

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, FEBRUARY 29TH, 2024
9:38 A.M. - 12:32 P.M.

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

United Reporting, Inc.
(954) 525-2221

1 COMMITTEE MEMBERS IN ATTENDANCE:

- 2 MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
3 MS. MARY FERTIG (Telephonic)
DR. NATHALIE LYNCH-WALSH
4 MR. ROBERT MAYERSOHN (Telephonic)
MR. ANDREW MEDVIN
5 MR. PAVEL MENZUL
MS. JACLYN STRAUSS
6 MR. PETER TURSO

7 OFFICE OF THE CHIEF AUDITOR STAFF:

- 8 MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
9 MR. DAVID RHODES, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
10 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
11 MR. GABRIEL CARVAJAL, Manager, Property & Inventory
Control
12 MR. BRYAN ERHARD, System Support Specialist II
MS. MICHELE MARQUARDT, Executive Secretary (Telephonic)
13 MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B

14 DISTRICT STAFF:

- 15 DR. HOWARD HEPBURN, Deputy Superintendent, Teaching &
16 Learning
MS. ERUM MOTIWALA, Associate Superintendent, Finance
17 MR. ALAN STRAUSS, Regional Superintendent, Teaching &
Learning, South Region
18 DR. JERMAINE FLEMING, Regional Superintendent,
Teaching & Learning, North Region
19 MS. JENNIFER ANDREU, Executive Director, Operations
MS. SHELLEY MELONI, Executive Director, Capital
20 Programs
MR. OLEG GOROKHOVSKY, Director, Accounting & Financial
21 Reporting
MR. RYAN SMITH, Director, Business Support Center
22 MR. ERIC CHISEM, Director, Talent Acquisition &
Operations Non-Instructional

23 INVITED GUESTS:

- 24 MR. TIM BASS, Court Reporter, United Reporting
25

1 Thereupon, the following proceedings were had:

2 - - -

3 DR. LYNCH-WALSH: Good morning. I'd like to
4 call this February 29th, 2024 meeting of the
5 District's Audit Committee to order at 9:38.

6 First order of business, all rise for the
7 Pledge of Allegiance.

8 (Pledge of Allegiance was recited.)

9 DR. LYNCH-WALSH: All right. Mr. Jabouin,
10 can your staff do roll call?

11 MR. JABOUIN: Good morning, Madam Chair.

12 Ms. Ruth Carter-Lynch?

13 MS. CARTER-LYNCH: Here.

14 MR. JABOUIN: Ms. Rebecca Dahl is excused.

15 Mr. Anthony De Meo?

16 MR. DE MEO: Here.

17 MR. JABOUIN: Ms. Mary Fertig, on the phone?

18 MS. FERTIG: Here.

19 MR. JABOUIN: Ms. Itohan Ighodaro?

20 (No response.)

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

22 DR. LYNCH-WALSH: Here.

23 MR. JABOUIN: Mr. Robert Mayersohn, on the
24 phone?

25 MR. MAYERSOHN: I'm here.

1 MR. JABOUIN: Mr. Andrew Medvin?

2 MR. MEDVIN: Here.

3 MR. JABOUIN: Mr. Pavel Menzul?

4 MR. MENZUL: Present.

5 MR. JABOUIN: Ms. Phyllis Shaw?

6 (No response.)

7 MR. JABOUIN: Mr. -- excuse me. Ms. Jaclyn
8 Strauss?

9 MS. STRAUSS: Present.

10 MR. JABOUIN: Mr. Peter Turso?

11 MR. TURSO: Present.

12 MR. JABOUIN: And district staff, I'm Joris
13 Jabouin, the District's Chief Auditor until April
14 11th.

15 Mr. Gorokhovsky? Oleg?

16 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director
17 of Accounting & Financial Reporting Department.

18 MR. RHODES: Dave Rhodes, Office of the Chief
19 Auditor.

20 MS. ARCESE: Ali Arcese, Office of the Chief
21 Auditor.

22 MS. WRIGHT: Laura Wright, Office of the
23 Chief Auditor.

24 MS. GOULDBOURNE: Nakia Gouldbourne, Office
25 of the Chief Auditor.

1 MS. PRITYKINA: Elena Pritykina, Office of
2 the Chief Auditor.

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

5 MR. CARVAJAL: Gabriel Carvajal, Office of
6 the Chief Auditor.

7 MR. ERHARD: Bryan Erhard, Office of the
8 Chief Auditor.

9 DR. LYNCH-WALSH: All right. I think that's
10 everybody.

11 Okay. So first we have the approval of the
12 agenda today. I need to move items 9 and 10
13 around. I did not realize that Property &
14 Inventory was so short. And since Internal Funds
15 is going to be a much longer discussion, that
16 way, whoever is here for Property & Inventory can
17 just leave rather than have to wait, because
18 Internal Funds I'm sure is going to turn into a
19 thing. So we'll switch and do Property &
20 Inventory first and then Internal Funds.

21 Anybody have anything else?

22 (No response.)

23 DR. LYNCH-WALSH: Okay. So that's it. I
24 need a motion to approve the agenda as amended.

25 MS. CARTER-LYNCH: So moved.

1 MS. STRAUSS: Second.

2 DR. LYNCH-WALSH: Okay. Moved by
3 Carter-Lynch, seconded by Strauss.

4 Any further discussion?

5 (No response.)

6 DR. LYNCH-WALSH: Hearing none, all in favor?

7 COMMITTEE MEMBERS: Aye.

8 DR. LYNCH-WALSH: Any opposed?

9 (No response.)

10 DR. LYNCH-WALSH: Okay. Passes unanimously.

11 Do we have anyone here for general public
12 comment?

13 MR. JABOUIN: Madam Chair, we did not have
14 any public -- persons here for public comments.
15 If I can just ask Ms. Arcese to do one last
16 check?

17 DR. LYNCH-WALSH: Okay.

18 MS. ARCESE: None.

19 MR. JABOUIN: None. Thank you.

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

21 All right. Next up we have approval of the
22 minutes from our January 11th meeting, January
23 25th meeting and February 8th special virtual
24 meeting.

25 MS. STRAUSS: Aye. Approve.

1 DR. LYNCH-WALSH: We can do them all
2 separately or all at once. Probably separately,
3 just to be safe.

4 All right. January 11th moved by Strauss.

5 MS. STRAUSS: Yes.

6 MS. CARTER-LYNCH: I'll second.

7 DR. LYNCH-WALSH: Seconded by Carter-Lynch.

8 Any discussions?

9 (No response.)

10 DR. LYNCH-WALSH: Hearing none, all in favor?

11 COMMITTEE MEMBERS: Aye.

12 DR. LYNCH-WALSH: Any opposed?

13 (No response.)

14 DR. LYNCH-WALSH: Okay. January 11th is
15 passed. I need a motion to approve the minutes
16 from January 25th.

17 MS. CARTER-LYNCH: So moved.

18 DR. LYNCH-WALSH: Moved by Carter-Lynch.

19 MS. STRAUSS: Second.

20 DR. LYNCH-WALSH: Seconded by Strauss.

21 Any further discussion?

22 (No response.)

23 DR. LYNCH-WALSH: Hearing none, all in favor
24 of approving the minutes from January 25th.

25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: Okay. The January 25th
4 meeting minutes are approved.

5 I need a motion to approve the February 8th
6 virtual special audit committee meeting minutes.

7 MR. MEDVIN: So moved.

8 DR. LYNCH-WALSH: Moved my Medvin.

9 MS. STRAUSS: Second.

10 DR. LYNCH-WALSH: Seconded by Strauss.

11 Any further discussion?

12 (No response.)

13 DR. LYNCH-WALSH: Hearing none, all in favor?

14 COMMITTEE MEMBERS: Aye.

15 DR. LYNCH-WALSH: Any opposed?

16 (No response.)

17 DR. LYNCH-WALSH: Okay. The February 8th
18 virtual special audit committee meeting minutes
19 are approved.

20 Okay. Next up on the agenda we have, since
21 we -- we have follow-up from prior meetings.

22 The first one, the Looping Motion, staff will
23 be here along with the consultants who are
24 working on the board governing policies at the
25 March meeting on, I believe, the 14th. I think

1 they asked to be second on the agenda, so
2 we'll -- that will be on our March agenda. So
3 that takes care of A.

4 All right. B was the Internal Funds Motion,
5 I actually have a handout for that, but in our
6 packet, let's see, that would be under item 8.
7 There was something. Let's see. Looping.
8 Internal Funds.

9 So if you can pull the Internal Funds, this
10 was the response. So, yeah, this is the
11 follow-up on number 8, agenda item 8b, 8b,
12 Internal Funds Motion. I had written "original"
13 next to that because we needed to go back to the
14 original motion. This is the updated response.
15 Give me one second. I'm going to hand out.

16 So this motion -- the motion that was passed
17 spoke to going back to the deputy superintendent,
18 accounting, internal accounting, and then
19 whatever principals. So -- and it also asked for
20 a proposed policy so that we could discuss a
21 possible remedy to this.

22 What was captured, for reasons that escape
23 me, is for the chief auditor to confer with
24 principals and come back with some
25 recommendations on how to fix the controls, which

1 was not the motion. So this response, it says
2 here, original response, and I'm losing track
3 because there's updates to the updates. But
4 there was one that spoke to -- oh, it says the
5 Business Support Center will review year-end
6 balances for potential issues with the use and
7 balances of accounts related to infant toddler
8 and pre-k programs. So the thing is that this
9 motion, and the reason that Mr. De Meo included
10 all these different stakeholder groups is that
11 during the discussion we started talking about
12 who was responsible for checking what the school
13 is doing above, beyond the principal. And we
14 were told, and this is from our -- what month was
15 this, I think September, September 7th meeting,
16 we were told by the Office of the Chief Auditor
17 staff, that the Business Support Center, that
18 there are procedures where people are looking,
19 bless you, month end and year end there are
20 procedures. So -- and the Business Support
21 Center was supposed to be looking at them.

22 So to hear that the response is the Business
23 Support Center will review year-end balances for
24 potential issues, we're right back to what is
25 happening monthly? Because if you're not looking

1 monthly at whether there are -- then you're
2 catching it, maybe, at year end.

3 So, again, though, this was the original
4 motion that is highlighted in the handout I just
5 gave, and that's what we were expecting a
6 response to.

7 So this response does not capture the motion.

8 So what I'd like to do is propose that we get
9 a response to the original motion, which
10 speaks -- and which addresses all of the concerns
11 that were raised during the discussion for
12 context and that we pass this motion again.
13 Because we can't seem to get a response that
14 actually addresses the motion that was passed.

15 So we all have a copy of the motion. I made,
16 I think, 20 copies so that staff would have it.
17 I can either say that we would like to pass a
18 second time the motion that was passed and use
19 this as backup or read it again.

20 MR. MENZUL: Madam Chair?

21 DR. LYNCH-WALSH: Who said Madam Chair? Oh,
22 Pavel. Mr. Menzul?

23 MR. MENZUL: Well, I have two concerns.
24 Actually, I believe this was the motion, I don't
25 see it here, but I believe I voted against this.

1 I was the only vote against it. And I --

2 DR. LYNCH-WALSH: In September?

3 MS. STRAUSS: You weren't here.

4 MR. MENZUL: There was a similar discussion
5 regarding -- okay. Never mind then.

6 DR. LYNCH-WALSH: Yeah, it wasn't -- yeah, I
7 don't think you were here yet.

8 MR. MENZUL: Okay. Because I didn't see the
9 date.

10 DR. LYNCH-WALSH: Yeah, this is from
11 September we've been trying to get this answer.
12 So --

13 MR. MENZUL: Well, in either case, I
14 submitted a different motion that would involve
15 firing both of the people mentioned there. So I
16 would like to make that one.

17 DR. LYNCH-WALSH: Well, let's stay on this,
18 this particular motion. Because we have multiple
19 opportunities to discuss that later today.

20 All right. So I would like to make a motion
21 that staff respond to the motion as captured in
22 the minutes from September 7th, 2023 on page 110
23 of the minutes.

24 MS. FERTIG: Nathalie, for those of us on the
25 phone can you read that motion, please?

1 DR. LYNCH-WALSH: Okay. Yeah, I'm going to
2 read it. That was my next step.

3 MS. FERTIG: Thank you.

4 DR. LYNCH-WALSH: Okay. So the motion that
5 was made, that the Chief Auditor take this back,
6 confer with the appropriate parties related to
7 this kind of problem. Mrs. Marte, the CFO, our
8 accounting, internal, accounting and whatever
9 principals that might be involved in this, and
10 come back with some recommendations about how to
11 fix these controls over these funds. And then he
12 further recommended that the Chief Auditor come
13 back to us with a proposed policy at which time
14 we can intelligently discuss a possible remedy to
15 this. So that was the motion made by Mr. De Meo
16 on September 7th. It was seconded by Mary Fertig
17 and myself, apparently.

18 So that's the motion that I'd like to make
19 today so that we can get the appropriate
20 response.

21 MS. FERTIG: Can I just ask, why do we have
22 to make a motion to get a response; can we
23 just --

24 DR. LYNCH-WALSH: Because they didn't capture
25 the motion as it was -- as -- they didn't capture

1 the actual motion. So each time we've gotten an
2 update it has not addressed the motion.

3 MS. FERTIG: What you said. Yeah, I'm just
4 saying, I think we can just simply provide them
5 with the motion. Can you just present them with
6 the motion in writing and ask them for a response
7 at the next meeting?

8 DR. LYNCH-WALSH: I'm sorry, what are you
9 suggesting?

10 MS. FERTIG: I'm suggesting that you write a
11 letter on behalf of the of audit committee with
12 the correct motion and ask for a response to be
13 presented at the next meeting.

14 DR. LYNCH-WALSH: I think if we don't pass a
15 motion they don't track it.

16 MS. FERTIG: Okay.

17 DR. LYNCH-WALSH: I'll write the letter with
18 the motion. That's fine. But I think we need to
19 pass -- Ms. -- Ruth?

20 MS. CARTER-LYNCH: The way you started out
21 doing it is cleaner. Let's just keep it clean
22 and not make it convoluted. Make the motion,
23 pass the motion, and wait for that response.

24 DR. LYNCH-WALSH: Okay. So the motion to
25 have staff respond to the motion we passed on

1 September 7th as written on page -- as captured
2 in the minutes on page 110.

3 MS. CARTER-LYNCH: Yes. And we keep it clean
4 because you're making a second motion and -- it's
5 done.

6 DR. LYNCH-WALSH: Right. And they'll have
7 this.

8 MR. DE MEO: Okay. I'll move. I'll move
9 that.

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

11 DR. LYNCH-WALSH: Okay. So moved by Mr. De
12 Meo, seconded by Ruth Carter-Lynch. Any further
13 discussion?

14 (No response.)

15 DR. LYNCH-WALSH: Okay. All in favor?

16 COMMITTEE MEMBERS: Aye.

17 DR. LYNCH-WALSH: Any opposed?

18 (No response.)

19 DR. LYNCH-WALSH: Okay. Motion passes
20 unanimously. Thank you very much. I'm just
21 making notes.

22 All right. So the next item was the HR and
23 Procurement Plan, which is C.

24 So we didn't get to look at this before. We
25 looked at -- some of this was submitted -- this

1 was the first thing that was submitted and I
2 believe at one of our special meetings it was
3 made clear that that was not what we expected,
4 that did not meet expectations, so then we got
5 this, which is an improvement but doesn't meet my
6 expectations for, say, scope of this audit. And
7 in light of where we are with the chief auditor
8 leaving at the end of March as it turns out
9 because he's using up vacation time, this, I
10 think, is potentially on hold pending what
11 happens in the department next. Because I don't
12 think we're going to get anything more detailed
13 than this in the next few weeks.

14 What do you guys think?

15 Because this is where we are. It doesn't
16 have everything. And it's, you know, kind of
17 skeletal.

18 Yes, Ms. Strauss?

19 MS. STRAUSS: Yes, so at this point I would
20 just like to, echoing your sentiment that the
21 chief auditor is leaving and we have a period of
22 transition here, I look at it as a period of
23 opportunity. And so with that being said, I
24 would like to make a motion to put out an RFP, a
25 request for a proposal, from an outside

1 independent accounting firm to do a comprehensive
2 enterprise risk audit. All of these items would
3 be within scope and as an audit committee we can
4 certainly make suggestions and recommendations as
5 to what that RFP would look like, what the scope
6 of services are and what we are looking for.

7 Because if we do not do a comprehensive
8 enterprise risk audit, the next chief auditor
9 will not know what the largest areas of focus
10 within this district should be. We have a
11 systemic problem in Broward County Schools and we
12 don't even know what we're dealing with. So
13 until we know and have the foundation of what we
14 are dealing with from an independent outside
15 auditor none of this is relevant to me. And,
16 quite honestly, I don't want data coming from
17 this internal auditor's office. I do not trust
18 it and I am not interested in it.

19 So I would like to make a motion, once again,
20 to put out an RFP for an enterprise risk audit
21 from an independent auditing firm.

22 DR. LYNCH-WALSH: Okay. She needs a second,
23 which --

24 MR. MENZUL: I'll second.

25 DR. LYNCH-WALSH: Okay. You're probably

1 going to have a pile of people.

2 All right. So moved by Strauss, seconded by
3 Menzul. And now discussion.

4 MS. CARTER-LYNCH: Well, my point is, every
5 time we ask for something like that, though,
6 we're talking about money. So we have to be
7 really cognizant of the fact that the district is
8 pretty much broke.

9 DR. LYNCH-WALSH: Well, we'll get to that.

10 MS. STRAUSS: Can I?

11 DR. LYNCH-WALSH: Yes.

12 MS. STRAUSS: Yes, so I appreciate that
13 sentiment and I nothing more want to be a good
14 financial steward. So I believe that it's
15 garbage in, garbage out, and that's what we have
16 right now, Dr. Lynch, a bunch of wasted -- wasted
17 efforts, money, so on and so forth. We need it
18 done right. We need to spend the money on it.
19 You get what you pay for. We need to spend the
20 money on this audit so we know what we're dealing
21 with. And then, as I watched the board meeting
22 or the workshop the other day, Dr. Licata did
23 speak to the need to be trimming down the
24 organization structure, head count, so on and so
25 forth, the entire audit department here could

1 potentially, they can come back and say you can
2 cut 75 percent of it and outsource it in a more
3 cost efficient way.

4 MS. CARTER-LYNCH: I just want you -- I'm not
5 disagreeing.

6 MS. STRAUSS: Okay.

7 MS. CARTER-LYNCH: Okay? For me, the first
8 thing is we need to make sure, if we're going to
9 do it, we're going to do it right. We need to
10 just make sure we have the funds to do that.
11 That's my biggest concern.

12 DR. LYNCH-WALSH: So we'd have to come up
13 with something that's cost neutral.

14 Mr. De Meo?

15 MR. DE MEO: So while I agree with most of
16 the sentiments expressed by Ms. Strauss, I think
17 we need to go back and define what --

18 MS. FERTIG: Excuse me, can you speak closer
19 to your microphone, please?

20 MR. DE MEO: Is that better?

21 MS. STRAUSS: You're not on. There you go.
22 He's on.

23 MR. DE MEO: So I'll repeat what I said. I
24 agree with most of the sentiments that were
25 expressed by Ms. Strauss, but I think we need to

1 go back and talk about what enterprise risk
2 management is. First of all, it's a management
3 function and there has to be somebody in charge
4 of that. The internal audit works with
5 enterprise risk management to the extent that it
6 audits risk areas that are deemed high enough
7 that need attention. The enterprise risk
8 management is the responsibility of the board to
9 oversee enterprise risk management, and it's a
10 critical function. So the best you could do is
11 audit the process if there is a written process
12 in place.

