures need to be sufficient.</p> <p>25 Demonstrate commitment to competence. The</p>
<p style="text-align: right;">Page 142</p> <p>1 I thought we were hiring an auditor to conduct</p> <p>2 that audit this year. That was our starting</p> <p>3 place for trying to reform internal controls, was</p> <p>4 to have an outside audit done so they can tell us</p> <p>5 what weaknesses they see and so forth.</p> <p>6 DR. LYNCH-WALSH: Right. But we need -- we</p> <p>7 should also know what it is we're about to ask</p> <p>8 them to audit. How can we provide input into the</p> <p>9 scope?</p> <p>10 MR. JABOUIN: Through the Chair, I think the</p> <p>11 general direction or advice from the committee is</p> <p>12 fine. We can execute the scope of the work.</p> <p>13 I've picked up the DASA process, the recruitment</p> <p>14 process, the compensation process and the</p> <p>15 procedures that the district follows. Some of</p> <p>16 the things that were pointed up on the screen,</p> <p>17 are they actually indeed doing that? So we can</p> <p>18 do that.</p> <p>19 We'll have to -- just due to our capacity,</p> <p>20 we'll have to engage a firm and take it up to the</p> <p>21 board for approval, because they did pass a</p> <p>22 motion adding it to the plan. So --</p> <p>23 MR. DE MEO: It sounds like a motion to me.</p> <p>24 MR. JABOUIN: Sure. But, ultimately, I have</p> <p>25 to, on all these, they have to be funded. And so</p>	<p style="text-align: right;">Page 144</p> <p>1 organization is only as good as the people that</p> <p>2 it has. And enforce accountability, which is</p> <p>3 part of follow-up.</p> <p>4 What are the risks? Different departments,</p> <p>5 if you hire the wrong people there may be greater</p> <p>6 risks. If you non-renew somebody and you didn't</p> <p>7 follow the procedures to get there, could they</p> <p>8 sue the district? Because, remember, it's the</p> <p>9 school board that can be sued. Can sue and be</p> <p>10 sued. Not just everybody else.</p> <p>11 So this is the control -- this is the</p> <p>12 internal control structure. So that is</p> <p>13 effectively what they would be looking at. I'm</p> <p>14 just providing examples that I've seen along the</p> <p>15 way.</p> <p>16 MR. DE MEO: Madam Chair?</p> <p>17 DR. LYNCH-WALSH: Yes. Do you have a motion?</p> <p>18 MR. DE MEO: I move that the Chief Auditor</p> <p>19 come back to the committee with his plan to audit</p> <p>20 these two sections, including the scope, so that</p> <p>21 we can have a brief discussion of the scope. We</p> <p>22 must rely on his judgment. Of course, it's okay</p> <p>23 for us to gain an understanding of what it is he</p> <p>24 is going to audit.</p> <p>25 So that's my -- that's my motion, that we ask</p>

