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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, 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

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Thereupon, the following proceedings were had:

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

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

(Pledge of Allegiance was recited.)

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

MR. JABOUIN: Good morning, Madam Chair. Ms. Ruth Carter-Lynch?

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl is excused.

Mr. Anthony De Meo?

MR. DE MEO: Here.

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

MS. FERTIG: Here.

MR. JABOUIN: Ms. Itohan Ighodaro? (No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

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

MR. MAYERSOHN: I'm here.

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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. MARY FERTIG (Telephonic)
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN (Telephonic)
MR. ANDREW MEDVIN
MR. PAVEL MENZUL
MS. JACLYN STRAUSS
MR. PETER TURSO
OFFICE OF THE CHIEF AUDITOR STAFF:
MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
MR. DAVID RHODES, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
MR. GABRIEL CARVAJAL, Manager, Property & Inventory Control
MR. BRYAN ERHARD, System Support Specialist II
MS. MICHELE MARQUARDT, Executive Secretary (Telephonic)
MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

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

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting

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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 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 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: 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

<p style="text-align: right;">Page 9</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 11</p> <p>1 monthly at whether there are -- then you're 2 catching it, maybe, at year end.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p style="text-align: right;">Page 10</p> <p>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.</p> <p>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</p>	<p style="text-align: right;">Page 12</p> <p>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?</p>

<p style="text-align: right;">Page 13</p> <p>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</p>	<p style="text-align: right;">Page 15</p> <p>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</p>
<p style="text-align: right;">Page 14</p> <p>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</p>	<p style="text-align: right;">Page 16</p> <p>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</p>

<p style="text-align: right;">Page 17</p> <p>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</p>	<p style="text-align: right;">Page 19</p> <p>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</p>
<p style="text-align: right;">Page 18</p> <p>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</p>	<p style="text-align: right;">Page 20</p> <p>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.</p>

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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

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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.

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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

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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