13 So what I would suggest is that we continue
14 to focus on the areas like Ms. Strauss says in
15 the past that need attention and to insist that
16 we get a detailed, and I think Ms. Strauss
17 mentioned this, detailed risk assess -- risk
18 assessment matrix from which we can discharge our
19 responsibility as an audit committee. But to
20 broadly ask for an RFP for ERM at this time I
21 think wouldn't be our -- you know, it wouldn't be
22 the best arrow in our quiver right now.

23 DR. LYNCH-WALSH: Okay. Ms. Strauss?

24 MS. STRAUSS: I'm not asking for management,
25 I'm asking for an audit of the entire enterprise.

1 And with that being said, I don't believe, Mr. De
2 Meo, that we have had transparency into all
3 functions of this district. And I would like
4 somebody independent to come in and be able to
5 rip that up and do their jobs to help us
6 understand what they are. I do not trust what
7 information has been reported to us from the
8 chief auditor in my tenure here. And so with
9 that being said, I want it done independently
10 from outside and it's a three-month process on
11 average.

12 DR. LYNCH-WALSH: The solicitation process.

13 MS. STRAUSS: No, no, the actual work.

14 DR. LYNCH-WALSH: Oh. So what I'm saying
15 though is, solicitations from start to finish
16 take three months and then if that process is
17 three months, but, actually -- so if I can
18 clarify, so the -- the potential problem is, one,
19 it's got to be cost neutral. The other problem
20 that Mr. De Meo mentioned is, you can do that
21 audit, but if there isn't somebody that knows
22 what to do with it --

23 MR. DE MEO: We should be talking to who's in
24 charge of risk management and that point about
25 the reliability of the data and the information

1 is very important. That is that dais's
2 responsibility. Our responsibility is to assess
3 the risk through the internal auditor and make
4 sure the operational and the financial related
5 internal audit function uncovers whatever it is
6 we need to undercover.

7 I'm afraid we won't get what we want. And I
8 agree with you, we want to have reliable
9 information, but an enterprise audit is not going
10 to give that.

11 MR. MENZUL: Point of information.

12 MR. DE MEO: And the cost of that, you have
13 no -- first of all, it's such a broad thing,
14 it's -- and I'm going to say this. It's a term
15 that was overused 10 years ago and it's one of
16 the buzz words with DEI and what's the other one,
17 ESG --

18 MR. MENZUL: Point of order. Point of order.
19 This is irrelevant.

20 MR. DE MEO: Sir, I'm not done yet.

21 DR. LYNCH-WALSH: He has the floor and it's
22 extremely relevant.

23 MR. DE MEO: So I suggest that we use rifle
24 shots to focus our attention on what really is
25 important. This is important. There's no

1 question. I agree with Ms. Strauss. But we
2 should be -- we should first start with the head
3 of ERM and find out what the process is, confer
4 with whichever auditor we have and then go
5 forward. But right now, just to call for an
6 audit like that, we asked for a budget. We spend
7 millions of dollars on outside auditors and I'm
8 not sure that it's --

9 MS. STRAUSS: I don't want to do that.

10 DR. LYNCH-WALSH: No, no, no. What he's
11 saying is, when we get to that item, I don't
12 think that we've seen all of the costs.

13 So to that point -- so the question that's
14 been raised, because my concern with this idea is
15 when we -- let's say we get it, who do we give it
16 to? Who's in charge of it? So I'm going to ask
17 the question, who would -- because it used to be
18 Brian Katz was in charge of enterprise risk
19 management for a hot minute and then when he
20 didn't become the interim superintendent he
21 disappeared. So who is in charge of enterprise
22 risk management for this district, Mr. Jabouin?

23 MR. JABOUIN: Madam Chair, I don't have that
24 response now. It was indeed under Mr. Katz when
25 he was here, but I don't know.

1 DR. LYNCH-WALSH: Wait. Oh, no, no. Hold on
2 I'm going to ask follow-up questions.

3 There is a department called risk management,
4 though; correct?

5 MR. JABOUIN: Correct, Chair.

6 DR. LYNCH-WALSH: And who's over risk
7 management now?

8 MR. JABOUIN: So Aston Henry is the Director
9 of Risk Management.

10 DR. LYNCH-WALSH: Yes, and who is over Aston
11 Henry?

12 MR. JABOUIN: I believe that he reports --
13 I'm not sure.

14 DR. LYNCH-WALSH: He reports to the
15 superintendent. Okay. Let's go pull up the org
16 chart, because I think I know where this goes.

17 MS. STRAUSS: I mean, this is crazy.

18 DR. LYNCH-WALSH: Right. But that's -- but
19 what I'm saying is, is that, we would be handing
20 it to whom to deal with? That is the real
21 concern. No one's disagreeing with you, Jaclyn.
22 And just so you know, he's not disagreeing with
23 her. It's the -- timing is everything.

24 MS. STRAUSS: Whoever is task assigned in the
25 intermediary. Whoever is task assigned the chief

1 auditor position will be intermediary between the
2 external accounting firm and this internal audit
3 department.

4 DR. LYNCH-WALSH: But they may not be still
5 task assigned in September.

6 MR. MENZUL: Madam Chair.

7 DR. LYNCH-WALSH: Yeah, hold on. I'm pulling
8 the org chart. One second. I heard Marte, I
9 believe that is correct. So someone pulled up
10 the org chart before, risk management falls under
11 Judy Marte?

12 MR. JABOUIN: Madam Chair, that answer is,
13 yes.

14 DR. LYNCH-WALSH: Okay. But now I'm curious,
15 I want to actually go see.

16 MS. ARCESE: It's on page 11.

17 DR. LYNCH-WALSH: 11? Thank you.

18 MS. STRAUSS: Correct me if I'm wrong, but
19 she was named in the grand jury report?

20 DR. LYNCH-WALSH: Yeah.

21 MS. STRAUSS: Yes, she was? And she's
22 overseeing risk management for Broward County
23 Schools?

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

25 MS. STRAUSS: Okay. That, right there is why

1 I have a huge problem.

2 DR. LYNCH-WALSH: Right. But not everybody
3 knew that. That's why I wanted to make that
4 clear.

5 MS. STRAUSS: Well, thank you for making that
6 clear. I will be clear that I got confirmation
7 that she was named in the grand jury report,
8 she's still inside this school district. Hence
9 the need for an external independent audit. It's
10 really not that hard.

11 MR. MENZUL: Also, I move to fire her.

12 DR. LYNCH-WALSH: Okay. We have a motion.

13 MS. STRAUSS: I second that.

14 DR. LYNCH-WALSH: Hold on. No, no, no, we're
15 not going to do it like with the school board.
16 We have one motion at a time. One at a time. I
17 didn't hear the word substitute or amendment. We
18 still have one motion.

19 Okay. All right. So the motion on the floor
20 that we are discussing is to conduct an
21 enterprise risk audit of the entire district by
22 an independent external firm. It seems like we
23 need to, maybe, specify -- have some specificity.

24 MR. MENZUL: Madam Chair.

25 MS. STRAUSS: No, an independent public

1 accounting firm with an audit function.

2 MR. MENZUL: I think what I'm noticing,
3 actually -- Mr. De Meo, from looking at a lot of
4 your comments, particularly this in this yellow
5 one, you know, for this motion that we just went
6 over and the one from the last meeting in person,
7 I think part of the disagreement between you and
8 Ms. Strauss is that, you know, she wants to go
9 external whereas you want to, you know, kind of
10 keep it internal and use the staff we have. My
11 concern is, I don't think the current staff that
12 we have for a lot of these things really would be
13 able to execute on what you're talking about.

14 DR. LYNCH-WALSH: I'll clarify. So there's
15 two things. He's not disagreeing -- he's
16 disagreeing on the timing of an external audit.
17 The internal staff are the ones, in theory, we
18 have staff being paid, there's a risk management
19 function that I don't think anyone's doing
20 enterprise risk management at all.

21 MS. STRAUSS: No one.

22 DR. LYNCH-WALSH: And that's something we
23 could get an answer to at the next meeting. So
24 for the time being, right now, if there's no
25 further discussion, we can go ahead and vote.

1 The timing of this is like part two.

2 So if we want to get the concept out there so
3 that the board, at least, here's enterprise risk
4 audit; what's that? It's in alignment with the
5 COSO model and applying that and Ms. Strauss
6 since she got on here has been talking about
7 Sarbanes-Oxley, so it's all part and parcel in
8 creating a strong system of internal controls.
9 Not internally, Mr. De Meo's not saying
10 internally, but there is an internal function
11 that is supposed to be doing risk management.

12 MR. MENZUL: But Mr. De Meo compared it to
13 DEI and ESG. I'm just not sure how -- I get
14 where he's coming from, but how is that really
15 similar?

16 DR. LYNCH-WALSH: That's not what he was
17 saying. He was saying that, you know, it's a
18 broad --

19 MS. STRAUSS: It's a buzz word is what he was
20 saying.

21 MR. DE MEO: We don't even know what our risk
22 management, who's in charge; we don't know what
23 the process is; we don't know if we've already
24 covered areas that are typically done.

25 MS. STRAUSS: We do. We do.

1 DR. LYNCH-WALSH: Okay. One motion at a
2 time, one person talking at a time.

3 MS. STRAUSS: Nathalie, please speak to the
4 email that we got back a response from the chief
5 auditor when I asked the question if an
6 enterprise risk audit was done.

7 DR. LYNCH-WALSH: Oh, the answer was, no.

8 MS. STRAUSS: The answer was, no, none.

9 MS. FERTIG: Nathalie?

10 DR. LYNCH-WALSH: Yeah, Mary --

11 MS. STRAUSS: The answer was no.

12 DR. LYNCH-WALSH: Mary, you're up.

13 MS. FERTIG: Okay. I have brief comments on
14 all sides. I'm introducing another topic that
15 I'm hoping you can answer the question to. We
16 spent a lot of time last time talking about the
17 search for a new auditor, the job description,
18 inside, outside, what to do in the interim
19 period. To me, all these issues are related
20 because we're coming to a period where we can
21 kind of determine how to move ahead with the
22 audit function of the school district. So can we
23 just get a quick update, did you get any response
24 from the motion that was made at the last meeting
25 regarding the job description, the suggestion of

1 using an outside firm, interim, or any of those?
2 Was there any response to anything that you
3 brought to the board?

4 DR. LYNCH-WALSH: Yes and no. And that's on
5 the agenda later on. Right now we have a motion
6 on the floor about --

7 MS. FERTIG: I understand that. Just in
8 context of this motion I'd kind of like to know
9 where we are.

10 DR. LYNCH-WALSH: So Mr. Azzarito said he
11 would be at the meeting today. The board was on
12 board with revising the job description. They
13 realized that they did not get what they -- I
14 don't know why someone thought they were going to
15 get what they were going to get with that job
16 description. So they're going to retool the job
17 description. It was unclear whether the audit
18 committee would be involved in screening. They
19 seemed to be on board with the audit committee
20 interviewing. And my thing is, if you're not
21 involved in the front end, we could be
22 interviewing people we would have never screened
23 as -- you know, to be finalists or even qualify.
24 That could happen. So that's kind of where we
25 left off. And it was also unclear whether the

1 audit committee would be involved in revising the
2 job description and whether they would get
3 someone external. Because HR still thinks that
4 they can screen.

5 MS. FERTIG: Well, I thought Ms. Strauss had
6 also suggested and maybe I'll search the notes
7 while we're talking, the context of bringing an
8 external person in to oversee these functions
9 until we have a new auditor.

10 MS. STRAUSS: Yeah.

11 DR. LYNCH-WALSH: Right. But that is -- that
12 would be in the interim.

13 MS. STRAUSS: So they told us that in the
14 interim, Mary -- they told the public, because I
15 listened to the meeting, that somebody would be
16 task assigned in the interim period. There was
17 no discussion of -- of moving our audit function
18 externally. They did not get there for whatever
19 reason.

20 MS. FERTIG: Okay. All right.

21 MS. STRAUSS: There was comments by Dr. Zeman
22 who said a chief auditor's role is not that
23 necessarily of accounting, but maybe more in
24 leadership, which I take as a -- I took it as a
25 complete and total insult to this entire audit

1 committee that dedicates their time, from a
2 professional standpoint. And also Dr. Zeman
3 publicly made a comment that he didn't want us as
4 audit committee members part of the interview
5 process.

6 DR. LYNCH-WALSH: Or the selection process.

7 MS. STRAUSS: Or the selection process.

8 Now, he was outvoted, but at the end of the
9 day it was put out there. And that's extremely
10 insulting to people that are sitting in this room
11 as volunteers dedicating their time as
12 professionals to hear words coming like that from
13 a board member.

14 DR. LYNCH-WALSH: Okay. So Mary.

15 MS. FERTIG: That's very helpful in context
16 of my thought process on this motion and where we
17 need to go.

18 DR. LYNCH-WALSH: Okay. And I'll give you a
19 date. So the only date before the chief auditor
20 leaves that they could task assign somebody would
21 be March -- I think it's March 12 is the meeting.
22 And so there isn't -- I don't know what vehicle
23 they could use to get an external firm. And I'm
24 a little concerned if they were doing it in such
25 a short term what firm they might pick --

1 MS. STRAUSS: Uh-huh.

2 DR. LYNCH-WALSH: -- given, you know, what we
3 have to choose from.

4 So it looks like it may be task assignment in
5 the short-term and then an external firm to, you
6 know, potentially outsource the leadership
7 position for an intermediate term. But I think
8 they understood that they needed to vote on the
9 12th at least for the task assignment. And, like
10 I said, I'm not sure that they have the vehicle
11 to pick -- to do a competitive -- I know they
12 can't do a competitive solicitation by March
13 12th. That, I know. So I'm not sure what would
14 happen if we try to go external.

15 So, hopefully, that gives you the context.

16 MS. FERTIG: Yes, I think just repeat the
17 motion. Thank you so much.

18 DR. LYNCH-WALSH: Okay. Jaclyn, one more
19 time.

20 MS. STRAUSS: Well, actually, Nathalie, I
21 wanted to ask you, is there -- other than an RFP
22 is there some other solicitation we can do that
23 would be a faster timeline?

24 DR. LYNCH-WALSH: No, because then we get
25 into things like piggybacking, sole sourcing, and

1 we already have the state, the DOE OIG breathing
2 down on top of us. So we want it to be clean.
3 They do have, you know, the cadre so to speak of
4 external firms, not for this, not for this, but I
5 could -- I could potentially see a problem being
6 created where they go, oh, well we could, you
7 know, use this contract, dah-dah-dah. Right.
8 So --

9 MS. STRAUSS: No, this is a fresh RFP. No.

10 DR. LYNCH-WALSH: Right. So that's what I'm
11 saying. I don't think that going external in the
12 short-term is feasible.

13 MS. STRAUSS: No, no, no. I meant for this
14 solicitation for an enterprise risk audit.

15 DR. LYNCH-WALSH: Oh, yeah, yeah, yeah, that
16 definitely needs to be a new one. Yes.

17 MS. STRAUSS: Okay. But there is no other
18 vehicle to make the selection process quicker,
19 like call it something else? Like similar to an
20 RFP? No? Okay.

21 All right. That's fine. This is government.
22 I understand that.

23 So my motion is to put out an RFP for an
24 external public accounting firm with an audit
25 function specifically with experience in the

1 education sector to do an enterprise risk audit
2 of Broward County Public Schools.

3 MR. JABOUIN: Madam Chair, sorry to
4 interrupt. I'd like to repeat that in one
5 second, please.

6 DR. LYNCH-WALSH: I will be actually relaying
7 that to you.

8 MR. TURSO: I have a friendly -- I think it's
9 a friendly amendment?

10 DR. LYNCH-WALSH: If you're going to add on
11 to it; yes.

12 MR. TURSO: Change something or remove
13 something. I just want to know if we can remove
14 the education part. I feel that's going to limit
15 us.

16 MS. STRAUSS: There are firms out there,
17 public firms, and not just the big ones, second
18 tier, third tier public accounting firms that
19 specifically have this department. Because
20 believe it or not, Mr. Turso, there are other
21 districts in this country with the same similar
22 problems.

23 MR. TURSO: If we can go outside the state,
24 okay, I guess you're right.

25 MS. STRAUSS: It's a public accounting firm

1 they can practice wherever. They have offices
2 everywhere.

3 MR. TURSO: Thank you for the clarification.

4 DR. LYNCH-WALSH: Okay. All right. So you
5 want to put out an RFP, and I'm paraphrasing
6 until I get the recording or transcript, put out
7 an RFP, external public accounting firm with an
8 audit function and a specialization in education
9 to conduct an enterprise risk audit of Broward
10 County Public Schools. Those are like the tenets
11 of this. The exact wording we will pull from --
12 and I should be recording myself, actually. But,
13 yeah, we're not going to get into where the
14 motion that is passed is not reflected in what
15 gets passed on to staff.

16 So then the next step from motions from here
17 is they go to the chief of staff's office and
18 then the board is supposed to respond. However,
19 the next meeting is March 12th. So I just want
20 to confirm that I can get a draft of the
21 transcript.

22 MR. MENZUL: Isn't it March 14th?

23 DR. LYNCH-WALSH: It could be the 14th. I'm
24 not good with dates. Which one is it? Hold on,
25 let me look.

1 MS. CARTER-LYNCH: It's the 12th because the
2 11th is on a Monday and the 12th is on a Tuesday.

3 MR. MENZUL: Our meeting?

4 DR. LYNCH-WALSH: Not our meeting. Our
5 meeting is the 14th. I'm talking about, I will
6 be in front of the board as the chair. No, no,
7 we are on the same page.

8 MR. MENZUL: Our meeting, is that virtual?

9 DR. LYNCH-WALSH: No, it's in person. So my
10 question is, am I able to get the recording -- I
11 should be able to get the recording tomorrow,
12 really, so I can play back and transcribe the
13 motion. When will the recording be available?

14 MR. JABOUIN: Madam Chair, I believe it will
15 be ready tomorrow. But if you could give us
16 Monday at the latest? But I do believe tomorrow
17 it will be ready.

18 DR. LYNCH-WALSH: Okay. And then the draft
19 transcript? It takes a couple weeks? Oh, no?
20 Okay. When is that available, Mr. Jabouin?

21 MR. JABOUIN: So that will be available
22 within about two weeks, the transcript. We can
23 place a rush on it at an additional cost and that
24 will get it there a little bit faster but we do
25 need to give them time to go through their review

1 protocols at United Reporting.

2 DR. LYNCH-WALSH: Okay. All right.

3 Recording it is to make sure that I capture the
4 thing as it was said. And then I -- I, the
5 chair, as I'm supposed to per policy 1070, will
6 send it to advisory, whatever that email address
7 is, and copy the chief of -- Office of the Chief
8 Auditor on it.

9 Okay. Oh, we've got to vote. Sorry.

10 All right. Any further discussion? Mr.
11 Medvin?

12 MR. MEDVIN: Yeah.

13 DR. LYNCH-WALSH: I think I hear Mayersohn.
14 Medvin and then Mayersohn.

15 MR. MEDVIN: It seems to me that the wording
16 as you're describing it implies to me that we, as
17 the committee, are voting to issue an RFP for
18 this audit. I believe that's not what we can do.
19 I believe, correct me if I'm wrong, that we are
20 going to pass this motion asking the board to
21 issue the RFP to carry this forward.

22 DR. LYNCH-WALSH: Okay. So are you making a
23 friendly amendment to say recommend it?

24 MR. MEDVIN: Not just amend it, I want to
25 understand the procedure.

1 DR. LYNCH-WALSH: No, no, recommend the
2 school board put out an RFP. So we need a
3 friendly amendment to put in the words recommend
4 the school board put out an RFP.