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<p>1 the Chief Auditor to come back with a plan</p> <p>2 describing what he's going to audit, the scope,</p> <p>3 the timing and the nature of it and move it from</p> <p>4 there.</p> <p>5 MS. FERTIG: Second.</p> <p>6 DR. LYNCH-WALSH: Okay. Further discussion?</p> <p>7 MS. CARTER-LYNCH: This is not really</p> <p>8 discussion, it's a suggestion. Why don't we --</p> <p>9 MS. FERTIG: Mike?</p> <p>10 MS. CARTER-LYNCH: Madam Chair, why don't</p> <p>11 we -- in addition to this, so we won't have to go</p> <p>12 around this merry-go-round again, why don't we</p> <p>13 have you send whatever it is that you were</p> <p>14 reading to Mr. Castaneda so he'll be -- let's</p> <p>15 give it to Mr. Jabouin and he can add that as one</p> <p>16 of the specs that we're looking for.</p> <p>17 DR. LYNCH-WALSH: The area that it relates</p> <p>18 to.</p> <p>19 MS. CARTER-LYNCH: Absolutely.</p> <p>20 MR. JABOUIN: If he feels it's pertinent. I</p> <p>21 think all of us should do that. Don't you?</p> <p>22 Don't you think if we all have a point we can</p> <p>23 send it to him so that when we come back,</p> <p>24 hopefully, he has --</p> <p>25 MS. CARTER-LYNCH: But what I'm saying, she's</p>	<p>1 unanimously.</p> <p>2 MR. DE MEO: I have a question for Mr.</p> <p>3 Jabouin. That policy that you had up there,</p> <p>4 1003, it talks about public -- we're public</p> <p>5 officials. Is there a definition somewhere in</p> <p>6 the district about what a public official is?</p> <p>7 MR. JABOUIN: I'm not able to recite it.</p> <p>8 DR. LYNCH-WALSH: It's right here.</p> <p>9 MR. DE MEO: Okay. It is the policy of the</p> <p>10 school board that school officials as well as</p> <p>11 heads of administrative activities will follow</p> <p>12 up. We've talked a lot about follow-up. And</p> <p>13 then it says what they must do; okay; these three</p> <p>14 things. They don't have to accept and act on a</p> <p>15 recommendation, according to this. But they must</p> <p>16 do these things and consider it.</p> <p>17 Mr. Jabouin, I don't know how you could audit</p> <p>18 this, but this is a critical policy. Have you</p> <p>19 ever audited compliance with this policy? And I</p> <p>20 don't even know where you'd start. I don't know</p> <p>21 what a public official is. I mean, somewhere</p> <p>22 there's the definition.</p> <p>23 MR. JABOUIN: Well, Mr. De Meo, and to the</p> <p>24 committee, when the audits are done there are</p> <p>25 commitments from management on steps that they</p>