<p style="text-align: right;">Page 25</p> <p>1 auditor position will be intermediary between the</p> <p>2 external accounting firm and this internal audit</p> <p>3 department.</p> <p>4 DR. LYNCH-WALSH: But they may not be still</p> <p>5 task assigned in September.</p> <p>6 MR. MENZUL: Madam Chair.</p> <p>7 DR. LYNCH-WALSH: Yeah, hold on. I'm pulling</p> <p>8 the org chart. One second. I heard Marte, I</p> <p>9 believe that is correct. So someone pulled up</p> <p>10 the org chart before, risk management falls under</p> <p>11 Judy Marte?</p> <p>12 MR. JABOUIN: Madam Chair, that answer is,</p> <p>13 yes.</p> <p>14 DR. LYNCH-WALSH: Okay. But now I'm curious,</p> <p>15 I want to actually go see.</p> <p>16 MS. ARCESE: It's on page 11.</p> <p>17 DR. LYNCH-WALSH: 11? Thank you.</p> <p>18 MS. STRAUSS: Correct me if I'm wrong, but</p> <p>19 she was named in the grand jury report?</p> <p>20 DR. LYNCH-WALSH: Yeah.</p> <p>21 MS. STRAUSS: Yes, she was? And she's</p> <p>22 overseeing risk management for Broward County</p> <p>23 Schools?</p> <p>24 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>25 MS. STRAUSS: Okay. That, right there is why</p>	<p style="text-align: right;">Page 27</p> <p>1 accounting firm with an audit function.</p> <p>2 MR. MENZUL: I think what I'm noticing,</p> <p>3 actually -- Mr. De Meo, from looking at a lot of</p> <p>4 your comments, particularly this in this yellow</p> <p>5 one, you know, for this motion that we just went</p> <p>6 over and the one from the last meeting in person,</p> <p>7 I think part of the disagreement between you and</p> <p>8 Ms. Strauss is that, you know, she wants to go</p> <p>9 external whereas you want to, you know, kind of</p> <p>10 keep it internal and use the staff we have. My</p> <p>11 concern is, I don't think the current staff that</p> <p>12 we have for a lot of these things really would be</p> <p>13 able to execute on what you're talking about.</p> <p>14 DR. LYNCH-WALSH: I'll clarify. So there's</p> <p>15 two things. He's not disagreeing -- he's</p> <p>16 disagreeing on the timing of an external audit.</p> <p>17 The internal staff are the ones, in theory, we</p> <p>18 have staff being paid, there's a risk management</p> <p>19 function that I don't think anyone's doing</p> <p>20 enterprise risk management at all.</p> <p>21 MS. STRAUSS: No one.</p> <p>22 DR. LYNCH-WALSH: And that's something we</p> <p>23 could get an answer to at the next meeting. So</p> <p>24 for the time being, right now, if there's no</p> <p>25 further discussion, we can go ahead and vote.</p>
<p style="text-align: right;">Page 26</p> <p>1 I have a huge problem.</p> <p>2 DR. LYNCH-WALSH: Right. But not everybody</p> <p>3 knew that. That's why I wanted to make that</p> <p>4 clear.</p> <p>5 MS. STRAUSS: Well, thank you for making that</p> <p>6 clear. I will be clear that I got confirmation</p> <p>7 that she was named in the grand jury report,</p> <p>8 she's still inside this school district. Hence</p> <p>9 the need for an external independent audit. It's</p> <p>10 really not that hard.</p> <p>11 MR. MENZUL: Also, I move to fire her.</p> <p>12 DR. LYNCH-WALSH: Okay. We have a motion.</p> <p>13 MS. STRAUSS: I second that.</p> <p>14 DR. LYNCH-WALSH: Hold on. No, no, no, we're</p> <p>15 not going to do it like with the school board.</p> <p>16 We have one motion at a time. One at a time. I</p> <p>17 didn't hear the word substitute or amendment. We</p> <p>18 still have one motion.</p> <p>19 Okay. All right. So the motion on the floor</p> <p>20 that we are discussing is to conduct an</p> <p>21 enterprise risk audit of the entire district by</p> <p>22 an independent external firm. It seems like we</p> <p>23 need to, maybe, specify -- have some specificity.</p> <p>24 MR. MENZUL: Madam Chair.</p> <p>25 MS. STRAUSS: No, an independent public</p>	<p style="text-align: right;">Page 28</p> <p>1 The timing of this is like part two.</p> <p>2 So if we want to get the concept out there so</p> <p>3 that the board, at least, here's enterprise risk</p> <p>4 audit; what's that? It's in alignment with the</p> <p>5 COSO model and applying that and Ms. Strauss</p> <p>6 since she got on here has been talking about</p> <p>7 Sarbanes-Oxley, so it's all part and parcel in</p> <p>8 creating a strong system of internal controls.</p> <p>9 Not internally, Mr. De Meo's not saying</p> <p>10 internally, but there is an internal function</p> <p>11 that is supposed to be doing risk management.</p> <p>12 MR. MENZUL: But Mr. De Meo compared it to</p> <p>13 DEI and ESG. I'm just not sure how -- I get</p> <p>14 where he's coming from, but how is that really</p> <p>15 similar?</p> <p>16 DR. LYNCH-WALSH: That's not what he was</p> <p>17 saying. He was saying that, you know, it's a</p> <p>18 broad --</p> <p>19 MS. STRAUSS: It's a buzz word is what he was</p> <p>20 saying.</p> <p>21 MR. DE MEO: We don't even know what our risk</p> <p>22 management, who's in charge; we don't know what</p> <p>23 the process is; we don't know if we've already</p> <p>24 covered areas that are typically done.</p> <p>25 MS. STRAUSS: We do. We do.</p>

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 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 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 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 --