5 MR. MENZUL: It doesn't need to say
6 recommended. According to Robert's Rules of
7 Order it's assumed that you're recommending it.
8 So we don't have to -- we don't have to make
9 ourselves subservient and say, please, board we
10 recommend this. We can -- you know, a
11 recommendation can also be a demand.

12 MS. CARTER-LYNCH: Can I? Can I? May I?
13 Are you finished?

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

15 MS. CARTER-LYNCH: Okay.

16 DR. LYNCH-WALSH: Oh, Mayersohn. I'm sorry,
17 I have Mayersohn first.

18 DR. CARTER-LYNCH: Okay. Go ahead.

19 DR. LYNCH-WALSH: Mr. Mayersohn?

20 MR. MAYERSOHN: Yeah, the -- and maybe this
21 is a friendly amendment or not to the main
22 motion, but simultaneously or concurrently as
23 we're asking for an RFP which we may or may not
24 get, I would be concerned in, what is the current
25 practices that are in place, who's responsible

1 for risk management --

2 MR. DE MEO: I agree.

3 MR. MAYERSOHN: -- all those things, because
4 we haven't gotten those answers today.

5 DR. LYNCH-WALSH: Right. And that would be
6 the second motion, to have people here either at
7 our March or -- I think we're going to need two
8 meetings in April. Sorry.

9 MR. MAYERSOHN: Well, if we could add it to,
10 in other words, as we're asking for an RFP, and,
11 again, if you want to separate it, that's fine.
12 I mean, we're asking for one thing and we don't
13 even know at this point who is responsible. And
14 it would be interesting to -- you know, we're
15 asking somebody to put out an RFP, how does that
16 firm go out and who do they ask, who do they
17 report to, you know, how do they derive any
18 questions they may have?

19 DR. LYNCH-WALSH: Okay. So, and this is why
20 it's so hard to capture.

21 Ms. Carter-Lynch, I'll call you Dr. Lynch
22 today.

23 MS. CARTER-LYNCH: Whatever. I'll answer to
24 whatever. I just want to make some
25 clarification. Mr. Medvin, are you making the

1 recommendation or are you just trying to clarify?

2 MR. MEDVIN: I'm clarifying. Because I don't
3 believe we, as a committee, can demand an RFP. I
4 don't think that's how the system works.

5 DR. CARTER-LYNCH: And we can't -- I mean, we
6 are not a governing function of the school board.
7 The school board governs everybody.

8 MR. MEDVIN: That's right. But the wording
9 of the original motion, as I understood it, was
10 to do an RFP. And I don't think that's the case.

11 DR. LYNCH-WALSH: Okay. So just to clarify,
12 we're advisory. We can recommend they put out an
13 RFP and they can go, yeah, no.

14 So, Mr. De Meo?

15 MR. DE MEO: So I'm not going to be able to
16 vote for this because I think the -- the correct
17 process is to get our new internal auditor on
18 board and then confer with Dr. Licata and perhaps
19 the school board and bring down the risk
20 management ERM head and learn about the process.
21 A lot of these functions are not auditable,
22 they're just management functions. And I don't
23 want to see us, you know, waste a lot of time and
24 effort and money.

25 It is the board's responsibility, the board's

1 responsibility, to appoint and oversee the ERM.
2 Until I can satisfy myself about what it is
3 they're doing, what the processes are, and have
4 the input from the new internal auditor, I just
5 can't vote for this.

6 DR. LYNCH-WALSH: Okay. So Jaclyn had her
7 hand up then you, oh, and then Peter.

8 MR. TURSO: I'm last.

9 DR. LYNCH-WALSH: What?

10 MR. TURSO: I'm last.

11 DR. LYNCH-WALSH: Okay. All right. Jaclyn?

12 MS. STRAUSS: I come in peace here. But my
13 sentiment is, I don't believe that a new hire
14 should be made for a permanent chief auditor for
15 this district before they actually know what
16 they're getting into; okay? And I, actually, am
17 going to vote and suggest that this district
18 outsource this function.

19 DR. LYNCH-WALSH: Not in this motion.

20 MS. STRAUSS: I'm sorry, the chief auditor
21 and the audit department function rather than
22 make an internal hire. That is -- that is my
23 professional judgment and strong feeling that
24 that is how this district will move forward.

25 DR. LYNCH-WALSH: Okay. Before you -- I'll

1 go to you.

2 So we have two concepts, and that is part of
3 the later discussion, that one, about the
4 enterprise risk audit, which Mr. De Meo's
5 objection is the timing. Mr. Mayersohn pointed
6 out, you know, wanting to get a feel, to know
7 what we currently have, which I completely agree
8 with. And I do not think the two things though
9 are mutually exclusive, because as we were
10 discussing about 10 minutes ago, you can ask for
11 the audit and also ask that at the next meeting
12 we get the head of enterprise risk -- whoever's
13 in charge of that function, what do they do,
14 where -- you know, where are we? What kind of --
15 what do they do.

16 MS. STRAUSS: I think we got the answer.
17 They do nothing.

18 DR. LYNCH-WALSH: Well, there hasn't been an
19 audit, but we don't know what they -- you need to
20 sometimes get confirmation and then you have the
21 foundation from which to get traction with where
22 we want to go. Yes.

23 MS. CARTER-LYNCH: You pretty much answered
24 my -- you know, answered my concern. It was
25 like, fist of all, these things -- two things can

1 happen at the same time.

2 DR. LYNCH-WALSH: Right.

3 MS. CARTER-LYNCH: We do not have to be
4 either-or.

5 DR. LYNCH-WALSH: Right.

6 MS. CARTER-LYNCH: We can, like you said,
7 let's finish this first motion.

8 DR. LYNCH-WALSH: That, too.

9 MS. CARTER-LYNCH: Keep it clean. And then
10 we can go to whatever next step we want to take.
11 Because I think we're convoluting to much right
12 here because I'm actually totally lost at this
13 point as to what the clear motion is. I do know
14 what Jaclyn said, but what the clear motion is
15 and what we need to second and what we need to
16 vote on, so can you let us know where, exactly
17 where we are with this?

18 DR. LYNCH-WALSH: Okay. And then Peter and
19 then I'm going to read it, because I'm going to
20 call the question on myself and you know how much
21 I love that.

22 MS. FERTIG: Nathalie, I have a comment just
23 before.

24 DR. LYNCH-WALSH: Peter -- Peter had his hand
25 up first and then I'll come right back to you.

1 MS. FERTIG: Okay. That's fine.

2 DR. LYNCH-WALSH: Okay. Thanks. Peter?

3 MR. TURSO: So I'm going to take a phrase out
4 of Ms. Strauss's book and say I come in peace. I
5 kind of like that. Ms. Strauss, in an effort to
6 better understand, give me an example of
7 something that we would perhaps believe we would
8 find egregious that would in the end be
9 beneficial to our school as a product of this
10 ERA?

11 MS. STRAUSS: Okay. So, first of all, let me
12 just clarify that the role of an auditor and the
13 outcome of the audit is they're not looking for
14 any criminal action; right? They are coming in,
15 they are looking at the books to see if there is,
16 you know, if they are clean or not. Can I give a
17 clean opinion on them or not? An enterprise risk
18 audit will expose the areas of weakness, so
19 whether it be procurement, whether it be the way
20 internal school funds are handled --

21 MR. TURSO: Okay. Let me interrupt you. So
22 lets use procurement as an example, because I
23 think that's absolutely paramount. Give me an
24 example of something that you could perhaps find
25 if we go forward with your -- if we got lucky and

1 everything was approved, what would be something
2 we would find? Give me an example -- for example
3 --

4 MS. STRAUSS: They'd look at all of the
5 processes on how the approval process -- from the
6 approval process -- from start to finish on how
7 the procurement process happens here at Broward
8 County Schools.

9 MR. TURSO: So they are looking at the
10 process. So like, for example, if I was privy to
11 the fact that there was a bid for something that
12 was 3.1 million and there were multiple people
13 that could do the job but for some reason only
14 one company bid --

15 MS. STRAUSS: Correct. They would uncover
16 that.

17 MR. TURSO: And that 3.1 was probably
18 slightly more than double the prevailing rate, is
19 this something that this ERA would uncover?

20 MR. DE MEO: No, it wouldn't, Mr. Turso.
21 That is not what ERA does.

22 MR. TURSO: It would not?

23 MR. DE MEO: No. It is not.

24 MR. TURSO: Thank you.

25 MR. DE MEO: That's what I mean by focus.

1 That's what the internal audit department does.
2 It assesses the risks and tells us what to audit.
3 ERA is not that.

4 MR. TURSO: That's what I wanted
5 clarification on. That's what I wanted
6 clarification on.

7 DR. LYNCH-WALSH: Okay. Because we're
8 starting to comingle audit types --

9 MR. TURSO: No, no, I'm getting
10 clarification. If we're going to vote on it I
11 want to make a coherent -- I want to make an
12 intelligent vote if it's not going to do what I
13 feel should be on there.

14 DR. LYNCH-WALSH: Right.

15 Okay. Mary, and then we've got to wrap this
16 up because now we're like half an hour behind
17 where I thought we'd be.

18 Mary? Ms. Fertig?

19 MS. FERTIG: Thanks, Nathalie. Okay. So I'm
20 wondering that if we're meeting again in two
21 weeks and that's in person; correct?

22 DR. LYNCH-WALSH: Yes.

23 MS. FERTIG: And I'm inclined to think that
24 Ms. Strauss has got some good ideas about doing
25 kind of what I see as doing a comprehensive

1 overview simultaneously with hiring a new auditor
2 or determining what direction to go with that, is
3 it possible for us to defer this motion for two
4 weeks, get it written out, get the person there
5 to address a lot of these questions, and vote on
6 it at that time?

7 And, if so, I'd just like to make a motion to
8 defer for a time certain on March 14th.

9 DR. LYNCH-WALSH: Okay. So, yes. And,
10 actually, because I can still report to the board
11 that we've discussed this --

12 MS. FERTIG: Yes.

13 DR. LYNCH-WALSH: -- and that we would like
14 to have someone from risk management, whoever's
15 in charge of the enterprise risk management
16 function at our March 14th meeting. So we can
17 still get the ball rolling without passing a
18 motion that we're kind of, you know, not all
19 together on, and to Ruth's point we would have to
20 rewrite at this point, and we would address all
21 the concerns about the timing and where are we --
22 where is the district on this function.

23 So, from a Robert's Rules standpoint I think
24 we can either vote or she can withdraw.

25 MS. FERTIG: Or can we defer? Defer to a

1 time certain at the beginning of the meeting on
2 March 14th so this doesn't get lost.

3 DR. LYNCH-WALSH: Right. It won't get lost,
4 but I think I already committed to someone else
5 to start the meeting for the agenda items that we
6 already have in play. But I only have policies.
7 We can look at a time certain either way.

8 MS. STRAUSS: Can I just explain to Mr. Turso
9 like just a quick Google search because I want to
10 give you the most simplistic definition of what
11 I'm trying to get at? A risk audit is a process
12 that allows companies to assess potential threats
13 to their operations and growth. Risk audits give
14 companies the chance to measure their ability to
15 respond to threats. A risk audit can be most
16 successful when the auditor is prepared, thorough
17 and impartial.

18 MR. TURSO: Thank you for that clarification.
19 I think my position on that is we could -- we
20 already know most of it. And by me using that
21 example as the \$3.1 million contract with the
22 single bidder when there were other people that
23 would have done it, I think we already know what
24 the problem is just by that. So I'm leery to
25 spend money on another outside company that's

1 basically going to tell everybody what they
2 already know and where is it going to go? I feel
3 if we get right to it, right to, for example,
4 that 3.1, if we get right to it and find out,
5 okay, well, why did that happen? Oh, that
6 happened because so-and-so made this decision.
7 Okay. Well, so-and-so's a problem, and then do
8 it like that, again, internally. Whether -- how
9 it goes about internally is a different problem,
10 which isn't part of this particular motion, but,
11 thank you, I'm very glad that everybody clarified
12 that for me.

13 DR. LYNCH-WALSH: Okay. So, yeah, Mary, do
14 you want to make a motion to defer?

15 MS. FERTIG: Yeah, I want to move to defer to
16 a time certain on the 14th. Or not a time
17 certain, I just want it to go to the front of the
18 meeting somewhere so we make sure we get to it
19 and deal with it on the 14th, with all the people
20 that we need there to provide the information we
21 need to make a good decision.

22 MS. CARTER-LYNCH: And I'll second.

23 DR. LYNCH-WALSH: Okay. So that effectively
24 becomes a substitute motion.

25 MS. CARTER-LYNCH: Right.

1 DR. LYNCH-WALSH: Okay? Which is moved by
2 Fertig, seconded by Carter-Lynch to defer this
3 discussion to a time certain with all the
4 necessary people there on March 14th at our next
5 meeting.

6 Any further discussion? Please, no.

7 MR. MENZUL: I vote no.

8 DR. LYNCH-WALSH: No, no, I said any further
9 discussion.

10 And then now all in favor.

11 And I'm going to have to do a roll call, I
12 think. Mr. Jabouin, we're going to roll call
13 because I think we're going to be split.

14 MR. JABOUIN: I'm sorry, Madam Chair. Could
15 you kindly repeat the question?

16 DR. LYNCH-WALSH: Okay. Never mind.

17 Ms. Carter-Lynch?

18 DR. CARTER-LYNCH: Yes.

19 DR. LYNCH-WALSH: Okay. Ms. Strauss?

20 I'm going around the room and then I'm going
21 to take the people. It's the motion to defer. I
22 was asking Mr. Jabouin who wasn't paying
23 attention to do a roll call. So I can see
24 everybody, I'll just do it myself.

25 Ms. Carter-Lynch was, yes. Ms. Strauss is

1 going to be a, no.

2 MS. STRAUSS: No.

3 DR. LYNCH-WALSH: Hold on. Mr. De Meo?

4 MR. DE MEO: Is it, yes --

5 DR. LYNCH-WALSH: To deferring.

6 MR. DE MEO: Yes.

7 DR. LYNCH-WALSH: That's the substitute
8 motion. Okay. De Meo is a, yes.

9 Walsh; I'm a, yes.

10 Mr. Medvin?

11 MR. MEDVIN: Yes.

12 DR. LYNCH-WALSH: Okay. Medvin.

13 Turso? We're just deferring until March 14th
14 and then --

15 MR. TURSO: Deferring the motion that we were
16 discussing?

17 DR. LYNCH-WALSH: Yes. That's all this is.

18 MR. TURSO: Then, yes, I want to defer.

19 DR. LYNCH-WALSH: Okay. And we're going to
20 pull in the people that can answer all the
21 questions so that when we do make the motion
22 we're fully informed.

23 You said, no?

24 MR. MENZUL: I'm a, no.

25 DR. LYNCH-WALSH: Okay. You don't vote as

1 much as I'm okay with it.

2 Hold on. Then I've got Medvin and Turso.

3 Okay. Mary you -- you made the motion, I'm

4 assuming you're a, yes?

5 MS. FERTIG: Yes.

6 DR. LYNCH-WALSH: Okay. So Fertig.

7 And Mr. Mayersohn?

8 MR. MAYERSOHN: Yes.

9 DR. LYNCH-WALSH: You're voting, yes?

10 MR. MAYERSOHN: Yes.

11 DR. LYNCH-WALSH: Okay. Motion passes, what

12 is that, 1, 2, 3, 4, 5 -- 6 to 2 in favor of

13 deferring until the next meeting and we will have

14 the people from enterprise risk management, so I

15 just want to make sure staff is clear on that.

16 Mr. Jabouin?

17 MR. JABOUIN: I'm sorry, I was just updating

18 Dr. Hepburn on a few matters. Can you kindly

19 repeat the question, Madam Chair?

20 DR. LYNCH-WALSH: We'll deal with it after.

21 Okay. So moving on -- I'll make sure they're

22 clear, because it's in the motion.

23 Okay. The next item up is, let's see, well,

24 that was C. D, Payroll-Athletics. I don't see

25 anything in here for discussion. I think we

1 asked for more information and we got a letter
2 from Patty Brown who wasn't the person that did
3 any of the things that were of concern back in
4 October. So are we good with that response?
5 Because then we can move on to the next letter.

6 MR. JABOUIN: Madam Chair, if I could just
7 add, what happened at the meeting was this
8 response that you have here was not included in
9 the original audit and there was an audit
10 committee member that asked to get it and that's
11 what that item is.

12 DR. LYNCH-WALSH: Okay. So I don't -- so
13 hearing -- hearing no discussion, I'm going to
14 move on.

15 All right. The next item is E, the Business
16 Support Center org chart. Now, for some insane
17 reason, I think because I'm very nearsighted,
18 despite being 54 I can actually read this, but I
19 don't know that everybody can, especially when
20 it's not in color. So I definitely appreciate
21 having the Business Support Center org chart, but
22 could we have it not, not looking like this where
23 the boxes are not reversed? So that it's black
24 and white. You can see the names, just put a --
25 you know, put a border around these shapes? Hold

1 on, I'll pull it up. So this is what it looks
2 like on screen, this is what it looks like live
3 and in person.

4 MS. CARTER-LYNCH: This is what mine looks
5 like.

6 DR. LYNCH-WALSH: That's something else.

7 DR. CARTER-LYNCH: That's something else?
8 Okay.

9 DR. LYNCH-WALSH: Okay. So I just want to be
10 clear, for follow-up on this, because this is
11 sort of a reference item, we need to be able to
12 read it in the printout. And my suggestion would
13 be to remove the color and just have boxes with
14 borders and have all the words be in black.
15 Okay. And then that way whenever we need to pull
16 it out we have something we can read.

17 Anybody else have anything or are we good on
18 that one?

19 (No response.)

20 DR. LYNCH-WALSH: Okay. I have a feeling
21 Peer Review we should probably discuss at the
22 next meeting because that's part and parcel with
23 a larger conversation. If we start it now we'll
24 never get to Property and Inventory and Internal
25 Funds.

1 Let's see. So Big 3 statement of work, I
2 think we did get a scope.

3 SMART Bond Project Data -- let me back out of
4 here. Because the thing that I want to get to is
5 the Detailed OCA Budget Costs. Because Mr. De
6 Meo asked and every update we get I don't think
7 gives us everything we need. So that's the other
8 item on here that I just wanted to look at. And
9 the rest of these, the Peer Review we can look at
10 as part of the larger discussion.

11 So we got -- wasn't there an updated -- no,
12 this is not -- so this is CRI and RSM, but to Mr.
13 De Meo's point, this doesn't capture all the
14 external auditors; does it, Mr. Jabouin?

15 MR. JABOUIN: Yes, these are the engagements
16 that we utilize the different firms for and the
17 costs of those engagements.

18 DR. LYNCH-WALSH: But I don't see S. Davis; I
19 don't see HCT; I don't see RS -- well, RSM is
20 there.

21 MR. JABOUIN: So S. Davis was not utilized
22 recently, so, within the last fiscal year.

23 DR. LYNCH-WALSH: Okay.

24 MR. JABOUIN: That was in the previous fiscal
25 year.

1 MR. DE MEO: So what do we spend currently;
2 best estimate? I mean, just the BTA sounded like
3 6, 7, \$800,000.

4 MR. JABOUIN: The core budget for the
5 outsourcing was 585,000. That also includes the
6 external audits done by MSL as well.

7 MR. DE MEO: So this shows 711 and 181
8 without Davis or others. That's 892.

9 MR. JABOUIN: So those are the -- this data
10 was provided -- if you're referring to, Mr. De
11 Meo, through the Chair, the SMART costs, those
12 were provided by Atkins to us on that.