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<p>1 got some specific stuff there.</p> <p>2 DR. LYNCH-WALSH: Right. Very specific.</p> <p>3 MS. CARTER-LYNCH: And we just want to not</p> <p>4 have to go over that again. So why don't we give</p> <p>5 that to Mr. Jabouin so he will be able to add</p> <p>6 that in and that'll take care of your motion and</p> <p>7 then we can go ahead and move on.</p> <p>8 DR. LYNCH-WALSH: Right. So, for example, is</p> <p>9 there a procedure or a policy that ensures that</p> <p>10 the highest ranked person in an interview and</p> <p>11 also based on their background is shortlisted?</p> <p>12 And under what circumstances would that not</p> <p>13 happen? They changed their mind? Sure. You</p> <p>14 just don't call them to schedule an interview?</p> <p>15 MS. CARTER-LYNCH: We got you. We got you.</p> <p>16 Let's -- let's -- let's --</p> <p>17 DR. LYNCH-WALSH: All right. So any further</p> <p>18 discussion or we're ready for a vote?</p> <p>19 (No response.)</p> <p>20 DR. LYNCH-WALSH: All right. All in favor?</p> <p>21 COMMITTEE MEMBERS: Aye.</p> <p>22 DR. LYNCH-WALSH: Any opposed? Just</p> <p>23 checking.</p> <p>24 (No response.)</p> <p>25 DR. LYNCH-WALSH: All right. Motion passes</p>	<p>1 will take in order to prevent an instance from</p> <p>2 reoccurring and there should be some milestones</p> <p>3 for them to accomplish it, and due dates, and so</p> <p>4 forth, and then whether or not it's effective, so</p> <p>5 you can do some retesting of samples in order to</p> <p>6 see if -- if it is indeed occurring. So a</p> <p>7 process like that, it makes sense for the audit</p> <p>8 program as well as in addition to it being part</p> <p>9 of a proper control environment. So we could do</p> <p>10 that and we should.</p> <p>11 MR. DE MEO: Well, I think if this policy was</p> <p>12 followed there would be a lot of things we</p> <p>13 wouldn't have to discuss here today. Because</p> <p>14 there would have been follow-up. And, perhaps,</p> <p>15 you should audit that.</p> <p>16 I want to make one other --</p> <p>17 DR. LYNCH-WALSH: Motion?</p> <p>18 MR. DE MEO: Not a motion. While Mr.</p> <p>19 Castaneda's here, you've heard me talk about risk</p> <p>20 assessment. The COSO, Dingle, Mr. Dingle and who</p> <p>21 else was in that; Moore and Dingle, that founded</p> <p>22 the COSO committee? Whatever. Dingle was a</p> <p>23 congressman from Michigan and he had oversight</p> <p>24 for many, many years and they progressed into the</p> <p>25 COSO committee and then the SEC and the PCAOB</p>