<p style="text-align: right;">Page 33</p> <p>1 MS. STRAUSS: Uh-huh.</p> <p>2 DR. LYNCH-WALSH: -- given, you know, what we</p> <p>3 have to choose from.</p> <p>4 So it looks like it may be task assignment in</p> <p>5 the short-term and then an external firm to, you</p> <p>6 know, potentially outsource the leadership</p> <p>7 position for an intermediate term. But I think</p> <p>8 they understood that they needed to vote on the</p> <p>9 12th at least for the task assignment. And, like</p> <p>10 I said, I'm not sure that they have the vehicle</p> <p>11 to pick -- to do a competitive -- I know they</p> <p>12 can't do a competitive solicitation by March</p> <p>13 12th. That, I know. So I'm not sure what would</p> <p>14 happen if we try to go external.</p> <p>15 So, hopefully, that gives you the context.</p> <p>16 MS. FERTIG: Yes, I think just repeat the</p> <p>17 motion. Thank you so much.</p> <p>18 DR. LYNCH-WALSH: Okay. Jaclyn, one more</p> <p>19 time.</p> <p>20 MS. STRAUSS: Well, actually, Nathalie, I</p> <p>21 wanted to ask you, is there -- other than an RFP</p> <p>22 is there some other solicitation we can do that</p> <p>23 would be a faster timeline?</p> <p>24 DR. LYNCH-WALSH: No, because then we get</p> <p>25 into things like piggybacking, sole sourcing, and</p>	<p style="text-align: right;">Page 35</p> <p>1 education sector to do an enterprise risk audit</p> <p>2 of Broward County Public Schools.</p> <p>3 MR. JABOUIN: Madam Chair, sorry to</p> <p>4 interrupt. I'd like to repeat that in one</p> <p>5 second, please.</p> <p>6 DR. LYNCH-WALSH: I will be actually relaying</p> <p>7 that to you.</p> <p>8 MR. TURSO: I have a friendly -- I think it's</p> <p>9 a friendly amendment?</p> <p>10 DR. LYNCH-WALSH: If you're going to add on</p> <p>11 to it; yes.</p> <p>12 MR. TURSO: Change something or remove</p> <p>13 something. I just want to know if we can remove</p> <p>14 the education part. I feel that's going to limit</p> <p>15 us.</p> <p>16 MS. STRAUSS: There are firms out there,</p> <p>17 public firms, and not just the big ones, second</p> <p>18 tier, third tier public accounting firms that</p> <p>19 specifically have this department. Because</p> <p>20 believe it or not, Mr. Turso, there are other</p> <p>21 districts in this country with the same similar</p> <p>22 problems.</p> <p>23 MR. TURSO: If we can go outside the state,</p> <p>24 okay, I guess you're right.</p> <p>25 MS. STRAUSS: It's a public accounting firm</p>
<p style="text-align: right;">Page 34</p> <p>1 we already have the state, the DOE OIG breathing</p> <p>2 down on top of us. So we want it to be clean.</p> <p>3 They do have, you know, the cadre so to speak of</p> <p>4 external firms, not for this, not for this, but I</p> <p>5 could -- I could potentially see a problem being</p> <p>6 created where they go, oh, well we could, you</p> <p>7 know, use this contract, dah-dah-dah. Right.</p> <p>8 So --</p> <p>9 MS. STRAUSS: No, this is a fresh RFP. No.</p> <p>10 DR. LYNCH-WALSH: Right. So that's what I'm</p> <p>11 saying. I don't think that going external in the</p> <p>12 short-term is feasible.</p> <p>13 MS. STRAUSS: No, no, no. I meant for this</p> <p>14 solicitation for an enterprise risk audit.</p> <p>15 DR. LYNCH-WALSH: Oh, yeah, yeah, yeah, that</p> <p>16 definitely needs to be a new one. Yes.</p> <p>17 MS. STRAUSS: Okay. But there is no other</p> <p>18 vehicle to make the selection process quicker,</p> <p>19 like call it something else? Like similar to an</p> <p>20 RFP? No? Okay.</p> <p>21 All right. That's fine. This is government.</p> <p>22 I understand that.</p> <p>23 So my motion is to put out an RFP for an</p> <p>24 external public accounting firm with an audit</p> <p>25 function specifically with experience in the</p>	<p style="text-align: right;">Page 36</p> <p>1 they can practice wherever. They have offices</p> <p>2 everywhere.</p> <p>3 MR. TURSO: Thank you for the clarification.</p> <p>4 DR. LYNCH-WALSH: Okay. All right. So you</p> <p>5 want to put out an RFP, and I'm paraphrasing</p> <p>6 until I get the recording or transcript, put out</p> <p>7 an RFP, external public accounting firm with an</p> <p>8 audit function and a specialization in education</p> <p>9 to conduct an enterprise risk audit of Broward</p> <p>10 County Public Schools. Those are like the tenets</p> <p>11 of this. The exact wording we will pull from --</p> <p>12 and I should be recording myself, actually. But,</p> <p>13 yeah, we're not going to get into where the</p> <p>14 motion that is passed is not reflected in what</p> <p>15 gets passed on to staff.</p> <p>16 So then the next step from motions from here</p> <p>17 is they go to the chief of staff's office and</p> <p>18 then the board is supposed to respond. However,</p> <p>19 the next meeting is March 12th. So I just want</p> <p>20 to confirm that I can get a draft of the</p> <p>21 transcript.</p> <p>22 MR. MENZUL: Isn't it March 14th?</p> <p>23 DR. LYNCH-WALSH: It could be the 14th. I'm</p> <p>24 not good with dates. Which one is it? Hold on,</p> <p>25 let me look.</p>