13 DR. LYNCH-WALSH: Those are -- well, hold up.
14 Those are audit costs?

15 MR. JABOUIN: No, those were -- there was a
16 request regarding the SMART hard costs and the
17 soft costs. The audit costs are below that. So
18 you see the 40,000 all the way to the 230,000.

19 DR. LYNCH-WALSH: Okay. But why is that even
20 on there if it has nothing to do with audit
21 costs?

22 MR. JABOUIN: That was a request. The
23 request came together and we included all the
24 information in this page.

25 MS. STRAUSS: It was still money spent.

1 DR. LYNCH-WALSH: No, I know, but if you're
2 not paying attention -- so -- and then we also
3 got -- well, this is a separate thing. So
4 administration -- so this is additional
5 information. Administration, this is the Office
6 of the Chief Auditor, and I think this ties back
7 to -- that's RSM as far as Facilities. Hold on.
8 Let me go back here.

9 So when I did financial reporting or produced
10 any schedule in my former life you always had a
11 narrative explaining and introducing whatever the
12 attachments were. You didn't just send boards or
13 management random schedules with no context. And
14 you definitely would not comingle two things that
15 had nothing to do with each other.

16 So this is confusing and I still -- as Mr. De
17 Meo said, I don't think we captured all the costs
18 and I think historical costs would be useful.

19 Yes, Mr. De Meo.

20 MR. DE MEO: Yeah, it's a little confusing,
21 Mr. Jabouin. All right. On the second page it
22 shows for 2023-24 budget. It shows 3,223,911.
23 Does that include external consultants and CPAs
24 and so forth?

25 MR. JABOUIN: Yes, Mr. De Meo, it does except

1 the capital is not included in that. So the --

2 MR. DE MEO: The 230 is not?

3 MR. JABOUIN: Yes, the 230 is not; correct.

4 MR. DE MEO: And how much is the quarterly
5 BTA audit?

6 MR. JABOUIN: They all differ. I'd have to
7 go back to the data we previously provided to the
8 committee. Originally, they started off around
9 50,000 and then they became increasingly higher
10 and that was part of the information presented to
11 the board in November and December for the
12 decisions that they made.

13 MR. DE MEO: In one of the documents it said
14 it would cost \$420,000 and internally we could do
15 it for 150, the board had discussed that. So I'm
16 thinking it's north of 400,000. In fact, the
17 proposal we got to add just 100 sample items was
18 \$350,000. So I'm not sure if we're capturing all
19 the external costs.

20 Is there a financial statement for your
21 department that would show the costs?

22 MR. JABOUIN: Well, we did -- we will look
23 into the schedule and provide some more
24 information on that front.

25 MR. DE MEO: Okay.

1 MR. JABOUIN: And so we'll take a look at it.
2 Because let's keep in mind that the RSM costs,
3 they -- we provided some historical information
4 by the times that they did it and they went into
5 prior fiscal years on that end.

6 MR. DE MEO: In your opinion, if we outsource
7 all of the work would our costs go up or down?

8 MR. JABOUIN: So one of the challenges for
9 any firm that we hire is to be able to navigate
10 through the district. So outsiders who have the
11 meter running, they're unable to know who to
12 call, who to set up meetings with. And if they
13 show up at a school, it's very difficult for them
14 to navigate through and identify the different
15 areas. So a lot of the firms that we have hired
16 for this work, without our assistance, the cost
17 would have been much higher.

18 DR. LYNCH-WALSH: Okay. I have some comments
19 in response to that when we get to the end.

20 Ms. Strauss and then Mr. Turso.

21 MS. STRAUSS: Okay. So looking at your piece
22 of this financial statement here, under
23 Technical, is that where you grouped in your
24 outsourcing to external audit firms?

25 MR. JABOUIN: Is it under Other?

1 MS. STRAUSS: Is it Technical?

2 MS. ARCESE: It is not Technical.

3 MS. STRAUSS: What does Technical mean? I'm
4 sorry. What does Technical mean?

5 MS. ARCESE: That is referred to as
6 non-administrator. So the administrator is Joris
7 and Technical would be all of our positions under
8 his position.

9 MS. STRAUSS: Okay. So the administration
10 though had a head count three for a total of
11 \$424,800 -- 424,878.

12 MS. ARCESE: So this year that is both the
13 two directors and Mr. Jabouin.

14 MS. STRAUSS: Okay. And then Technical is 20
15 staff. So, I'm sorry, what's Clerical versus
16 Technical?

17 MS. ARCESE: So Technical would be our
18 managers and our auditors and our system support
19 specialists. Clerical are our clerical staff,
20 which is our clerk specialists.

21 DR. LYNCH-WALSH: Okay. So about 2.5 million
22 in salaries; is that what you're telling me; of
23 your 33 employees here in this department? Is
24 that -- is that what you're saying.

25 MS. ARCESE: Yeah, I mean, this is the

1 projected budget.

2 MS. STRAUSS: Okay. And so then please share
3 with me what is -- where is the amount you're
4 spending on external accounting firms?

5 MS. ARCESE: It's under the Other.

6 MS. STRAUSS: Okay. Now, I don't like Other.
7 Typically, we don't like to report Other on
8 financial statements. We want detail. So I
9 don't want a simple -- I want a detailed
10 financial statement. So I want to know the line
11 items under Other, and I'd like to also see those
12 engagement letters as well as the submissions for
13 payment. And I understand you don't have to get
14 approval if it's under \$50,000. I'd still like
15 to see anything paid under \$50,000 to an
16 accounting firm and what that was for. Because I
17 believe that the expenditures were much higher
18 than the -- were much higher than the 635. To
19 Mr. De Meo's point, I don't think this is
20 accurately depicting it. So what may have been
21 done here, and I'm just throwing this up against
22 the wall is, is you all signed an engagement
23 letter maybe three fiscal years ago and the work
24 spanned over multiple fiscal years and so the
25 cost of that engagement, okay, is being not

1 counted for the portion that's being done in the
2 current year. So I don't know that this is
3 accurate. I understand you would be on the
4 accrual basis of accounting, but I don't know
5 that this is accurate.

6 DR. LYNCH-WALSH: So hold on. This is the
7 budget.

8 MS. STRAUSS: No, no, but I'm referring
9 Nathalie to 635, 635.

10 DR. LYNCH-WALSH: Right. No, no, and I
11 totally agree where it shouldn't say "other".
12 There's two like bad words in accounting, other
13 and miscellaneous. Those are two like, you know,
14 like four-letter words. Because you try to throw
15 that in there and someone's going to go, please,
16 explain.

17 MS. STRAUSS: Right.

18 DR. LYNCH-WALSH: So to her point, we need to
19 please -- so for the next meeting we need
20 comprehensive numbers with supporting details and
21 everything Ms. Strauss asked for. Because if
22 we're having a discussion about the audit
23 function for the district we need all that was
24 just mentioned by Mr. De Meo and Ms. Strauss with
25 the level of detail. Get rid of Other. Because

1 Other is like, you know, you bought water for the
2 audit committee. That's like miscellaneous.

3 MR. TURSO: Madam Chair.

4 MS. STRAUSS: Hold on. I'm not done.

5 And, Mr. Jabouin, to your point when asked,
6 do you believe it would be more efficient to stay
7 with an internal department versus outsource it?

8 I understand your point and in no way am I
9 suggesting that there should not be a
10 professional liaison that would work with -- that
11 would be an internal employee of Broward County
12 Schools in an audit role to be a liaison with an
13 outside accounting department and firm. That is
14 definitely needed. Somebody can't come in here
15 and God knows they won't be able to know where to
16 find things, right, or where to even look. So I
17 believe there needs to be a position for that
18 that is extremely well-versed in accounting and
19 auditing and all of the above to be able to be
20 that liaison. But I don't think anyone, there
21 should be no hybrid work being done.

22 DR. LYNCH-WALSH: Okay. Mr. Turso.

23 MR. TURSO: Yeah. This is really quite
24 fantastic. So let's look at something just maybe
25 you can clarify or just to illustrate, we have a

1 problem with what we'll spend when outside
2 auditors come -- an outside person comes in
3 because they may not know where to go. Okay.
4 There's 33 employees in this department. I can't
5 imagine how that could conceivably be a problem.
6 And then I also need to highlight that it's a
7 little bit concerning with a staff of 33
8 employees when the committee asks for
9 clarification on how much money we spend that
10 this is what we get. This was not at all -- this
11 was --

12 DR. LYNCH-WALSH: Oh, yeah, that was my next
13 thing.

14 MR. TURSO: So 33 employees and turning
15 around and saying, well, you know, it's very hard
16 to navigate the district. It is very hard to
17 navigate the district. It's hard to navigate the
18 district for a parent with a child in the
19 district. But if there's 33 people in the
20 department there should be at least one person
21 there that knows who the person coming to the
22 school needs to talk to in advance so that person
23 isn't billing us at whatever incredible amount of
24 money.

25 DR. LYNCH-WALSH: So, just to clarify, that

1 would be in lieu of the 33 people. There would
2 be a person. But getting back to --

3 MR. TURSO: Okay. That sounds good.

4 DR. LYNCH-WALSH: Hold on. And then we would
5 have these things called policy and procedures
6 that would, you could hand to the external firm
7 so that they would know exactly where to go. But
8 you have to document these things in procedures.

9 So we need to move this along. We will
10 absolutely come back for the next meeting. This
11 will be part of the discussion, because it all
12 ties in.

13 MS. STRAUSS: Okay.

14 DR. LYNCH-WALSH: So let's move on from that.

15 MS. STRAUSS: So just to clarify I want a
16 multistep income statement, multistep, not single
17 step like this, multistep.

18 DR. LYNCH-WALSH: Budget to actual?

19 MS. STRAUSS: No, I want a multistep with the
20 most amount of detail possible. So there should
21 never be Other. So since you've chosen to use
22 Other, we need that detailed and I want a
23 breakdown of that section.

24 MR. TURSO: Can we hone in on what Ms.
25 Walsh -- Dr. Walsh had said? Budget and actual,

1 that's extremely important.

2 DR. LYNCH-WALSH: Yeah, because this is the
3 budget for, this was done September 12th, 2023,
4 so these are all budget numbers. But, obviously,
5 for prior years we have actual.

6 MS. STRAUSS: Correct. Okay.

7 DR. LYNCH-WALSH: So I would like to see,
8 myself, budget to actual, because that's how you
9 get accountability and you can kind of see where
10 we've been and where we're going.

11 Okay. So --

12 MR. JABOUIN: Madam Chair?

13 DR. LYNCH-WALSH: Yes.

14 MR. JABOUIN: So we'll work with the finance
15 department on that because they capture that for
16 us. So we'll circle with them.

17 DR. LYNCH-WALSH: All right. For the March
18 14th meeting.

19 Yes, ma'am.

20 MS. CARTER-LYNCH: No, I don't want to
21 interrupt. I just want to say something to Mr.
22 Jabouin and his staff, do yourselves a favor;
23 okay? Do yourselves a favor and give them the
24 itemized budget, and that way -- because, like,
25 the -- when we get this, it appears it could be

1 assumed that you're trying to hide something;
2 okay? So let's just do yourselves a favor and
3 give us everything that you have --

4 DR. LYNCH-WALSH: And more.

5 MS. CARTER-LYNCH: -- and more.

6 DR. LYNCH-WALSH: Okay. So I wanted -- that
7 was Item J. Item K, the motions from our March
8 meeting, Ms. Andreu and staff will be here to
9 discuss the development of the revised
10 procurement policy. They agreed to do a separate
11 P-card policy. So I think she's able to pick her
12 battles. Remember we wanted a separate P-card
13 policy instead of it incorporated. So that'll be
14 at the next -- that'll be at the March meeting.
15 We're doing some policies and then this topic.

16 And I'd just like to add, going back for a
17 second to the RSM SMART Bond Project Data, this
18 is just too small. I can't read this. I mean, I
19 guess if it's on screen, but if we're going to do
20 handouts, can we please make them readable; is
21 all I've got to say to that.

22 All right. So I thought if we were at 10:00
23 that we would do Property and Inventory first
24 before Internal Funds.

25 Are the Property and Inventory people here?

1 Because that one is rather short.

2 MR. RHODES: Yes.

3 DR. LYNCH-WALSH: Okay.

4 MR. JABOUIN: Madam Chair, we'll call the
5 respondents to the findings and they'll come in,
6 but our team here, Mr. Rhodes and Mr. Carvajal,
7 are here to answer any questions from the
8 committee.

9 DR. LYNCH-WALSH: Okay. I'm grabbing --

10 Okay. So does anyone have any questions? We
11 had findings in Facilities, Design and
12 Construction, which is also code for Facilities
13 because for some reason that's how they code it,
14 Legislative Affairs and Office of -- and the
15 Chief Academic Officer. And audit findings, the
16 first one was -- oh, Shelley's here. Okay.

17 So if no one else has any questions I think I
18 made myself a couple of notes.

19 So my first question, getting to the 33
20 people in the department, it says audits
21 performed by, these are three different audits,
22 five different people. I now know who the
23 supervisor is. How long has the supervisor been
24 here?

25 MR. RHODES: Since November of '23.

1 DR. LYNCH-WALSH: Okay. And who is the
2 person who reviewed?

3 MR. RHODES: Laura Wright. She's our
4 confidential C they call her.

5 DR. LYNCH-WALSH: A confidential who?

6 MR. RHODES: Sorry, my mike is
7 malfunctioning. A confidential C is the person
8 that's doing the -- give me one second.

9 DR. LYNCH-WALSH: Is this a secretary?

10 MR. RHODES: Sorry, I missed the word clerk
11 confidential C. So it's a clerk that's working
12 in that department to help review these reports
13 as well as provide some of the additional
14 resources when they do this property and
15 inventory work.

16 MS. STRAUSS: Do they have accounting
17 experience?

18 DR. LYNCH-WALSH: Do they have an accounting
19 degree? No, is going to probably be the answer.

20 So just going -- okay. So the supervisor, is
21 that person a CPA, CIA, or any other kind of
22 certification?

23 MR. RHODES: No.

24 DR. LYNCH-WALSH: What is -- so -- so as we
25 talk about internal versus external for the

1 department, job description, educational
2 requirements, experience, because they had a
3 discussion about compensation at the workshop and
4 they often compare this district to other
5 districts, but what they never look at is whether
6 we require the same background for our employees
7 that other districts do. Because you get what
8 you pay for. And sometimes you pay more for
9 less. Because I -- coming from the for-profit
10 world I can't understand why in governmental
11 accounting you wouldn't be hiring accountants to
12 do auditing. So if we have essentially a clerk
13 reviewing audits, what -- what background do the
14 people performing the audits have? What are they
15 required to have?

16 MR. RHODES: They're required to have
17 experience that's commensurate with the number of
18 years along with the number of -- or with their
19 actual educational experience. And so the idea
20 of it is, is they go out and account for items
21 that are already identified in the system.

22 DR. LYNCH-WALSH: Right. I get that. But
23 are we saying that anyone with a high school
24 diploma who sat in is qualified to do audits?

25 MR. RHODES: No, with a high school diploma

1 you have to have seven years of experience with
2 inventory -- experience in accounting for
3 inventory. And the same thing goes for less
4 years of experience if you're an associate or
5 less years of experience for a bachelor.

6 MS. ARCESE: So If I could add as well to, I
7 have the job description pulled up for a clerk
8 specialist C audit, which is different than a
9 clerk specialist C. So we have a very specific
10 job description for that position and it does
11 require a high school diploma or six years of
12 bookkeeping, accounting and statistics; or two
13 years of accredited college or university; and
14 two years of practice in bookkeeping, accounting
15 and statistics. The job description also talks
16 about their duties with assisting the auditors
17 and performing -- preparing work papers and so on
18 and so forth. So there is a very specific job
19 description for this job within our department
20 that is unique than most other clerk specialist C
21 positions.

22 MS. CARTER-LYNCH: Can I ask a question?

23 DR. LYNCH-WALSH: Sure.

24 MS. CARTER-LYNCH: When was the last time
25 have these job descriptions been updated? And

1 how old are they? That's my first question.

2 MS. ARCESE: So this was last revised on
3 January 25th of 2007.

4 MS. STRAUSS: Oh, my.

5 MS. CARTER-LYNCH: Yeah, that's a problem.
6 But that's neither here nor there.

7 DR. LYNCH-WALSH: My junior was born in 2007.
8 There's been no technological advances since
9 then, I'm pretty sure. No laws have changed.

10 MS. CARTER-LYNCH: That's when you cause
11 problems for yourself when you don't do the
12 internal updates.

13 DR. LYNCH-WALSH: That's all part of internal
14 controls and how you hire qualified people under
15 the COSO model is making sure you have, you know
16 --

17 MR. TURSO: Madam Chair, I'd like to ask a
18 question.

19 DR. LYNCH-WALSH: Oh, yes. Sure.

20 MR. JABOUIN: How many auditors have there
21 been at Broward County Public Schools since 2007?
22 How many Jorises?

23 MR. MEDVIN: One.

24 DR. LYNCH-WALSH: Since 2007? He's the
25 second one.

1 MR. TURSO: One other one?

2 MR. MEDVIN: Patrick Riley.

3 MR. TURSO: There has only been one other one
4 and that document hasn't been updated since.
5 Okay. Does anybody see a problem with that?

6 DR. LYNCH-WALSH: Yeah, that's why we
7 recommended changing the job description. You
8 know, but people like to do things the hard way
9 around here.

10 Okay. So that was my one question there.
11 And then I just had -- oh, so for Facilities
12 Design and Construction, first I was a little
13 confused as to why these were capitalized because
14 they're, you know, 159 and so then I looked to
15 the left and it says a ThinkPad is a docking
16 station, I guess. So I guess my question is, how
17 do -- how do they go missing? Is there a system
18 in place that assigns equipment to people?

19 Shelley?

20 MS. MELONI: Good morning. Shelley Meloni,
21 Executive Director of Capital Programs,
22 Facilities. Yes, when we assign the laptop
23 docking station monitor they are assigned to an
24 individual. These are -- these are all, I
25 believe, AECOM assigned pieces of equipment.

1 We've noted them as we assign them. However,
2 when we went back to -- to locate them these
3 docking stations could not be found. And we --
4 we surmise that to be because of the regular
5 transition of employees at AECOM, that they --
6 that many of them come and go. We don't
7 always -- so --

8 DR. LYNCH-WALSH: When you say AECOM, do you
9 also mean the sub-consultants?

10 MS. MELONI: It could be; yes.

11 DR. LYNCH-WALSH: That, I could see.

12 MS. MELONI: Yes, AECOM and its subs.

13 DR. LYNCH-WALSH: So then -- so when you --
14 did IT provide some sort of tracking system that
15 would make it easy to check in and check out the
16 equipment?

17 MS. MELONI: They are assigned initially when
18 they -- the person comes onto the team, and, yes,
19 they are logged in --

20 DR. LYNCH-WALSH: To where?

21 MS. MELONI: -- to some type of inventory.
22 So we have a person from IT who was doing that as
23 well as a person on staff, from the AECOM staff,
24 to make sure that the pieces of equipment were
25 assigned appropriately.

1 DR. LYNCH-WALSH: Okay.

2 MS. MELONI: I think, and since this audit
3 occurred back in December, November, December, we
4 have put in some more stringent controls in
5 place. In fact, we actually are going to be
6 doing quarterly inventory which we are in
7 progress.

8 DR. LYNCH-WALSH: Well, especially since the
9 AECOM contract is up again, probably we want to
10 know who's got what before July.

11 MS. MELONI: Right, and before the staff
12 dwindles further; right.

13 DR. LYNCH-WALSH: Okay. Those are my
14 questions. Anybody -- most of these were not
15 even material enough to get anybody excited.