<p style="text-align: right;">Page 149</p> <p>1 adopted COSO.</p> <p>2 And aside from that a key function in</p> <p>3 internal control is first identifying what you're</p> <p>4 going to audit and why you're going to audit.</p> <p>5 That's called a risk assessment.</p> <p>6 And I'm going to urge, again, and I'm going</p> <p>7 to ask through the Deputy -- I can't see. Let me</p> <p>8 put my glasses on.</p> <p>9 DR. LYNCH-WALSH: Well, they're both here.</p> <p>10 They're both deputies, the deputy of --</p> <p>11 DR. HEPBURN: You have three of us here.</p> <p>12 MR. DE MEO: Oh, three deputies. You're</p> <p>13 all -- round the deputies up. That we be</p> <p>14 provided with a detailed risk assessment which</p> <p>15 drives your audit year and programs.</p> <p>16 Now, Mr. Castaneda, the outside firm, is</p> <p>17 responsible for auditing the controls and the --</p> <p>18 the financial statement and controls over the</p> <p>19 financial statements. That's a financial</p> <p>20 statement area. That's one separate area.</p> <p>21 Extremely important.</p> <p>22 But, Mr. Jabouin, you're charged with, in my</p> <p>23 opinion, auditing and performing audits of</p> <p>24 compliance and operating efficiency over all of</p> <p>25 the rest. And all of the rest has to be</p>	<p style="text-align: right;">Page 151</p> <p>1 to the audit committee. In fact, they'll be</p> <p>2 looking at the audit functions from a lot of</p> <p>3 different angles.</p> <p>4 MR. DE MEO: No, the peer review is</p> <p>5 important. But as an audit committee I just</p> <p>6 don't think we can do our job properly without</p> <p>7 knowing what the areas of risk are and then</p> <p>8 finding out if the audit plan follows that trail.</p> <p>9 MR. JABOUIN: So the areas of risk have been</p> <p>10 identified already as far as Construction,</p> <p>11 Information Technology, Procurement. All of</p> <p>12 those particular areas have been identified and</p> <p>13 they're listed in the plan, and then -- and the</p> <p>14 plan also talks about the probability and impact</p> <p>15 of those particular areas. So if the audits are</p> <p>16 covering those particular areas, then, from a</p> <p>17 risk standpoint, it just comes down to what areas</p> <p>18 within those areas need to be looked at on that</p> <p>19 end. So -- so the process is there, so it just</p> <p>20 comes down to, I mean, are they looking at the</p> <p>21 right areas in those particular departments? If</p> <p>22 you can take a look at it and see that the key</p> <p>23 pillars of the district are getting looked at and</p> <p>24 they're getting audited, then it comes down to</p> <p>25 what are the subareas within those areas that</p>
<p style="text-align: right;">Page 150</p> <p>1 determined by a risk assessment that points us in</p> <p>2 the direction as to what we need to audit.</p> <p>3 So I'm going to urge, again, that we be</p> <p>4 provided with a detailed risk assessment. If</p> <p>5 there are confidential items on there that should</p> <p>6 not be exposed to the public through this</p> <p>7 committee, you know, maybe there should be a</p> <p>8 discussion. But I really think for this</p> <p>9 committee to discharge its responsibility, for</p> <p>10 the school board to discharge their</p> <p>11 responsibility, we must be provided with a risk</p> <p>12 assessment.</p> <p>13 One more comment. Public companies are</p> <p>14 required -- the auditors are required to</p> <p>15 determine if there is a risk assessment in place,</p> <p>16 that the audit committee has considered a risk</p> <p>17 assessment, required by the PCAOB and the SEC.</p> <p>18 So I'm urging --</p> <p>19 MR. JABOUIN: I just want to mention, so the</p> <p>20 auditor general did provide a report where they</p> <p>21 opined on that that I can send to you with the</p> <p>22 language on that front. So it is something that</p> <p>23 does get looked at. And so we will also have a</p> <p>24 peer review, which is on the plan for this year,</p> <p>25 where that process can be looked at and reported</p>	<p style="text-align: right;">Page 152</p> <p>1 need to be looked at? So that process has been</p> <p>2 looked at by the auditor general and they have</p> <p>3 opined in it in their public reports.</p> <p>4 MS. IGHODARO: I mean, in that case, then</p> <p>5 Finance would be subsection of operational</p> <p>6 practices.</p> <p>7 MR. JABOUIN: Finance is one of those areas</p> <p>8 as well, such as --</p> <p>9 DR. LYNCH-WALSH: I understand what you're</p> <p>10 saying, Ms. Ighodaro. My question is on</p> <p>11 Facilities.</p> <p>12 But, Mr. Turso?</p> <p>13 MR. TURSO: So, Mr. Jabouin, you mentioned</p> <p>14 that there's three key risk areas, IT,</p> <p>15 Construction or Facilities and Procurement.</p> <p>16 I believe I'm the least senior member on this</p> <p>17 audit committee as far as tenure and I want to</p> <p>18 make sure I'm not missing anything, but how much</p> <p>19 time have we spent talking about those three key</p> <p>20 issues? Because I didn't -- I would love to talk</p> <p>21 about those because I think that's where the real</p> <p>22 money is to be found for the betterment of our</p> <p>23 children.</p> <p>24 So have we discussed that at all and I've</p> <p>25 missed it? Because, if we have, I'm concerned</p>

<p style="text-align: right;">Page 153</p> <p>1 for myself.</p> <p>2 MR. JABOUIN: So I have more than those</p> <p>3 particular key areas. I've got the SMART Bond in</p> <p>4 addition to Information Technology, Behavioral</p> <p>5 Threat Assessment, Physical Plant Operations,</p> <p>6 Construction, Grants and Title I, Transportation</p> <p>7 and Procurement. You know, we've got other areas</p> <p>8 such as Travel and the Purchase Cards, the</p> <p>9 Business Support Center, which is a key control</p> <p>10 of the district, the warehouse. I mean, those</p> <p>11 are some of the areas that have risen as a result</p> <p>12 of the process. It could be from meetings like</p> <p>13 this, but as well as individual meetings that I</p> <p>14 have with key individuals throughout the</p> <p>15 district. And so the plan has to be geared</p> <p>16 toward those particular areas. And there are</p> <p>17 audits that are either done or they're in the</p> <p>18 pipeline or they're in the plan to cover that.</p> <p>19 But let's also remember, the follow-up process,</p> <p>20 which is key, takes time.</p> <p>21 So what I said earlier was that, since work's</p> <p>22 been done in some of those areas, let's follow up</p> <p>23 on that. So, you know, moving in the direction</p> <p>24 as far as the different components that we get</p> <p>25 information on risk and the committee is part of</p>	<p style="text-align: right;">Page 155</p> <p>1 need the most attention are being addressed.</p> <p>2 So, if it's the pleasure of the committee, I</p> <p>3 will make a motion. Otherwise, I've said</p> <p>4 everything I want to say.</p> <p>5 MS. CARTER-LYNCH: Why don't we just table</p> <p>6 that until -- do we actually need a motion for</p> <p>7 that? That's my question.</p> <p>8 DR. LYNCH-WALSH: Yes.</p> <p>9 MS. CARTER-LYNCH: We do?</p> <p>10 DR. LYNCH-WALSH: We need a motion for</p> <p>11 everything almost. And it -- because it carries</p> <p>12 the weight of the entire audit committee as</p> <p>13 opposed to a discussion.</p> <p>14 MS. CARTER-LYNCH: Okay.</p> <p>15 MR. DE MEO: All right. I'll move that the</p> <p>16 Chief Auditor, in preparation for his annual</p> <p>17 audit plan, provide the audit committee and the</p> <p>18 school board with a detailed risk assessment</p> <p>19 matrix covering each and every area that is to be</p> <p>20 considered and by the nature of the controls.</p> <p>21 MR. JABOUIN: And that's for the next plan,</p> <p>22 sir? For the audit plan that would be --</p> <p>23 MR. DE MEO: Yeah, that you use to consider</p> <p>24 your audit plan or to develop your audit plan.</p> <p>25 MS. FERTIG: Is that for the current year or</p>
<p style="text-align: right;">Page 154</p> <p>1 it, but there's others, too, on that front.</p> <p>2 So is -- is audit work being done in the key</p> <p>3 risk areas is what I and everybody else should be</p> <p>4 asking. And if it's not, we've got to move it in</p> <p>5 that direction or we've got to get the people and</p> <p>6 the funding to get that done.</p> <p>7 DR. LYNCH-WALSH: Okay. We may need a motion</p> <p>8 for the detailed risk assessment.</p> <p>9 MR. DE MEO: I'll make a motion.</p> <p>10 MS. CARTER-LYNCH: I thought he made it</p> <p>11 already.</p> <p>12 DR. LYNCH-WALSH: No, he didn't make a</p> <p>13 motion. I can't make it while holding the gavel,</p> <p>14 so to speak.</p> <p>15 MR. TURSO: Go for it.</p> <p>16 MR. DE MEO: You know, I don't want to be</p> <p>17 completely at odds by passing a motion, but I do</p> <p>18 think the risk assessment that we receive is</p> <p>19 general. And I do understand that you have</p> <p>20 considered it. I don't know if the school board</p> <p>21 has considered it because I don't know what</p> <p>22 detail they see.</p> <p>23 But I think we -- it would be a valuable tool</p> <p>24 for us, our input would be valuable, and I think</p> <p>25 it would give us assurance that the areas that</p>	<p style="text-align: right;">Page 156</p> <p>1 for next year?</p> <p>2 MS. IGHODARO: No, it would be for next year.</p> <p>3 DR. LYNCH-WALSH: No, you mean this, now;</p> <p>4 right?</p> <p>5 MR. DE MEO: Well, when is the audit plan</p> <p>6 due?</p> <p>7 MR. JABOUIN: It has to be presented to the</p> <p>8 board, I believe, in May.</p> <p>9 DR. LYNCH-WALSH: He's saying next one for</p> <p>10 24-25. So we would go this whole year.</p> <p>11 MR. DE MEO: Well --</p> <p>12 MS. FERTIG: We have an audit plan for the</p> <p>13 current year.</p> <p>14 MR. DE MEO: Yeah, I think that's okay. But</p> <p>15 I think we -- yeah, I think that's okay.</p> <p>16 DR. LYNCH-WALSH: Okay. All right.</p> <p>17 Did we get a second?</p> <p>18 MS. CARTER-LYNCH: I'll second it.</p> <p>19 DR. LYNCH-WALSH: Okay. Any further</p> <p>20 discussion?</p> <p>21 (No response.)</p> <p>22 DR. LYNCH-WALSH: Okay. Hearing none, all in</p> <p>23 favor?</p> <p>24 COMMITTEE MEMBERS: Aye.</p> <p>25 DR. LYNCH-WALSH: Aye. And any opposed?</p>