16 Okay. So I'm good.

17 Do I hear a motion to transmit?

18 MS. CARTER-LYNCH: I move to transmit.

19 DR. LYNCH-WALSH: Okay. Moved by
20 Carter-Lynch.

21 MR. TURSO: Second.

22 DR. LYNCH-WALSH: Second by Turso.

23 Any further discussion or are we good?

24 (No response.)

25 DR. LYNCH-WALSH: All right. All in favor of

1 transmitting the Property and Inventory Audit of
2 Selected Location?

3 COMMITTEE MEMBERS: Aye.

4 DR. LYNCH-WALSH: Any opposed?

5 (No response.)

6 DR. LYNCH-WALSH: Okay. Hearing none, moving
7 on.

8 So we're finally at Internal Funds. We have
9 an hour and a half. We did bounce around and
10 talk a lot about later items, so -- but, still,
11 let's see if we can get through this.

12 All right. I'm going to pull this up while
13 we do a casting change.

14 (A brief recess was taken.)

15 DR. LYNCH-WALSH: All right. Thank you. And
16 we are back with the audit committee meeting. So
17 we are moving on to Internal Funds. We have a
18 list of several schools with exceptions, so,
19 let's see, do you guys want to do if you have any
20 comments on different schools; we can go in
21 order?

22 Mary, are you with us?

23 MS. FERTIG: Yes, I am. I do have a lot of
24 comments, as you can imagine.

25 DR. LYNCH-WALSH: That's why I called on you.

1 And I -- at the end I believe I sent Mr.
2 Jabouin an email about Western High School. I
3 don't see them on the list of having been
4 audited, they're not in progress, but they have
5 the distinct honor, maybe, of having a debate
6 coach who failed to pay for something like 16,000
7 in catering. I think he's going to be removed.
8 He was still emailing students saying he'd see
9 them next week. I know this because my
10 daughter's one of his students.

11 So my first question is, how in the world did
12 all of this happen and it not pass through
13 internal funds? Which gets us back to those
14 pesky practice bulletins, which we asked to have
15 all practice bulletins available in one place and
16 last night I was triggered by this sheet of
17 paper. I actually wrote the letters WTF on it.
18 And I'm trying real hard not to spell that out
19 right now. I'm not. Because we asked for all
20 the practice bulletins to be placed in one place.
21 You may recall at our last meeting there was a
22 little debate going on about putting them
23 on-line. I saw some that were not the ones of
24 interest on-line, but the ones that we were
25 interested in we got these instructions. The

1 direct link to the Internal Audit Report which
2 includes Appendix B, reference standard practice
3 bulletins and manuals can be accessed on the
4 audit committee meeting link, found on the left
5 side of the OCA audit website, and then selecting
6 the appropriate meeting date.

7 I'm not sure if staff is confused by what is
8 meant by all in one place, but I know I'm not.
9 All in one place --

10 MR. JABOUIN: Madam Chair?

11 DR. LYNCH-WALSH: Hold on. All in one place
12 does not require volunteers to go click, click,
13 click and selecting appropriate meeting dates.
14 We were expecting a link which would then open up
15 to the list of the practice bulletins one could
16 ever think of.

17 Mr. Jabouin.

18 And it would be very helpful, because I think
19 internal funds is Ms. Arcese, so if we can remove
20 the people that are not going to be here and
21 bring your staff forward, because I -- she's
22 shorter than you. Yeah, I can't -- we can't see
23 her.

24 MR. JABOUIN: So, Madam Chair, Ms. Arcese
25 will respond to that when she moves up.

1 DR. LYNCH-WALSH: To why they're not all in
2 one place? Because that's the question that I'm
3 asking.

4 MS. ARCESE: So to answer your question, we
5 did request the standard practice bulletins to be
6 added. We received an email from the IT
7 department because I believe Chief Joe was here
8 at the time. The business practice bulletins
9 were added. When we realized that standard
10 practice bulletins had not been added we sent a
11 request and we're still waiting -- we're
12 following up with IT to see what the delay is.

13 DR. LYNCH-WALSH: So the standard practice
14 have been added?

15 MS. ARCESE: No, the business practice
16 bulletins have been added. The standard practice
17 bulletins have not been added yet, but they have
18 been requested.

19 DR. LYNCH-WALSH: Okay. So it would have
20 probably been more helpful to have had that be
21 the response. Because at 10:30 at night when I'm
22 looking at this I go, do they think we just don't
23 understand where to find audit committee reports?
24 So -- because what got added -- I think it was on
25 here.

1 MS. ARCESE: Right there. Do you see them on
2 the right?

3 DR. LYNCH-WALSH: Yeah, I already looked at
4 these and that's when I noticed that everything
5 we asked for was not actually there.

6 MS. ARCESE: So those are the business
7 practice bulletins. So they're district-wide
8 practices. Standard practice bulletins generally
9 are for internal funds. That's the difference
10 between the two.

11 DR. LYNCH-WALSH: Okay. And then the
12 other -- all right. So these are all business
13 practice bulletins and the standard practice
14 bulletins, so who from IT was responding or who
15 is supposed to be responding?

16 MS. ARCESE: I don't recall her name.

17 DR. LYNCH-WALSH: Okay. So I heard
18 something. What?

19 MS. ARCESE: Sorry our system support
20 specialist Mr. Erhard has been communicating back
21 and forth with them regarding that.

22 DR. LYNCH-WALSH: Okay. So I don't want to
23 hold this up, but that was the request and that
24 didn't happen. So I guess he's on the -- on the
25 move.

1 All right. Does anyone have any questions on
2 these besides Mary? Because then I'll go to Mary
3 first.

4 (No response.)

5 DR. LYNCH-WALSH: Ms. Fertig, I believe
6 you're up.

7 MS. FERTIG: Thank you. You know, I --
8 obviously, many of these fell within a -- a few
9 areas, but I thought we had had extensive
10 conversation on remittance of child care funds
11 with earlier audits last year. So I'm wondering
12 what was done to communicate that to high
13 schools? And it's ironic that all of these are
14 high schools. And so that's my first question.
15 I'll start with child care funds. What's been
16 put in place to make sure those funds are being
17 spent correctly and transmitted correctly to the
18 district?

19 DR. LYNCH-WALSH: Okay. So, hold on, which
20 practice bulletin would that apply to, Ms.
21 Arcese?

22 MS. ARCESE: So that's a business practice
23 bulletin and I believe it's C100.

24 MS. FERTIG: I guess what I'm interested in
25 is, I thought when we went through this a couple

1 times last year, and I know it was under the same
2 school, but a couple times last year we had this
3 conversation about making sure that schools knew
4 specifically about child care funds requirements.
5 And what training was done --

6 DR. LYNCH-WALSH: So you're asking about what
7 training has happened since that discussion.

8 MS. FERTIG: Since that -- we had quite a
9 lengthy conversation on this. So there's two
10 parts to it. One, it appears that dollars were
11 incorrectly spent, and, two, that they weren't
12 remitted to the district.

13 So I'm just asking, between when we had a
14 conversation and we thought protocols were being
15 put in place and now, what has occurred?

16 DR. LYNCH-WALSH: Okay. So just so you know,
17 this business practice bulletin, the date is
18 2013. Is that the last time this was updated, 11
19 years ago?

20 MR. JABOUIN: I do have a response to that,
21 Madam Chair. So we did meet with the different
22 departments in December and they are in the
23 process of updating this business practice
24 bulletin and we have a meeting with them next
25 week, as well, to see the progress that they have

1 made and any questions that they have.

2 MS. FERTIG: So I think it's great about us
3 getting the practice bulletin, and, obviously,
4 they should be reading, complying and so forth,
5 but I thought there was going to be specific
6 training put in place to use another method other
7 than just handing them the practice bulletin and
8 just telling them where -- I'm sorry, to just go
9 through with them, hey, you have to turn this in.

10 MR. JABOUIN: Ms. Andreu and Mr. Smith can
11 talk about the training.

12 DR. LYNCH-WALSH: So the thing is, Mary, that
13 if they have outdated procedures, you're going to
14 be training them on outdated procedures.

15 MS. FERTIG: I still think -- I can't
16 imagine, Nathalie, that they're going to change a
17 procedure, some of these procedures, regulating
18 the expenditure of funds and the transmission of
19 funds. It's just not happening.

20 DR. LYNCH-WALSH: Well, they may be
21 refining --

22 MS. FERTIG: I think that's a concern.

23 DR. LYNCH-WALSH: Right. But we don't know
24 if they need to refine the procedure and then
25 train. Because the thing hasn't been updated.

1 2013 is the date on it.

2 MS. FERTIG: Yeah, and given that it's going
3 to take a period of time to update, it would be
4 just nice -- I hate to let people just not comply
5 with things because we're hoping that the
6 policies and procedures and business practice
7 bulletins and so forth should be updated. They
8 should be compliant with what they have in place
9 now. I mean, I am concerned that they're not --
10 we had this conversation a year ago, the funds
11 were not being put where they were supposed to be
12 put and some of these funds is not -- they should
13 not -- go ahead.

14 MR. JABOUIN: Madam Chair, if I could ask Mr.
15 Smith and Ms. Andreu to talk about the training
16 with respect to this?

17 DR. LYNCH-WALSH: Yeah, a brief. Yeah,
18 because we're going to talk more about that when
19 you're here to -- well, it's not procurement, but
20 it would seem a better time to talk about it.

21 Okay. So the training -- to Ms. Fertig's
22 point, training to ensure compliance with what is
23 currently in place.

24 MS. FERTIG: And then, obviously, parking
25 decals is another problem area here. So I'm

1 going to have the same question about what
2 they're doing to ensure the schools are complying
3 with the requirements on that.

4 DR. LYNCH-WALSH: Okay. So they're going to
5 answer to training right now.

6 MS. FERTIG: Okay.

7 DR. LYNCH-WALSH: Mr. Smith.

8 MS. FERTIG: We're going to come to that, but
9 I don't see that that's been done, particularly
10 on child care which we discussed at length last
11 year.

12 DR. LYNCH-WALSH: So let's see what's been
13 done since the discussion on training. Yes?

14 MR. SMITH: Good morning. Ryan Smith,
15 Director of the Business Support Center. Would
16 additional context be helpful as well?

17 DR. LYNCH-WALSH: So long as it's not to
18 educate and inform. But the training, she's
19 asking what kind of training has been put in
20 place.

21 MR. SMITH: Okay. So as far as training
22 goes, we have met with the bookkeepers involved
23 in high school operations. As the committee may
24 or may not know, as it relates to ECE there's
25 business practice bulletin C-100 that's on the

1 board and then there is standard practice
2 bulletin I-307 that governs the internal funds
3 application of that. When we reviewed these both
4 are more than 12 years old. There was conflict
5 between the two. So it left our schools really
6 in a place where there wasn't clear direction on
7 how to remit these funds over.

8 Since then we've met collaboratively as teams
9 involving Budget, Treasury, Business Support
10 Center and ECE leadership and we have made sure
11 that the pieces are in place so that these funds
12 could be remitted over timely. We then met with
13 the bookkeepers and instructed them exactly how
14 to remit these funds over. We also worked on
15 ensuring that there would be no interruption to
16 the programs since this is a procedure that
17 hasn't been done regularly over the last several
18 years. We believe that that training has really
19 helped clarify this.

20 In addition we are rewriting the standard
21 practice bulletin I-307 to be explicit on how
22 these funds are handled.

23 And then, lastly, I know there has been
24 mention of this coming up last year, I've been in
25 my position for two and a half years and I do not

1 recall this being a previous discussion item.

2 MS. FERTIG: Okay. I'll just go back over
3 that. I -- what's your timeframe on getting all
4 this to the board as far as the revisions for
5 them to adopt?

6 MR. SMITH: Yeah, so when we revise standard
7 practice bulletins, those are internal operating
8 documents so they are performed by the staff. I
9 know that we are working collaboratively with an
10 outside auditing firm on this to get a second
11 opinion and make sure that the direction we're
12 headed is in line with our colleagues across the
13 state. And I know that we expect those documents
14 will be ready and reviewed by our operations team
15 and our senior team in the next three to four
16 weeks.

17 DR. LYNCH-WALSH: Okay. So hold that
18 thought, Mr. Menzul.

19 What outside auditing firm and --

20 MS. STRAUSS: How much? How much? And is
21 that included in those costs that Mr. Jabouin
22 just gave us?

23 DR. LYNCH-WALSH: Okay. So one question at a
24 time. Who is the outside auditing firm; which
25 firm?

1 MR. SMITH: Cherry Bekaert.

2 DR. LYNCH-WALSH: Oh, that's a whole new one.

3 MS. STRAUSS: I know them.

4 DR. LYNCH-WALSH: Yeah. Right. And, Mr.

5 Jabouin, to Ms. Strauss's point, how much?

6 Because I don't recall seeing them.

7 MS. STRAUSS: They weren't in there.

8 MR. JABOUIN: No, these firms are not engaged
9 by us. Mr. Smith is referring to his own
10 engagement.

11 DR. LYNCH-WALSH: And what cost center, since
12 this is a review, so the Business Support Center
13 is the cost center?

14 MR. SMITH: Correct. These funds would be
15 paid for by the Business Support Center in
16 support of internal funds and ensuring that we
17 provide the most accurate and up-to-date
18 procedures for our bookkeepers and school
19 leaders.

20 DR. LYNCH-WALSH: Okay. And so when are they
21 going to the board? And the reason I'm asking is
22 so that they come here before going to the board
23 just so we can say we've seen them.

24 MR. SMITH: Yeah, so, again, these would not
25 go to the board. These are internal operating

1 procedures.

2 DR. LYNCH-WALSH: Okay. So -- all right. So
3 then --

4 MS. FERTIG: Nathalie, I think we, and maybe
5 I'm wrong, but I thought we had this conversation
6 about the board signing off on some of this
7 stuff.

8 DR. LYNCH-WALSH: That was on ITBs. That was
9 on RFPs, RFQs. We didn't have it about the
10 practice bulletins.

11 But to your point, yes, they are operational,
12 but they -- if there isn't a policy then they
13 kind of stand in the shoes of policy which would
14 then go to the board for approval. If they're
15 just procedures and there's a governing policy,
16 then, no. So is there a governing policy that
17 these flow from?

18 MR. SMITH: Yes.

19 DR. LYNCH-WALSH: Which policies are those?

20 MR. SMITH: The main is 3411.

21 DR. LYNCH-WALSH: Is that internal funds?

22 MR. SMITH: It is. Correct.

23 MS. STRAUSS: Which comes out of the
24 auditor's office; right?

25 DR. LYNCH-WALSH: Okay. So there should

1 be -- and the reason I bring that up is there
2 shouldn't be anything in here that conflicts with
3 policy and no policy should conflict with state
4 statute or federal law.

5 So I would like to see them once they're
6 revised so we can make sure that they're in
7 compliance with policy. And if there's any other
8 concerns that have been brought up by audit
9 committee members, that they're addressed in the
10 practice bulletins, practice and business
11 bulletins.

12 So when are these going to be live-ish?

13 Ms. Andreu?

14 MS. ANDREU: Jennifer Andreu, Operations.
15 They will be live in the next four weeks.

16 DR. LYNCH-WALSH: Three to four weeks?

17 MS. ANDREU: Additionally, I just wanted to
18 add that the recommendation was made at the last
19 audit committee, as well, to have those on the
20 BSC website and they are available now on the BSC
21 website and will be updated accordingly.

22 DR. LYNCH-WALSH: Okay. So since you're
23 coming for Procurement, since I like to be
24 efficient, if you could send -- so the draft of
25 these updates, if we could see those at that

1 meeting on the 14th? We'll tack that on.

2 Because if you've been working on -- you're
3 saying you've already revised them or you're in
4 the process? Because you said three to four
5 weeks. So you have a draft; right.

6 MS. ANDREU: We are working on several, not
7 just this one. It's over --

8 DR. LYNCH-WALSH: Yeah.

9 MS. ANDREU: So there are several that are
10 being revised and updated and I believe our next
11 meeting is before that four-week period. So --

12 DR. LYNCH-WALSH: But do you have drafts now?

13 MR. SMITH: Yeah, so part of the --

14 MS. STRAUSS: Wait until they're done. So
15 let the firm finish their work and then --

16 DR. LYNCH-WALSH: So the firm hasn't reviewed
17 them yet? Okay. So then April. April or May.

18 MS. STRAUSS: I think that's fair.

19 DR. LYNCH-WALSH: Okay. All right. Then
20 that's fine.

21 Mr. Menzul did you have a question; comment?

22 MR. MENZUL: I can't really read that from
23 here, but --

24 DR. LYNCH-WALSH: What?

25 MR. MENZUL: So we don't have copies of this,

1 that practice bulletin right there?

2 DR. LYNCH-WALSH: It's on-line.

3 MR. MENZUL: Okay.

4 DR. LYNCH-WALSH: Yeah, I was able -- well,
5 one of them. So this is the C-100, the one that
6 hasn't been updated since 2013. I-307, do we
7 have an answer on why the -- the other ones, the
8 standard practice bulletins aren't available in
9 one place?

10 MS. ARCESE: Do we have a --

11 DR. LYNCH-WALSH: I thought I saw Bryan
12 trying to get a --

13 MS. ARCESE: So he hasn't received a response
14 yet; no. I just checked with him and he said
15 he's not received a response from them yet. He's
16 following up with them now. So we will do a
17 follow-up.

18 DR. LYNCH-WALSH: We're still here for an
19 hour, so I'm looking for an answer before we
20 leave. I'm not asking how do we cure cancer? We
21 asked, you know, to put up some bulletins
22 on-line.

23 All right. So -- okay, Mary, I think we're
24 back to you.

25 MS. FERTIG: Yeah, I -- I'm just -- this

1 is -- this is more than we -- more exceptions in
2 a high school in one, you know, audit committee
3 meeting than I can ever remember. And it's on a
4 topic that we did discuss and I know we had --
5 I'm pulling things up on my computer just sitting
6 here, on the child care, I'm just wondering how
7 the staff is -- you know, it's one thing, yes,
8 they have a document and they can't go on-line
9 and find it, but what are we doing to train them?
10 And what steps are you taking to fix that? I
11 don't feel like I'm getting a clear answer on
12 that.

13 DR. LYNCH-WALSH: For the training?

14 MS. FERTIG: And I'm really glad you're
15 redoing your standard practice bulletin, but it
16 would be great to also follow what's in there and
17 enforce it if it's not.

18 DR. LYNCH-WALSH: Can you repeat that last
19 sentence?

20 MS. FERTIG: I said I'm really glad they are
21 redoing these standard practice bulletins and
22 updating them, but it would be really -- I think
23 it would be great to ensure that people follow
24 what's there right now and to have steps in place
25 if they don't.

1 DR. LYNCH-WALSH: Right. And that was, you
2 know, the point with the motion that we kind of
3 started the meeting with is, the Business --
4 everything was supposed to be reviewed by the
5 Business Support Center whether it was a Business
6 Support Center school or not, I believe, on a
7 monthly basis, and the response we were getting
8 back is that they would do it annually, which is
9 not sufficient, clearly, because then you are
10 waiting a year to address what may be training
11 issues or the procedures may not be clear.

12 So, all right. Do you have any other --

13 MS. FERTIG: No. I mean, I could say the
14 same -- I could go into the same issue on parking
15 decals which is a little bit newer. We're seeing
16 a reemergence of vending machine problems which
17 we haven't seen for a while. So I'm just going
18 to say again, this is the most -- in all these
19 years, to have all of these high schools come on
20 one audit committee meeting is really unusual and
21 that tells me that whatever we're doing to train
22 people and ensure compliance is not working.

23 DR. LYNCH-WALSH: Right. And there seems to
24 be no correlation between whether it's District
25 or Business Support Center, I would say we're

1 running about 50/50 in terms of who's not doing
2 what they should be doing.