<p style="text-align: right;">Page 157</p> <p>1 (No response.)</p> <p>2 DR. LYNCH-WALSH: Nope? Motion passes</p> <p>3 unanimously.</p> <p>4 Okay.</p> <p>5 MS. DAHL: I have a question.</p> <p>6 DR. LYNCH-WALSH: Yes.</p> <p>7 Thank you, Mr. Castaneda.</p> <p>8 MR. CASTANEDA: Thank you.</p> <p>9 MS. DAHL: Since we're so late today and we</p> <p>10 had at the back of the information that we got</p> <p>11 was the policy for the Chief Auditor and then the</p> <p>12 bylaws and Policy 1070, I'm asking that these</p> <p>13 three things go to the next meeting and that they</p> <p>14 be the number one thing we talk about. Because</p> <p>15 we have to get these things done.</p> <p>16 DR. LYNCH-WALSH: Well, actually, you don't.</p> <p>17 MS. DAHL: Okay.</p> <p>18 DR. LYNCH-WALSH: Okay. The thing is the</p> <p>19 bylaws --</p> <p>20 MS. DAHL: Okay. We don't have to do new</p> <p>21 bylaws.</p> <p>22 DR. LYNCH-WALSH: We don't have a policy yet.</p> <p>23 MS. DAHL: No, that's why I'm saying, these</p> <p>24 three things.</p> <p>25 DR. LYNCH-WALSH: So we don't have a policy.</p>	<p style="text-align: right;">Page 159</p> <p>1 So for October we already tabled, if you look</p> <p>2 further down, deferred internal funds -- I</p> <p>3 thought we deferred, actually, payroll for</p> <p>4 athletics and the business support center.</p> <p>5 MR. JABOUIN: You did.</p> <p>6 DR. LYNCH-WALSH: Okay. And internal funds</p> <p>7 of the business -- oh, internal funds of the</p> <p>8 business support center, but -- and internal</p> <p>9 funds of athletics.</p> <p>10 So when would payroll for the business</p> <p>11 support center and athletics be coming forward?</p> <p>12 MR. JABOUIN: Yeah, so on the document that's</p> <p>13 being handed out, which I created, on the bottom</p> <p>14 we've got the different projects that are in the</p> <p>15 pipeline. So I've split it up between -- if you</p> <p>16 look at the pipeline, those particular audits,</p> <p>17 the PPO maintenance contract and the business</p> <p>18 support center payroll and the athletics, those</p> <p>19 are possible for October. And the reason why I</p> <p>20 say that is because we're waiting on a department</p> <p>21 that was to provide us with information that</p> <p>22 allows us to test it properly.</p> <p>23 DR. LYNCH-WALSH: For which of those audits?</p> <p>24 MR. JABOUIN: For both the payroll business</p> <p>25 support center and the athletics.</p>
<p style="text-align: right;">Page 158</p> <p>1 We may very well need a whole special meeting</p> <p>2 because we have to create an audit committee</p> <p>3 policy. We're not talking -- I'm not talking</p> <p>4 about the Officer of the Chief of the Chief</p> <p>5 Auditor policy. And the reason it was in the</p> <p>6 backup is to get it to people to start the</p> <p>7 conversation. You also notice that District</p> <p>8 Committees and Membership Policy 1070 is in</p> <p>9 there?</p> <p>10 MS. DAHL: Yeah.</p> <p>11 DR. LYNCH-WALSH: Any policy we create cannot</p> <p>12 be in conflict. And, by extension, neither can</p> <p>13 the bylaws.</p> <p>14 What was also -- Michele, do you have -- did</p> <p>15 you hand out the pipeline, the log? Now would be</p> <p>16 the exact time. Thank you.</p> <p>17 And then so item number 12, Agenda Planning -</p> <p>18 Audit Reports; Required Timing. So already</p> <p>19 there's two internal funds -- there's internal</p> <p>20 funds in Property &amp; Inventory that's trying to</p> <p>21 sneak onto the October agenda, but I don't have</p> <p>22 any details on that. We made it through</p> <p>23 September. November has two required, time</p> <p>24 sensitive requirements. January is the one that</p> <p>25 has everything and the kitchen sink on it.</p>	<p style="text-align: right;">Page 160</p> <p>1 DR. LYNCH-WALSH: Okay. Because if we're</p> <p>2 going to have, like I said before, we deferred</p> <p>3 the business support center and athletics and</p> <p>4 student services internal funds, and then you</p> <p>5 have payroll audit. So it would make sense for</p> <p>6 all things related to the business support center</p> <p>7 to come at the same time and for athletics to</p> <p>8 come at the same time.</p> <p>9 MR. JABOUIN: That will be the effort that we</p> <p>10 have. I think that it's probable that we could</p> <p>11 get that done.</p> <p>12 Now, let's remember that during the audit</p> <p>13 fieldwork we may run into certain things that</p> <p>14 require further investigation or we're not</p> <p>15 satisfied with the response from a department and</p> <p>16 so forth. Those are factors.</p> <p>17 DR. LYNCH-WALSH: Okay. So those are the</p> <p>18 four things that could conceivably come either</p> <p>19 October or November. And we already have the</p> <p>20 ACFR and quarterly SMART Bonds audit in November.</p> <p>21 October --</p> <p>22 MS. FERTIG: Can I just say something?</p> <p>23 DR. LYNCH-WALSH: Yes.</p> <p>24 MS. FERTIG: Our next meeting is October.</p> <p>25 We're working our way through the year. I hope</p>