3 All right. So are you good on your questions
4 or comments for now?

5 MS. FERTIG: Yeah, I'm good.

6 DR. LYNCH-WALSH: Okay. Anybody else?

7 MR. DE MEO: Are we -- are we talking about
8 the reconciliation, there's a -- that other
9 schedule?

10 DR. LYNCH-WALSH: For internal funds?

11 MR. DE MEO: Yeah, for the -- it's like 85
12 percent complete. It lists all the accounts.
13 Are we on that?

14 DR. LYNCH-WALSH: We can be.

15 MR. DE MEO: Yeah, that's it. My question to
16 the chief auditor is, are we on schedule to meet
17 compliance with the Florida statutes?

18 MR. JABOUIN: Yes, we are, Mr. De Meo.

19 MR. DE MEO: Okay. Thank you.

20 DR. LYNCH-WALSH: And I haven't reconciled,
21 done my own reconciliation to this this time
22 around. We were told that, yes, we're -- they
23 have to have 90 percent done by March 31st, I
24 believe.

25 MS. ARCESE: That's not correct. No, that's

1 not correct. We have to have 50 percent done by
2 March.

3 MR. DE MEO: And by the end of the year, by
4 June?

5 MS. ARCESE: By June 90 percent.

6 MR. DE MEO: Oh, 90. Okay.

7 DR. LYNCH-WALSH: But there's difference
8 between balances and schools because you could
9 address the balances and still have a ton of
10 schools to audit. And then what I'd like to see
11 on this schedule is what's not in progress yet,
12 so that we reconcile back to the total. Unless
13 that's in here, but I don't -- I would have seen
14 Western if it was.

15 So we have what's been done; right; this
16 starts with what's been done?

17 MS. ARCESE: Correct.

18 DR. LYNCH-WALSH: Correct? And then we go to
19 what's in progress.

20 MS. ARCESE: Correct.

21 DR. LYNCH-WALSH: And what we don't have and
22 what I keep having to ask, which, as you know,
23 whenever I have to do work beyond what a
24 volunteer should have to do I get crankier, what
25 should be at the end here is what hasn't been

1 touched yet, and that's where I would see Western
2 High School and what their balance is.

3 MS. ARCESE: Right.

4 DR. LYNCH-WALSH: So that's what I keep
5 asking for and that's the schedule I keep having
6 to do myself. I go back to the original list
7 that we were given with all the schools and then
8 add that in and calculate where we are.

9 MS. ARCESE: No problem. We can adjust it
10 and resend it back out by the end of the week.

11 DR. LYNCH-WALSH: Okay. And then so, if
12 you're good, Mr. De Meo, I'm going to ask about
13 Western High School.

14 MS. CARTER-LYNCH: Let me ask a question.

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

16 MS. CARTER-LYNCH: Are these all -- all the
17 schools in progress, are they all of the -- is
18 that saying that all of the other schools have
19 been done; these are the only --

20 MS. ARCESE: No, it's the opposite.

21 MS. CARTER-LYNCH: Okay. It's the opposite.

22 MS. ARCESE: Correct. These are the ones
23 that are completed. So that middle column shows
24 what audit committee they were transmitted, the
25 reports. The ones in transit are the ones that

1 we're working now. And then there are schools
2 that have not been done. So, generally speaking,
3 based on the policy, we do based on fund balance;
4 right? So they want us to have fund balance --
5 50 percent of fund balance complete by -- by
6 March. And the reason for that is because those
7 are the highest risk; right? Those are the ones
8 that have the most money in and out. We do have
9 elementary schools that have a lot of money in
10 and out because of the before and after care, but
11 they are lower risk because a lot of our before
12 and after care are now transmitting moneys or
13 processing or paying money through the OSP, so
14 it -- it diminishes the risk at those schools.

15 MS. CARTER-LYNCH: Okay.

16 MS. ARCESE: But we are in the process of
17 working through based on fund balance and that is
18 in accordance with the policy as well.

19 MS. CARTER-LYNCH: Okay. So it's safe to say
20 I can just wait until you finish with the list
21 before I ask about something that I don't see;
22 right?

23 MS. ARCESE: You can ask now.

24 DR. LYNCH-WALSH: Well, she's going to revise
25 -- they're going to revise the list to include

1 the ones that are not in progress and haven't
2 been done.

3 MS. ARCESE: Right. I'll add that. Yeah.

4 MS. CARTER-LYNCH: I'll just hold it.

5 DR. LYNCH-WALSH: Okay. But, to clarify,
6 what is the internal fund balance for Western
7 High School?

8 MS. ARCESE: Give me a minute. Let me find
9 that.

10 MS. STRAUSS: And while we're waiting, can we
11 move on?

12 DR. LYNCH-WALSH: On this schedule?

13 MS. STRAUSS: Yeah.

14 DR. LYNCH-WALSH: So -- or I'll start talking
15 about Western. So the reason I ask is that, and
16 I don't know which practice bulletin this would
17 go to, so that's my next question, is which one
18 were they not following at Western High School so
19 that you had kids who, according to my child who
20 is a student there, were traumatized at the idea
21 that this guy that defrauded students and their
22 parents, in addition to the poor catering
23 company, might be coming back next week to teach
24 when they were paying -- apparently payments were
25 being made to his PayPal account. He has -- the

1 lawsuit that the catering company filed, you can
2 see -- actually, you can see where the check is
3 in the mail is being said in these emails
4 repeatedly. I don't know how people were falling
5 for this. It's like, oh, well, this must have
6 happened. Right. It was like the -- but I would
7 imagine that a con artist -- like debate is the
8 perfect place for a con artist to excel. The
9 guy's been a debate coach forever. And I don't
10 know how long he's been at Western. But I did
11 ask Mr. Jabouin for the last internal funds audit
12 from Western. I want to know what their internal
13 funds balance is and what practice bulletin is in
14 play that wasn't followed so that students and
15 parents were giving -- putting -- the money
16 apparently was not going into internal funds and
17 then he has this statewide group that was
18 supposedly invoiced, and he didn't -- they didn't
19 pay, and so he has the money and the catering
20 company has no money and the kids, you know, are
21 embarrassed.

22 MS. ARCESE: So there are a couple things
23 with Western High. So not having a full picture
24 other than just the news article, I can only
25 guess that there are several areas that weren't

1 followed. One could be that any purchases made
2 in the name of the school --

3 DR. LYNCH-WALSH: So let me back you up and
4 get you in order. First of all, I asked Mr.
5 Jabouin for the audit, the last time they had an
6 internal funds audit.

7 MR. JABOUIN: We'll send that out.

8 DR. LYNCH-WALSH: What year was that?

9 MS. ARCESE: 2022. It's 2022 school year,
10 which was performed last year.

11 DR. LYNCH-WALSH: Okay. So he wasn't doing
12 his shenanigans. He started after they were
13 probably audited. Because there was an October
14 2023 invoice and then April -- no, October '22,
15 April '23.

16 Okay. So they were audited in fiscal year
17 22. Their balance is?

18 MS. ARCESE: Approximately 600,000.

19 DR. LYNCH-WALSH: Okay. So in terms of
20 risk -- and are they coming at the next meeting?
21 Because they're not in progress yet.

22 MS. ARCESE: Not yet, but it has been
23 assigned, so -- to an auditor.

24 DR. LYNCH-WALSH: Okay. So in light of
25 everything that happened, one of the discussions

1 I wanted to have was prioritizing Western. I
2 understand the debate club is not the only, it's
3 all the other funds, too, but prioritizing
4 Western, A, it has a fairly healthy balance, and,
5 two, we just had all of this drama where the guy
6 got arrested for fraud and there's a lawsuit out.
7 So --

8 MS. ARCESE: It will be started.

9 DR. LYNCH-WALSH: Okay. And then what
10 practice bulletin, if you're taking money --

11 MS. ARCESE: So I'm reading from chapter 8,
12 because I looked up chapter 8 because I figured
13 the question would come up today because it's in
14 papers. There's a couple areas, I mean, I didn't
15 look up the standard practice bulletins, but
16 any -- neither the school nor the district shall
17 be liable for any purchases made in the name of
18 the school without express written approval from
19 the principal. So we would have to when we're
20 doing our review look to see were there any
21 approvals obtained for this -- I'm assuming not.

22 DR. LYNCH-WALSH: Okay. So hold up. There's
23 a debate club at Western; correct?

24 MS. ARCESE: Yes.

25 DR. LYNCH-WALSH: Okay. So they had -- so

1 there was a debate club, debate coach and debate
2 students; right? And they raised money; correct?

3 MS. ARCESE: So they would have to have prior
4 approval to raise money from the principal.

5 DR. LYNCH-WALSH: Okay. And that's per what;
6 what practice bulletin or any other -- hold on
7 one second.

8 MS. ARCESE: I-402.

9 DR. LYNCH-WALSH: Okay. I-402. Prior
10 approval to have a club and raise money; are
11 those all the same approvals?

12 MS. ARCESE: All approvals; right.

13 DR. LYNCH-WALSH: The principal has to
14 approve the club?

15 MS. ARCESE: Correct.

16 DR. LYNCH-WALSH: And is fundraising separate
17 from approving the club?

18 MS. ARCESE: Yes.

19 DR. LYNCH-WALSH: Okay. Fundraising. Do
20 they pay dues normally?

21 MS. ARCESE: Does who pay dues?

22 DR. LYNCH-WALSH: The students to be in
23 debate. My kid's not in debate.

24 MS. ARCESE: It depends on the group and what
25 they decide from within the group of how they --

1 what policies, what procedures they follow, what
2 controls they -- it's up to the individual groups
3 to decide if that's something that they want to
4 implement.

5 DR. LYNCH-WALSH: And where is that
6 documented?

7 MS. ARCESE: Usually the school maintains all
8 the rules per group.

9 DR. LYNCH-WALSH: Okay. Rules for each
10 group.

11 Okay. So I'm going to request the rules for
12 all the clubs at Western.

13 MS. ARCESE: So that will go through the
14 regional superintendent, I'm assuming.

15 MR. JABOUIN: Ms. Strauss, would you please
16 respond to that?

17 MS. STRAUSS: Just to be clear, I'm the south
18 regional superintendent, that school is located
19 in the central. I just want to make sure that's
20 clear.

21 But, anyways, Alan Strauss, South Regional
22 Superintendent. Dr. Lynch-Walsh, in mentioning
23 this situation which you speak of, this gentleman
24 --

25 DR. LYNCH-WALSH: Well, he's probably not a

1 gentleman. Let's be clear. He's a man.

2 MS. STRAUSS: So I think we have to be
3 cautious in discussing the item because I'm not
4 sure --

5 DR. LYNCH-WALSH: I have the lawsuit. It's a
6 public document.

7 MS. STRAUSS: I know, but the issue may not
8 be about the Western debate program as much as
9 his involvement in other entities; right? So
10 we're not sure of everything, so I don't know how
11 much falls which way.

12 DR. LYNCH-WALSH: So you know there were
13 events held at Western that were regional debate
14 events held at Western.

15 MS. STRAUSS: And, once again, there's an
16 investigation going on through the district and I
17 think we have to be cautious on what we say.

18 DR. LYNCH-WALSH: Right. I know you can't
19 talk about that, but I can pull up the invoices,
20 but the bottom line is that the guy kept saying
21 the check was in the mail and was directing them.
22 So I think one of the things is we need I-402 and
23 all its cousins in one place and we need an
24 answer from IT.

25 All right. So I think moving forward for the

1 next -- so as soon as possible all of that
2 information we need. And then -- and, yes,
3 there's an ongoing investigation.

4 Is it normal when people are being
5 investigated for them to be reassigned, book
6 depository or wherever?

7 MS. STRAUSS: That is typically; yes.

8 DR. LYNCH-WALSH: Okay. Do we know whether
9 this teacher has been reassigned?

10 MS. STRAUSS: I believe he has.

11 DR. LYNCH-WALSH: He has now. So the email I
12 got saying, see you next week, is not accurate
13 anymore?

14 MS. STRAUSS: I would have to confirm.

15 DR. LYNCH-WALSH: Okay. Because he teaches
16 English. In addition to debate he teaches AP
17 Capstone Seminar, which is why I'm getting
18 emails.

19 Okay. All right. We'll see if I get anymore
20 emails.

21 All right. Anybody else or we need to move
22 to transmit? Are we good?

23 MS. ARCESE: Can I just clear up I-402 is
24 attached to -- so it is on-line and available to
25 everyone.

1 DR. LYNCH-WALSH: Okay. But --

2 MS. ARCESE: But I can still send it out
3 individually. That's fine.

4 DR. LYNCH-WALSH: No. Well, no, no. I want
5 to stick to the -- I understand. I appreciate
6 the tree, but I keep asking about the forest.
7 And the forest is all the bulletins in one place.

8 MS. ARCESE: Yes. And I'm waiting for a
9 response on that as well.

10 DR. LYNCH-WALSH: Okay. So -- because the
11 last time when we said -- when we asked if it was
12 there, understand that it's helpful if it's a
13 separate line identified with the name instead of
14 assuming that we're going to think it's somewhere
15 attached to this.

16 MS. ARCESE: Okay. I'll split it out. Not a
17 problem.

18 MR. MENZUL: Madam Chair?

19 DR. LYNCH-WALSH: Yes.

20 MR. MENZUL: I'm just going to point out I
21 think the enterprise risk audit that we all voted
22 to table until the next meeting would capture a
23 lot of the items in this -- this report.

24 DR. LYNCH-WALSH: The enterprise risk
25 assessment that we tabled?

1 MR. MENZUL: Right.

2 DR. LYNCH-WALSH: Yeah, no, absolutely, which
3 is why I think people don't have comments because
4 they're systemic. I'm just making sure we get
5 the documents so that when we look at them we can
6 see what wasn't followed. Because, clearly,
7 things were not followed.

8 MR. MENZUL: Well, some of these things, the
9 solutions, I believe, I think we had discussed
10 IT, so I'm, you know, particularly when I'm
11 looking at, you know, for example, the vending
12 machines, so I don't understand how, you know, I
13 think there were two separate purchases of
14 vending machines that were not approved, which
15 would go back to our discussion -- I'm sorry, Mr.
16 Smith, so -- but this gets into -- so what is
17 being done, you know, with IT to prevent the
18 school from just, you know -- how does somebody
19 place a purchase order for a \$7,000 vending
20 machine?

21 DR. LYNCH-WALSH: Which school was this
22 again?

23 MR. MENZUL: I believe we have two examples.
24 We have one on page 17, there was Gatorade
25 vending machine purchased for \$6,700 and there

1 was a second vending machine that was purchased
2 on page 45 for \$7,743. Their purchase appears to
3 be around the same time although there was a
4 significant difference in the price paid. And I
5 haven't seen if there was more.

6 DR. LYNCH-WALSH: Sorry, you said, I was
7 circling something. 17?

8 MR. MENZUL: Page 17, yes, and page 45.

9 DR. LYNCH-WALSH: 45; okay.

10 Well, there are additional standard practice
11 bulletins. You know, again, those are
12 procedures, so once we get all of those, being
13 able to -- because, again, yes, the problem is
14 they're not attached to the physical copy.
15 They're attached to the on-line copy. But unless
16 you know that --

17 MR. MENZUL: But the copies, are they going
18 to be built into the Great Plains system, for
19 example?

20 DR. LYNCH-WALSH: Copies of what?

21 MR. MENZUL: The SOP or the --

22 DR. LYNCH-WALSH: Yeah, that's what we're
23 trying to find out. So the Business Support
24 Center has the standard practice bulletins. Like
25 the link that you click on on the audit committee

1 page goes to the Business Support Center page,
2 but they don't have all of these other ones.

3 MR. MENZUL: Well, my concern is that I don't
4 think operations and business support are even in
5 the discussion, you know -- well, if -- that SAP
6 Ariba document that we saw, it looks like
7 nobody's been talking to them. It looks like
8 it's just, you know, happening separate from
9 them.

10 DR. LYNCH-WALSH: Right. Ideally, all of
11 these things should be housed centrally and then
12 there are links on different pages to them, but
13 that's -- we'll get there. Right now we're just
14 trying to get the rest of them in one spot. And
15 then we'll figure out which ultimate spot it
16 should be in.

17 All right. So just to --

18 MS. FERTIG: Nathalie, just not to lose this
19 point, it's great that we're going to get all
20 these standard practice bulletins on-line, but
21 what would be nice is to make people comply with
22 them.

23 DR. LYNCH-WALSH: Absolutely.

24 MS. FERTIG: And I will tell you just the
25 increase we've seen in the number of exceptions

1 over the past 12 months, it tells me that we need
2 to have a renewed effort on this.

3 DR. LYNCH-WALSH: So --

4 MS. FERTIG: It's a conversation about small
5 dollars, but small dollars in lots of school adds
6 up to lot of dollars.

7 DR. LYNCH-WALSH: Right. So, Mary,
8 everything that I'm doing goes back to having a
9 system of internal controls and having it
10 updated. You must --

11 MS. FERTIG: I understand that. I understand
12 that. And I think we've had some great
13 conversations about, you know, a comprehensive
14 look at what needs to happen and so forth, but --

15 DR. LYNCH-WALSH: Because some of these --

16 MS. FERTIG: -- I'm going to make a motion to
17 transmit on the last two, but I would say, again,
18 there needs to be -- there needs to be -- schools
19 need to be aware of what the rules are in more
20 than one way. You tell them in more than one
21 way. And that used to be training at the
22 beginning of the year. And if the training
23 doesn't work, if the -- if the exceptions
24 continue, there has to be some other way of
25 ensuring that people are complying.

1 But, with that said, I'm going to make a
2 motion to transmit.

3 DR. LYNCH-WALSH: Okay. So moved by Mary
4 Fertig.

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

6 DR. LYNCH-WALSH: Seconded by Carter-Lynch.

7 Any further discussion?

8 I just want to make the comment that I-301 is
9 dated August 1st, 2000. And I just saw something
10 about superseding something from 1977. So -- so
11 what happens when you have outdated procedures is
12 people started engaging in practices that just
13 sprung up organically. Which is when I did
14 accounts payable back in almost 2000 but before
15 that, every week I was updating procedures
16 because every week those sneaky people in
17 marketing would think of another workaround, and
18 I was like, nope, not so fast. Here's a new
19 rule. They loved me.

20 MR. DE MEO: Madam Chair, I think dates of
21 some of these items indicate why we have some of
22 the problems. In other words, they're not being
23 followed.

24 DR. LYNCH-WALSH: Right. Because they
25 started coming up with workarounds and practices.

1 It could refer to something that no longer
2 exists; yeah. I keep seeing 1977. I want to get
3 rid of that.

4 Okay. All in favor of transmitting the
5 internal funds audit?

6 COMMITTEE MEMBERS: Aye.

7 DR. LYNCH-WALSH: Any opposed?

8 (No response.)

9 DR. LYNCH-WALSH: Okay. Motion passes. We
10 are done with that item.

11 All right. So now we're down to 11. We
12 have, in theory, half an hour; right? Yes, by my
13 watch.

14 So the General Fund Balance I believe we got
15 an update, but -- I think last time we had
16 pictures which were much more helpful. I haven't
17 had time to read this, but just to bring you up
18 to speed, let me pull up from the workshop the
19 other day. So at the workshop the board approved
20 teacher raises to the tune of
21 36-million-and-change. Oh, hold on, I went to
22 too far. Special meeting.

23 So Executive Summary, two items, this one --
24 all right. So this was the board item, the
25 Executive Summary. The financial impact of these

1 provisions is 36,575,577. Source, general fund,
2 including the teacher salary increase allocation
3 and grants. And that was it.

4 And then the board was supposed to approve
5 from there -- I hope I grabbed the right pile of
6 notes. I might not have. So then the question
7 got asked, thankfully, what grant? The grant as
8 it turns out was the American Rescue Plan. I
9 think I had another -- I have to find it. And
10 the amount coming out of the American Rescue
11 Plan, so the breakdown -- I think we have Ms.
12 Motiwala here so she can answer the question
13 while I sort through my other set of notes. Oh,
14 here it is.

15 Okay. So 17 million came out of the teacher
16 salary -- this was the 17 million, is that from
17 the state?

18 MS. MOTIWALA: Erum Motiwala.

19 DR. LYNCH-WALSH: I don't think it's on.

20 MS. MOTIWALA: Erum Motiwala, Associate
21 Superintendent of Finance. Through the Chair, to
22 answer the question, yes, the teacher salary
23 increase allocation from the state is the 17
24 million; approximately.

25 DR. LYNCH-WALSH: Okay. 17 of this 36. The

1 remaining 19.6 came from the American Rescue
2 Plan; correct?

3 MS. MOTIWALA: Yes.

4 DR. LYNCH-WALSH: Okay. So what that says to
5 me is the district budgeted zero of its own money
6 from the general fund for salary raises for this
7 current year. Because you only have it coming,
8 A, from the -- and from the state you mean the
9 increase that the state gave?

10 MS. MOTIWALA: Yes, that was specifically for
11 the teacher raises.

12 DR. LYNCH-WALSH: Okay. And then the rest is
13 from ARP. And what was not answered, because
14 nobody on the board was even -- well, I can't say
15 nobody was concerned, but staff was not asked
16 this question, so I'm going to ask it now. There
17 was an ARP -- the ARP budget was already
18 submitted to the state?

19 MS. MOTIWALA: Uh-huh.

20 DR. LYNCH-WALSH: This 19.6, was there an
21 amendment submitted to the state?

22 MS. MOTIWALA: No, it's submitted after the
23 board approval. And the board was fully aware
24 about the realignment. They approved the
25 realignment. So once the board approved the

1 raises then an amendment would be filed.

2 DR. LYNCH-WALSH: Okay. And what items were
3 in that realignment?

4 MS. MOTIWALA: It was discussed at
5 closed-door.

6 DR. LYNCH-WALSH: That's not a negotiation
7 piece. Those -- whatever you realigned gets
8 submitted to the state; correct?

9 MS. MOTIWALA: It will be submitted since the
10 board approved it. So --

11 DR. LYNCH-WALSH: But the board -- it wasn't
12 part of the backup. So the board, for all
13 intents --

14 MS. MOTIWALA: The board gets the amendment
15 once we bring it forth now after the board
16 approved the raises.

17 DR. LYNCH-WALSH: Okay. So the 19.6, I'm
18 trying to understand what makes up that number.
19 It is not a secret document and I'm beginning to
20 think saying -- using the closed-door excuse is
21 inappropriate because those are tax dollars that
22 were already allocated for something else, we
23 just don't know for what. What did we give up in
24 order to pay these raises? So what schedule --
25 was the board provided with a schedule that added

1 up to 19.6?

2 MS. MOTIWALA: The board was informed of what
3 was in there and what would have to be realigned
4 and that's what they approved. But once the
5 amendment comes before the board for approval
6 they will see which line items were -- have to be
7 realigned. I don't have that in front of me.

8 DR. LYNCH-WALSH: So they were told verbally
9 -- so they were told verbally in closed-door what
10 you would be realigning?

11 MS. MOTIWALA: I'm not allowed to disclose
12 what occurred in closed-door discussions.

13 DR. LYNCH-WALSH: But I'm saying -- well, we
14 might have to get -- we might have to get Ms.
15 Batista. Because I don't know how you can take
16 things you already allocated that are in a public
17 document, which I have, because I suspect that we
18 pulled it out of Facilities, just like we did
19 that 8 million. And then -- so we already know
20 what it was allocated to. It is not a state
21 secret. In fact, I would suggest it's the exact
22 opposite of a secret to know what you're now not
23 going to fund in order to do these raises. The
24 amount that was negotiated with BTU was a secret
25 until they approved it, but it sounds like that

1 might not have been a secret according to Mr.
2 Alton's report.

3 MR. MENZUL: Point of information.

4 DR. LYNCH-WALSH: What?

5 MR. MENZUL: Why would the BTU be told what
6 is being --

7 DR. LYNCH-WALSH: They're negotiating with
8 BTU.

9 MR. MENZUL: They're negotiating, but the
10 person they're negotiating with doesn't need to
11 know what part of the budget is being realigned
12 to make it work.

13 DR. LYNCH-WALSH: No, no, no, no, no. That's
14 not what I'm saying. The board. The board.

15 MR. MENZUL: I'm saying this in support of
16 your point.

17 DR. LYNCH-WALSH: Pardon?

18 MR. MENZUL: I'm saying this is, actually,
19 made in support of your point. Because I think
20 it's not -- I don't think it falls under
21 confidential.

22 DR. LYNCH-WALSH: Closed-door? Right. Yeah.
23 No, I appreciate it.

24 So when will that amendment -- does it go to
25 the state or does it go to the board first?

1 MS. MOTIWALA: Board and the state. Both get
2 it. But the board has to approve it.

3 DR. LYNCH-WALSH: So then the schedules where
4 there's an amendment, that schedule is going to
5 come to the board when?

6 MS. MOTIWALA: At the next board meeting.
7 But not March. March is already posted. So it
8 would have to be in April.

9 DR. LYNCH-WALSH: Uh-huh. Okay. So I'm
10 going to say to you, this is not secret
11 information. If you have a document that shows
12 what you're realigning and I do a public records
13 request, I expect to get it. And I do -- I
14 think, and we're going to have to get
15 clarification that that was an inappropriate use
16 of closed-door because this is money that's
17 already allocated. That is separate from
18 whatever amount you're negotiating, they were
19 negotiating with BTU and you couldn't talk about
20 for several months. Because this is how this
21 stuff keeps happening.

22 You don't have it in general fund because
23 when we were at our last meeting we were like
24 around 20 million and this is 36. So -- and the
25 17 is coming from the state. So zero was coming

1 from general fund because we had a rainy day fund
2 we just keep plucking.

3 Now, my next question is, there was --
4 when -- when staff was asked about the other
5 bargaining units, because this was just the
6 teachers, there was a number of 23.9 million. Is
7 that in addition to 19.6?

8 MS. MOTIWALA: Yes.

9 DR. LYNCH-WALSH: Okay. So we have 19.6 plus
10 23.9 coming out of ARP?

11 MS. MOTIWALA: If the board approves the
12 other bargaining amounted.

13 DR. LYNCH-WALSH: Yeah, I get all that. But
14 they already agreed -- yeah.

15 Okay. So now we're at 43.5 million coming
16 out of ARP, and understand that this is stuff the
17 district already told the state very detailed
18 line item budgets, and on the Facilities side,
19 ironically, the things that were budgeted were
20 things like HVAC improvements. So when teachers
21 are talking about being sick all the time, there
22 was like 90 -- 90 million or more that went to --
23 it was HVAC, painting, windows, all things to
24 improve indoor air quality and to seal the
25 buildings. So I can't wait to -- so what

1 realignment reason is being given to the state?

2 MS. MOTIWALA: Well, it's part of one of the
3 line items, obviously, for employee pay, so that
4 is allowable on the ARP.

5 DR. LYNCH-WALSH: Recurring? These were
6 raises; right? And last I checked the
7 raises usually --

8 MS. MOTIWALA: So the board was made fully
9 aware and has been told time after time there is
10 not enough funds in general fund available.

11 DR. LYNCH-WALSH: Well, we all know that.

12 MS. MOTIWALA: So the decision was made by
13 the board to realign the ARP funding to pay for
14 the raises for this year as was discussed at the
15 board meeting.

16 DR. LYNCH-WALSH: Okay. So a bunch of
17 people, some of whom -- well, at least you with a
18 CPA, if not, Ms. Marte, are advising people, none
19 of who are CPAs accountants or finance people,
20 that you can go ahead and do this and we're going
21 to use an excuse -- even though ARP, ESSER is not
22 supposed to be recurring, you're gonna -- it
23 sounds like you guys are blaming the board for
24 the decision when you have laypeople, for the
25 most part --

1 MS. MOTIWALA: The board was informed these
2 are one-time dollars. I'm just letting you know.
3 The board is aware that -- because it was also
4 discussed at the board meeting, right, that this
5 is only for this year. We're starting off next
6 year with a hole.

7 MS. CARTER-LYNCH: I have a question.

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

9 MS. CARTER-LYNCH: Okay. My question is, so
10 this was all done before it was approved by the
11 board?

12 MS. MOTIWALA: Yes, the board has to
13 approve --

14 MS. CARTER-LYNCH: My question is, all this
15 took place before the board approved it?

16 DR. LYNCH-WALSH: The negotiating and the --

17 MS. MOTIWALA: The negotiations, if that's
18 what you're referring to, yes.

19 MS. CARTER-LYNCH: Now, are we sending it to
20 the state and the board -- they both are getting
21 the information in tandem or the state gets it
22 after the board approves it?

23 MS. MOTIWALA: After the board approves it.

24 MS. CARTER-LYNCH: Oh, after the board
25 approves it. Okay. I just wanted to make sure I

1 heard it right.

2 DR. LYNCH-WALSH: So to be clear, if you're
3 the governor and -- the governor can remove board
4 members, you know, the ones that are making these
5 uninformed decisions. The governor can't remove
6 staff.

7 MS. MOTIWALA: Right.

8 DR. LYNCH-WALSH: The governor apparently
9 can't even get staff named in the grand jury
10 report removed.

11 So this is sounding like, oh, yes the board
12 was fully informed, and that's our
13 get-out-of-jail-free card. The board was
14 informed.

15 Now, in defense of staff, I was there and I
16 repeatedly said, where is this coming from? One
17 of the board members said, oh, well, we have all
18 the information. And I'm thinking, well, that's
19 fabulous, but the public doesn't. And it's not
20 secret. So she is probably correct that they
21 were told this is where we're pulling it from.
22 But it's still a secret. We're trying to keep
23 this secret until April. I don't know why.
24 Well, maybe because we're going to do more shell
25 moving. But -- so I'm going to have to get

1 clarification, because I want to know now,
2 because the decision has been made. And BTU was
3 looking at me like I took away their pony. When
4 all I wanted to know is, how in the world, what
5 are you pulling out of ARP; something you no
6 longer need? Are or we going to then say, oh,
7 well, we can fund this out of capital reserves in
8 a future year, thereby pushing off work again
9 that may need to be done, provided it's a school
10 we're not going to close.

11 So I'm going to be asking for those
12 amendments and for any draft, Excel spreadsheet,
13 chicken scratches on a yellow pad that someone is
14 using to create schedules. And unless somebody
15 rules at the state level that that's not a public
16 record -- and I'm going to ask the state, because
17 that's where I got my schedules from last time
18 when we did that whole re-enrollment campaign.
19 Because I cannot believe that we are using funds,
20 potentially, that were meant to improve indoor
21 air quality for raises because the district can't
22 budget and handle its finances.

23 MS. STRAUSS: And we can't even give it to
24 them again next year.

25 DR. LYNCH-WALSH: Right. Because we're

1 starting in a hole.

2 MS. STRAUSS: So, essentially, they can get a
3 pay cut and money taken away from them at a time
4 when only things, rough costs are rising.

5 DR. LYNCH-WALSH: Right. And, again, ARP
6 nonrecurring --

7 MS. STRAUSS: I mean, this is so, like,
8 backwards and shady.

9 DR. LYNCH-WALSH: So -- yeah, so that's the
10 impact of the raises and it's a to-be-continued
11 because we don't have the details, but I have a
12 strong sinking feeling that we are using
13 Facilities funds that people spent time coming up
14 with a budget for specific items. We had AECOM,
15 Atkins an PPO working together to come up with
16 priorities that they could use this funding for.
17 And if I find out that people pushed off projects
18 so that they would have this to spend for this
19 purpose, I don't even have words. Because that's
20 what I think might have happened, too.

21 MS. CARTER-LYNCH: Breathe. Breathe. Okay.
22 Good.

23 DR. LYNCH-WALSH: I'll bring it up at the
24 Diversity, slash, FTF meeting next week, because
25 the diversity chair can take over on that front.

1 Okay. So thank you. I think we have as much
2 clarity on that as we're going to have today.

3 MS. MOTIWALA: Thank you.

4 DR. LYNCH-WALSH: And then we will just
5 continue having this on the agenda because April
6 could get interesting, it seems like, when we
7 have amendments and they're suppose to be looking
8 for -- because they have to pay for it next year.
9 So I can't wait.

10 All right. Well, thank you very much.

11 We're going to move on to item 12. I'm going
12 to go pop two Advil.

13 On a bright note, if you're us, maybe not so
14 much for other people, there was a bulletin
15 regarding -- and I had the commissioner of
16 education letter also sent because that adds
17 context, there was an email sent on January 25th
18 to the superintendent's office, and I don't think
19 I ever saw this letter. This was dated September
20 12th, '22 and it was to the then Superintendent
21 Cartwright. So in this letter, basically, the
22 commissioner was letting her know that if they
23 determined that a district school board is
24 unwilling or unable to address substantiated
25 allegations made by any person relating to waste,

1 fraud, or financial mismanagement within the
2 school district, the departments Office of
3 Inspector General shall conduct, coordinate, or
4 request investigations into such substantiated
5 allegations. And so that's what the commissioner
6 of education directed the inspector general to
7 do. Apparently, it takes a while for things to
8 come to pass. That was September 2022. And then
9 the superintendent on February 1 sent this to the
10 board members, that the state OIG is coming and
11 they'll be conducting an audit of any intentional
12 or willful actions to pass the SMART Bond with
13 insufficient or misleading information. Check,
14 that happened. Personnel that was responsible
15 for roofing issues, specific persons identified
16 are not currently employed. This is the
17 superintendent writing this. So roofing issues
18 is sort of a broad term because it leads us back
19 to number one. Because one of the issues was not
20 appropriately budgeting for the scope of the
21 roofing needs. And then the separation packages
22 from 2023 with the three people identified by the
23 OIG, three of the four. So they were told that
24 they were being investigated when they weren't.
25 You may remember several months ago we had that,

1 we discussed those three. So they're coming back
2 for that. This was at the beginning of this
3 month. So it says they're going to be here in a
4 few weeks. I don't know if they're here.

5 Mr. Jabouin, can you speak to whether they're
6 here?

7 MR. JABOUIN: I have no knowledge that
8 they're here, Madam Chair.

9 DR. LYNCH-WALSH: Okay. All right. So I
10 guess we'll kind of -- it might get quiet around
11 here. We might know when they get here.

12 All right. So that's the update. If anyone
13 has any further questions? That made my day.

14 MS. FERTIG: I think we talked about this,
15 Nathalie, at our last meeting, but we have had
16 some audits on point on these issues. So I'm
17 assuming -- on the roofing we had the RSM audit
18 and we had an audit on the separation packages;
19 correct?

20 DR. LYNCH-WALSH: Right. But there were
21 issues --

22 MS. FERTIG: So all of that information and
23 all the backup will be passed on?

24 DR. LYNCH-WALSH: It should be. To your
25 point, I can certainly make sure it is. I'll

1 write myself a note.

2 MS. FERTIG: I mean, I think all of our RSM
3 audits are on the SMART Bond at this point. So,
4 in any event, I'm sure there's no shortage of
5 information.

6 DR. LYNCH-WALSH: Right. And then the
7 separation. Because I remember you and Ruth had
8 a lot of questions regarding the source of
9 funding for the separation agreements and it was
10 coming out of the insurance. But the reason that
11 was given did not seem to pass the smell test.

12 MS. CARTER-LYNCH: Right.

13 DR. LYNCH-WALSH: So it'll be interesting to
14 see what comes of them looking at it.

15 MR. DE MEO: Madam Chair?

16 DR. LYNCH-WALSH: Yes, sir.

17 MR. DE MEO: I have two questions.

18 DR. LYNCH-WALSH: Yes.

19 MR. DE MEO: First, I'm a little confused.

20 You mentioned five people were mentioned. I
21 think in September --

22 DR. LYNCH-WALSH: Four.

23 MR. DE MEO: -- 22 there were three.

24 DR. LYNCH-WALSH: So -- so there were the
25 three that got separated.

1 MR. DE MEO: Uh-huh.

2 DR. LYNCH-WALSH: And then what happened was
3 some sort of kerfuffle behind the scenes where
4 somehow Ms. Coker's name got put in there when it
5 was supposed to be Ms. Marte. And, in fact,
6 Cartwright wrote a letter in support of Marte not
7 being removed, but Marte -- Coker, obviously, was
8 not named in the grand jury report. She was,
9 actually, the whistleblower, but on the other
10 hand Mrs. Marte is named in the grand jury report
11 as being misleading to the board.

12 MR. DE MEO: In the September 2022 letter?

13 DR. LYNCH-WALSH: Oh, you mean the
14 commissioner's letter?

15 MR. DE MEO: Well, which letter is that? Is
16 that one of the letters --

17 DR. LYNCH-WALSH: There was a letter from the
18 Office of Safe Schools that said please remove
19 these people. And they were trying -- the three
20 that were removed are three, but Marte did not
21 get removed because Cartwright wrote a letter
22 supporting her.

23 MR. DE MEO: Right. So was that from the
24 Office of?

25 MS. STRAUSS: Safe Schools.

1 DR. LYNCH-WALSH: Safe Schools.

2 MR. DE MEO: Okay. Is that -- what is their
3 capacity? How do they fit into the OIG or the
4 state?

5 MS. STRAUSS: They're Department of
6 Education.

7 MR. DE MEO: Department of Education. Okay.

8 DR. LYNCH-WALSH: Yeah.

9 MR. DE MEO: Second question, this
10 investigation that is to be conducted about the
11 SMART Bonds --

12 DR. LYNCH-WALSH: The RSM one or this?

13 MR. DE MEO: No, the OIG. How does that
14 affect the RSM Big 3?

15 DR. LYNCH-WALSH: Given the timing, because
16 RSM is still doing fieldwork?

17 MR. JABOUIN: Yes, they are still doing
18 fieldwork. But they have asked for the RSM
19 reports and we have provided that to them, Mr. De
20 Meo.

21 MR. DE MEO: Well, are we duplicating efforts
22 here?

23 DR. LYNCH-WALSH: At this point, right, it's
24 so far gone. RSM is doing what they're doing and
25 it doesn't hurt to have multiple sources of

1 evaluation, because then you have convergent
2 validity, hopefully, where two different entities
3 are assessing. Sort of like when RSM did their
4 roofing audit and the Council of Great City
5 Schools did their PPO audit and everybody was
6 saying, hey, why don't you do long-range facility
7 master planning? And they had the same
8 observations and they were separated, I think,
9 only by a year or two.

10 MR. DE MEO: Well, we have -- you've included
11 in the agenda they call it the CMAR project and I
12 know you objected to that. But I thought we were
13 going to talk about the scope and the cost. I
14 don't see any cost here or any proposal for cost.
15 This was signed in April of '23.

16 DR. LYNCH-WALSH: So, yeah, I kind of skipped
17 that because I didn't -- we would never get to
18 the end of the agenda, but we can certainly
19 circle back.