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<p>1 we don't delay these too much because we're going 2 to end up with everything being bunched in later, 3 which doesn't give us time for proper things. 4 DR. LYNCH-WALSH: Well, that's why I'm 5 looking at October and November and trying to get 6 those -- 7 MS. FERTIG: Yeah, I'm hoping those first two 8 could come as quickly as possible. 9 DR. LYNCH-WALSH: Well, it would be internal 10 funds and payroll for both of those departments. 11 MS. FERTIG: Yeah, I understand. I can read 12 it. I understand what we're talking about. 13 And another point I would like to make is, I 14 would like to see those as early in the year as 15 possible so you can potentially correct anything 16 while we're working our way through the year as 17 opposed to leaving it until later and then we 18 really are seeing the corrections come into the 19 next school year. So I don't see any point in 20 delaying all of this stuff and then we come to a 21 meeting and we're here for 20 hours. 22 DR. LYNCH-WALSH: Well, no, but they -- like 23 he just said, they have to finish. So the 24 payroll, then every effort needs to be made to 25 get those for October.</p>	<p>1 better percentage of being done. And then I also 2 think the payroll, once -- I think that they have 3 a good chance to, I'm just a little bit -- 4 DR. LYNCH-WALSH: But I didn't ask you about 5 the PPO or the disposal of surplus, because if 6 we're looking at internal funds, let's knock 7 those out, and then we have policy issues. But 8 also PPO -- we don't have an update from the 9 Council of Great City Schools to review. 10 MR. JABOUIN: Yeah, but that's not what that 11 covers, though. It identified a particular 12 maintenance contract and it took it over from 13 what's called, from procurement to pay, on a very 14 key contract on that end. And that one will 15 likely be ready for October. 16 DR. LYNCH-WALSH: Okay. So what was the 17 contract then? 18 MR. JABOUIN: I believe it's a lawn and 19 maintenance contract. 20 MS. FERTIG: So we're just going to weigh in 21 because we're really running over. Hey, I say 22 bring both those PPOs at the same time or bring 23 that PPO update on our update list at the next 24 meeting. 25 DR. LYNCH-WALSH: Well, right. He's saying</p>
Page 162	Page 164
<p>1 MR. JABOUIN: So we will make every effort. 2 It is important that the internal funds be looked 3 at in October because -- and the property 4 inventory, because those are areas that the 5 auditor general looks at in their audits and 6 they'll be back in April. 7 MS. FERTIG: Great. Then do that and then do 8 the others. 9 DR. LYNCH-WALSH: Right. But get the payroll 10 so that if there's something systemic in either 11 of those departments, and I would expect in 12 athletics that it had to do with the prior 13 director, not the one that was newly minted. 14 MR. JABOUIN: Yeah, so we are almost done 15 with these. What happens here is -- so what 16 could be a factor would be whether or not the 17 work gets done and we get the cooperation and 18 we -- and we don't need to do any more work based 19 on what we see. 20 DR. LYNCH-WALSH: Okay. So we're going to 21 have internal funds, that's already there for the 22 40 schools, property and inventory. But I do 23 think -- 24 MR. JABOUIN: Chair, I believe that the PPO 25 maintenance contract one is probable. It has a</p>	<p>1 it's not going to be ready. And the lawn and 2 maintenance -- 3 MR. JABOUIN: The PPO will likely be ready. 4 DR. LYNCH-WALSH: So then bring back -- if 5 the Council of Great City Schools doesn't have an 6 update, bring -- provide that to the committee. 7 Because all of the services and what the district 8 was paying for them was absolutely part of the 9 Council of Great City Schools review. 10 MR. JABOUIN: So the Council of Great City 11 Schools, we could seek to bring that report back 12 and have the key management people respond to the 13 status of it, but that'll be its own agenda item 14 on that end. That's not what this report covers. 15 DR. LYNCH-WALSH: No, I get that. I'm just 16 saying provide it to the committee for the people 17 that weren't here. 18 Okay. All right. So that's what'll be on 19 the agendas. 20 MR. JABOUIN: Maybe I can stay with you after 21 the meeting just to make sure I've got that 22 squared up. 23 DR. LYNCH-WALSH: Okay. All right. 24 MS. CARTER-LYNCH: We don't have to vote on 25 anything; right? Because I have to go.</p>

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1 MS. FERTIG: Yeah, I have to leave to and I'm  
2 just wondering, can we just do a motion to  
3 adjourn and --

4 MR. JABOUIN: And I can stay with her.

5 MS. FERTIG: Okay. You guys are doing great.

6 DR. LYNCH-WALSH: All right. Well, we're  
7 done before 1:00, so --

8 MR. JABOUIN: BECON can cut off the video.

9 MS. FERTIG: Mr. De Meo I'm moving to  
10 adjourn. Do you want to second?

11 MR. DE MEO: I'll second it.

12 DR. LYNCH-WALSH: All in favor?

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: All right. Adjourned.

15 (Meeting was concluded at 12:42 p.m.)  
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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 18th day of September, 2023, Fort  
11 Lauderdale, Broward County, Florida.

12 

13  
14 TIMOTHY R. BASS  
15 Court Reporter  
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A				
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