20 MR. MENZUL: No, wait. Can we make a motion
21 on these? I thought we were going to finish
22 them.

23 DR. LYNCH-WALSH: The OIG?

24 MR. MENZUL: Yes.

25 DR. LYNCH-WALSH: Hold that thought.

1 MS. FERTIG: Nathalie?

2 DR. LYNCH-WALSH: Yes. But Mr. De Meo has
3 the floor.

4 MS. FERTIG: Yeah, I want to respond to him
5 when appropriate.

6 DR. LYNCH-WALSH: Well, Pavel also wanted to
7 speak next.

8 So, to your point, they did provide a scope.
9 I mean, I don't know what happens if you just
10 stop them dead cold in their fieldwork, you know,
11 like, how much cost. But I'm trying to pull the
12 follow-up item to see, is there a cost -- I
13 thought they had given us a cost before, but
14 maybe not.

15 Mr. Jabouin, is there a cost?

16 MR. JABOUIN: For RSM, Madam Chair?

17 DR. LYNCH-WALSH: Yes.

18 MR. JABOUIN: The RSM cost is the \$230,000.

19 DR. LYNCH-WALSH: For this particular -- for
20 the Big 3?

21 MR. JABOUIN: Yes. It will be as one of the
22 reports.

23 DR. LYNCH-WALSH: Each report is \$230,000?

24 MR. JABOUIN: No, the annual cost for RSM is
25 \$230,000 and they get all their reports done

1 within that budget.

2 DR. LYNCH-WALSH: Right. We had that
3 discussion. However, what I think he's trying to
4 get clarity on is how much of that 233 is this
5 Big 3 audit?

6 MR. JABOUIN: You know, I think we had asked
7 RSM that and I don't know if we've gotten that
8 response, but I will check to see and be able to
9 send that. I don't think they were tracking it
10 like that, originally. So I don't know if they
11 have that answer, Chair.

12 DR. LYNCH-WALSH: Are you --

13 MR. MENZUL: We should be defining scopes of
14 work.

15 DR. LYNCH-WALSH: Well, the scope of work was
16 probably to the original solicitation, not --

17 MR. MENZUL: Right. But it's still -- you
18 know, I think we discussed this one at my very
19 first meeting and we still -- we were talking and
20 I think the minutes actually show this was
21 discussed at the end of my very first meeting,
22 that exact project.

23 DR. LYNCH-WALSH: Right. It was signed last
24 year, to your point.

25 MR. MENZUL: Right. And we were talking

1 about a six figure cost then with no operating --
2 I mean, and this goes back to the vending machine
3 problem and the procurement report problem that I
4 had emailed you about, Mr. Jabouin, on February
5 1st and January 25th and 26th and got no response
6 on to date.

7 So all of these issues, they seem to be going
8 back to the same thing. Somebody says in the
9 district, whether it's at a school or the chief
10 auditor says, you know, we need to spend this
11 money on this. There isn't really a scope -- I
12 mean, there's not really an operational
13 agreement, there's not really an invoice
14 necessarily, but we just commit it. And I
15 understand that it's part of this \$230,000
16 budget, but that is not really -- that's not an
17 excuse; right? We have to be looking at it right
18 from, is this actually what is needed for the
19 business or the organization?

20 DR. LYNCH-WALSH: So to Mr. De Meo's point,
21 we should know how much it's cost so far and
22 bring that to the next meeting, or sooner, cost
23 to date for the fieldwork.

24 MR. JABOUIN: On the Big 3, Madam Chair?

25 DR. LYNCH-WALSH: Pardon?

1 MR. JABOUIN: On the Big 3?

2 DR. LYNCH-WALSH: Yes, because, to his point,
3 the OIG, and this has been Mr. De Meo's concern
4 this whole time, we found out that it was already
5 a done deal while we were still discussing
6 whether we should move forward with it. So then
7 it was already a done deal and they were in
8 fieldwork. If they can -- if they have to turn
9 over what they've done to the OIG, then what
10 is -- right. So --

11 MR. DE MEO: Madam Chair, and Mr. Chief
12 Auditor, based on your discussions and some of
13 the information, it doesn't make logical sense to
14 me that this audit and the BTA and everything
15 else they do is in the \$230,000.

16 MR. JABOUIN: No, it's not. The 230,000 is
17 for their audits of the SMART Bond program
18 manager and owner's representative. The
19 behavioral threat assessment, those were done
20 under separate engagement letters and we'll --
21 obviously, we'll prepare the expense information
22 for you much better than we did within the
23 package. But the amount for the SMART Bond work
24 is 230,000.

25 Now, we did ask them, because it was not a

1 committee request, I believe they indicated that
2 they were not tracking the Big 3 separately
3 within the 230,000, but I'll ask them to come up
4 with a better estimate.

5 DR. LYNCH-WALSH: I thought it was taking the
6 place of one of the quarterly audits.

7 MR. JABOUIN: Within the 230; yes, Chair.

8 DR. LYNCH-WALSH: Right. Within the 230.
9 But, still, the BTA being on top of that, which
10 is why we've asked for as detailed as possible to
11 know exactly how much is being spent on audits,
12 internal -- people internally and audits
13 externally.

14 MR. DE MEO: I don't think it's unreasonable,
15 in fact, I can tell you through experience that
16 the case is that they do keep track of each
17 project. And I'd like to know or we'd like to
18 know, you know, what is the proposed fee for
19 that? It's a simple thing.

20 MR. JABOUIN: Sure, Mr. De Meo.

21 MS. STRAUSS: Every professional has to log
22 their time, right, in some sort of CRM that gets
23 billed to that specific client. Like, I've
24 worked in public accounting; okay? Clearly
25 they're not going to let their junior people work

1 without logging their time and billing it to the
2 correct client. And so they have to have those
3 records. So having a bucket amount of money and
4 telling us that it applies to multiple audits, it
5 makes zero sense. Zero sense. So I'm just not
6 going to buy it. And, again, it goes back to
7 wanting detailed records.

8 MR. JABOUIN: Yeah, we will go back to them.
9 The initial response --

10 MS. STRAUSS: I logged every hour, every
11 minute.

12 MR. JABOUIN: It does make sense. We will
13 ask them to go back and within that \$230,000 how
14 much was it for the Big 3?

15 DR. LYNCH-WALSH: So I think he's going
16 further than that, to -- and I'll let you
17 articulate yourself because I don't think that's
18 all you're asking for.

19 MR. DE MEO: Well, I think it would be
20 beneficial for us to have a listing, pick a
21 period, two years, right up through the most
22 recent -- at least through December 31st, the
23 projects that are let to outside consultants,
24 CPAs and so on through the audit department and
25 their proposed cost and cost to date. Simple.

1 MS. FERTIG: Is that a motion, Mr. De Meo,
2 that we can just move on?

3 MR. DE MEO: Well, I wanted to follow up on
4 the other issue. Did we decide on the scope of
5 the CMAR project?

6 DR. LYNCH-WALSH: He already -- so here's the
7 problem and this is why I said I don't think he's
8 addressing it. Because, to me, it sounds like we
9 need to pump the brakes in light of the OIG
10 coming. But understand that today is February
11 29th, 2024 and this scope was signed off on --
12 remember we found out when you were still -- you
13 were like, hold up, when did we -- we were still
14 determining, we thought, the scope, when he had
15 already signed off on it months before. So they
16 started fieldwork.

17 So if they need to stop right now, like pump
18 the brakes until we know exactly what was
19 proposed --

20 MS. STRAUSS: Nathalie, the money's already
21 being spent. They're already doing their work.
22 So if you stop them, then it's completely wasted.

23 DR. LYNCH-WALSH: Well, it gets turned over
24 to the OIG. That's the only benefit is if you
25 can turn it over -- if they're at a point where

1 they've gathered and can turn it over, but, yes,
2 they are already chugging along. But we should
3 at least know how much they've spent and how much
4 was proposed on this particular thing.

5 MS. STRAUSS: Do you know how much
6 progress --

7 MS. FERTIG: Nathalie.

8 DR. LYNCH-WALSH: Yes, Mary.

9 MS. FERTIG: I would be interested in seeing
10 Mr. De Meo's list. I think -- I think we're like
11 combining a lot of conversations here. If you
12 read what the -- his list is, in my mind, a whole
13 separate issue, the cost of these various outside
14 audits and all. And I think that would be
15 beneficial to what we're going to be talking
16 about in our May 14th (sic) meeting. But I also
17 want to say that point number 1 on the OIG letter
18 is any intentional or willful actions to pass the
19 SMART Bond with insufficient and misleading
20 information. I think they're looking -- I think
21 they're looking back at what happened in 2014 --

22 DR. LYNCH-WALSH: Oh, yeah.

23 MS. FERTIG: -- to pass that bond. And maybe
24 they'll expand the scope when they see some of
25 the other things, but that's a whole subject in

1 and of itself, as you know.

2 DR. LYNCH-WALSH: Right. Absolutely. No,
3 Mr. De Meo, on everything where there was an
4 external auditor involved and for the OCA budget.

5 MS. STRAUSS: Or accountant. Or accountant.

6 DR. LYNCH-WALSH: Or accountant; right; all
7 of that. To get detailed --

8 MS. FERTIG: Yeah, if you could just get that
9 information for our next meeting I think it would
10 be very helpful overall.

11 DR. LYNCH-WALSH: Right. So our next meeting
12 is, you know, the special meeting on March 14th.
13 But for this, because there's overlap with what
14 the OIG's scope is, to ASAP find out what he
15 asked for, also proposed and cost to date for
16 this and for every -- you're asking for all
17 external auditors?

18 MR. DE MEO: Yeah, and I make the point, I
19 believe, for the record, that the scope of that
20 CMAR project is way overly broad, conducting
21 interviews, you don't have subpoena power.
22 Literally, some of that is a waste of money and a
23 waste of time and I thought we were going to
24 whittle that down. But apparently we're not.
25 The OIG has three points on theirs; okay? And

1 they do have subpoena power and they can find
2 these people.

3 DR. LYNCH-WALSH: Right. And if they see
4 something they can keep going and it won't cost
5 us anything. It may cost people their jobs,
6 but -- yeah, so I think immediately we need to
7 know before our next meeting --

8 MS. STRAUSS: I'd like to know how far along
9 are they in their scope of work? When is the
10 expected end date? So we know what we're dealing
11 with. Like where are we cutting them off? How
12 far are they? How much costs have been incurred
13 to date? I need to know that in order to make a
14 decision.

15 MS. CARTER-LYNCH: Are you going to put that
16 in a motion?

17 MS. STRAUSS: Sure.

18 MR. JABOUIN: Excuse me, Ms. Strauss, through
19 the Chair? I believe if we go through the agenda
20 planning they have indicated a date when they
21 will be presenting the Big 3. And I'm just going
22 to pull up that document. If you could as well,
23 Chair?

24 MR. MENZUL: But our point is we don't want
25 them doing the work.

1 DR. LYNCH-WALSH: Yeah, I thought Mr. Menzul
2 brought this up.

3 So this says April 11th but then you should
4 really be able to answer the question then. For
5 them to be -- for that audit to be coming April
6 11th --

7 MR. JABOUIN: Yeah, so RSM, as instructed by
8 committee, they -- to create the scope, they went
9 to the different -- the committee had asked them
10 to go to different advisory committees and then
11 come back to the audit committee as well to
12 discuss the scope. So the determination of the
13 scope was done upon -- actually, the audit really
14 came about as a request of the board and then the
15 board asked for the audit committee to weigh in.
16 The audit committee asked that different advisory
17 committees also weigh in and they went through
18 the process of doing that.

19 DR. LYNCH-WALSH: But to Mr. De Meo's
20 point --

21 MS. FERTIG: Can I just say, we're getting
22 really -- we're running really late. I believe
23 the issue of putting a stop on this, it was not
24 me who brought it up, I think it was Mr. De Meo,
25 I think that a lot of people weighed in on this

1 at least two months ago. I don't have all my
2 minutes with me but we could go back and find
3 that.

4 So can we just -- can we just come up with
5 some kind of a plan here and vote on it? One
6 thing is getting all the records that Mr. De Meo
7 outlined and I think that's really crucial to our
8 next meeting.

9 DR. LYNCH-WALSH: So the thing is that
10 they're proposing to bring it to the April 11th
11 meeting, and we're asking, where are they; how
12 much has been spent; where are they in the
13 fieldwork? Because that's only a month and a
14 half away now.

15 MS. FERTIG: And it was first brought up at
16 least, I think, two months ago. I'll check the
17 minutes, as I know you will, too, to find out
18 when various committee members had questioned
19 whether we should move forward.

20 DR. LYNCH-WALSH: And he was moving forward.
21 So we need information before our next meeting,
22 and I will be reporting this to the board on the
23 12th and we meet on the 14th. Because whether --
24 right, we need to know the proposed and cost to
25 date --

1 MR. JABOUIN: Yes.

2 DR. LYNCH-WALSH: -- of the RSM Big 3 audit.
3 Proposed and cost to date and where are they in
4 the process.

5 MR. JABOUIN: Yes, we will get that from
6 them. They are very far along in the process,
7 though, because they're preparing to present it
8 at the April meeting.

9 MR. MENZUL: But that's not what was told to
10 us at the January 11th meeting when we discussed
11 this. We were finding out more information. And
12 I believe the minutes, because I looked at it in
13 the minutes, the minutes show this entire
14 discussion. So -- and you had stated, you know,
15 and I'm noticing this is the same pattern with
16 every item, well, we're just going to do this in
17 two weeks, we're going to do this in three weeks.
18 And in the meantime the money's being spent. And
19 then we wonder, well why did the money get spent?
20 Because we get told, this committee gets told,
21 yeah, we'll get more information. In the
22 meantime, that's not what is actually happening.

23 And if you really go -- and this whole, like,
24 rotating \$230,000 budget that the board allegedly
25 approved, well, they approved a budget; right?

1 This project, right, this is a -- this is a blank
2 check. This could take up 100,000, this could
3 take up whatever.

4 MR. JABOUIN: No, it will not. Mr. Menzul --

5 MR. MENZUL: But you had said before it was
6 going to take that.

7 MR. JABOUIN: No, I did not.

8 MR. MENZUL: The minutes do show that.

9 MR. JABOUIN: No, I did not say that.

10 DR. LYNCH-WALSH: Okay. So Jaclyn's ready to
11 leave. Because to Mary's point, it's 12:26 and
12 we do have a couple more items, one we already
13 discussed.

14 So, ASAP we need that information.

15 MR. JABOUIN: Yes, ma'am.

16 DR. LYNCH-WALSH: Sent to everybody.

17 MR. DE MEO: Like within a week.

18 DR. LYNCH-WALSH: Yes.

19 MS. CARTER-LYNCH: Let's put that in a motion
20 and let's --

21 DR. LYNCH-WALSH: I move. I think the Chair
22 can make a motion because the group is small
23 enough. If that's not true, somebody --

24 MS. FERTIG: Well, Mr. De Meo had outlined a
25 whole bunch of stuff, so could we go with his

1 motion?

2 DR. LYNCH-WALSH: We're trying to keep it
3 clean and simple. Proposed -- and we'll get back
4 to the rest of the stuff that we did as a
5 follow-up. For this particular item because it's
6 time sensitive, propose -- I move that staff
7 prepare proposed and cost to date and where they
8 are now in the process for the RSM Big 3 audit.

9 MS. CARTER-LYNCH: And I'll second it.

10 DR. LYNCH-WALSH: Okay. Moved by the Chair,
11 seconded by Carter-Lynch.

12 Any further discussion?

13 (No response.)

14 DR. LYNCH-WALSH: Okay. Hearing none, all in
15 favor.

16 COMMITTEE MEMBERS: Aye.

17 DR. LYNCH-WALSH: Any opposed?

18 (No response.)

19 DR. LYNCH-WALSH: Okay. Motion carries
20 unanimously. Within a week. Sorry. We forgot
21 to mention that. Within a week.

22 MS. STRAUSS: Aye.

23 DR. LYNCH-WALSH: Because otherwise it's
24 pointless. Okay.

25 MR. MENZUL: So we are reading it. You did

1 say that right there.

2 DR. LYNCH-WALSH: Pardon?

3 MR. MENZUL: I'm looking at the January 11th
4 minutes.

5 DR. LYNCH-WALSH: Okay. So the next item, we
6 pretty much discussed the Chief Auditor
7 Resignation Update. I think we're good on that.

8 MS. FERTIG: Before we leave that other item,
9 can we get something to send us a statement about
10 what Mr. De Meo asked for and have it in hand by
11 our next meeting?

12 DR. LYNCH-WALSH: The other thing, which was
13 the projects broken down by -- I'm going to have
14 to get with Mr. Jabouin. Because he asked for it
15 repeatedly throughout this meeting. He's asked
16 for essentially the same thing.

17 MS. FERTIG: I know and I just thought if we
18 had a quick motion that we wanted to see the cost
19 of all of the audits done by outside auditors,
20 you know, that we could get that language I think
21 that would help us with the conversations that
22 we're going to have.

23 DR. LYNCH-WALSH: I think we passed a motion
24 on that already, Mary.

25 MS. FERTIG: Okay.

1 DR. LYNCH-WALSH: If not, I will make sure
2 I'm clear.

3 Okay. So --

4 MR. JABOUIN: Chair, can I just ask a quick
5 question of Mr. De Meo? How far back would you
6 like to go on that; last couple of years?

7 DR. LYNCH-WALSH: Three?

8 MR. DE MEO: A school year is June 30th;
9 right?

10 MR. JABOUIN: Yes.

11 MR. DE MEO: Would it be too difficult to
12 give us a two-year calendar from -- through
13 December 31st, 2023 two years? That would give
14 us some sense of it. And then if you could
15 compare the budget, I don't know if you can
16 straddle that?

17 MR. JABOUIN: Sure.

18 MR. DE MEO: Prorate it for the number of
19 months. Try to do that. That would be useful.

20 DR. LYNCH-WALSH: You want to get two years
21 plus this one or one year plus --

22 MR. DE MEO: Well, I'd like it through
23 December 31st. I don't care about the fiscal
24 year so much; if it's not too much trouble. If
25 it is, do June 30th and then do the sub period

1 through 6/30.

2 MR. JABOUIN: So noted. Thank you.

3 DR. LYNCH-WALSH: Okay. I think -- are you
4 good for right this second? Because we also have
5 Audit Committee Member Comments.

6 All right. The resignation, unless you have
7 something that fits into that, as far as a motion
8 goes.

9 MR. MENZUL: So are we still on 12?

10 DR. LYNCH-WALSH: No, we had to move from
11 that. We passed a motion and we moved on.

12 MR. MENZUL: So we're on 13?

13 DR. LYNCH-WALSH: Yes.

14 MR. MENZUL: Okay.

15 DR. LYNCH-WALSH: Are you good?

16 MR. MENZUL: I mean, I had -- I did -- the
17 motion wasn't posed, so I dont know --

18 MS. STRAUSS: Yeah, it passed.

19 DR. LYNCH-WALSH: All right. Audit Committee
20 Policy Development, in light of, you know, the
21 resignation, I think we can kind of pump the
22 brakes or move slower, not worry --

23 MR. DE MEO: I've got to go.

24 DR. LYNCH-WALSH: Pardon?

25 MR. DE MEO: I've got to go.

1 DR. LYNCH-WALSH: Oh, you have to go? Okay.

2 And you're quorum.

3 Agenda Planning, that item was included, I
4 think we're good.

5 All right. So motion to adjourn?

6 MS. CARTER-LYNCH: So moved.

7 DR. LYNCH-WALSH: All right.

8 MS. STRAUSS: Second.

9 DR. LYNCH-WALSH: All right. Moved by
10 Carter-Lynch seconded by Strauss.

11 Any discussion?

12 (No response.)

13 DR. LYNCH-WALSH: All in favor?

14 COMMITTEE MEMBERS: Aye.

15 DR. LYNCH-WALSH: All right. Thank you all.

16 See you in two weeks.

17 (Meeting was concluded at 12:32 p.m.)

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REPORTER'S CERTIFICATE

STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 11th day of March, 2024, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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