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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

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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

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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.

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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

<p style="text-align: right;">Page 41</p> <p>1 recommendation or are you just trying to clarify?</p> <p>2 MR. MEDVIN: I'm clarifying. Because I don't</p> <p>3 believe we, as a committee, can demand an RFP. I</p> <p>4 don't think that's how the system works.</p> <p>5 DR. CARTER-LYNCH: And we can't -- I mean, we</p> <p>6 are not a governing function of the school board.</p> <p>7 The school board governs everybody.</p> <p>8 MR. MEDVIN: That's right. But the wording</p> <p>9 of the original motion, as I understood it, was</p> <p>10 to do an RFP. And I don't think that's the case.</p> <p>11 DR. LYNCH-WALSH: Okay. So just to clarify,</p> <p>12 we're advisory. We can recommend they put out an</p> <p>13 RFP and they can go, yeah, no.</p> <p>14 So, Mr. De Meo?</p> <p>15 MR. DE MEO: So I'm not going to be able to</p> <p>16 vote for this because I think the -- the correct</p> <p>17 process is to get our new internal auditor on</p> <p>18 board and then confer with Dr. Licata and perhaps</p> <p>19 the school board and bring down the risk</p> <p>20 management ERM head and learn about the process.</p> <p>21 A lot of these functions are not auditable,</p> <p>22 they're just management functions. And I don't</p> <p>23 want to see us, you know, waste a lot of time and</p> <p>24 effort and money.</p> <p>25 It is the board's responsibility, the board's</p>	<p style="text-align: right;">Page 43</p> <p>1 go to you.</p> <p>2 So we have two concepts, and that is part of</p> <p>3 the later discussion, that one, about the</p> <p>4 enterprise risk audit, which Mr. De Meo's</p> <p>5 objection is the timing. Mr. Mayersohn pointed</p> <p>6 out, you know, wanting to get a feel, to know</p> <p>7 what we currently have, which I completely agree</p> <p>8 with. And I do not think the two things though</p> <p>9 are mutually exclusive, because as we were</p> <p>10 discussing about 10 minutes ago, you can ask for</p> <p>11 the audit and also ask that at the next meeting</p> <p>12 we get the head of enterprise risk -- whoever's</p> <p>13 in charge of that function, what do they do,</p> <p>14 where -- you know, where are we? What kind of --</p> <p>15 what do they do.</p> <p>16 MS. STRAUSS: I think we got the answer.</p> <p>17 They do nothing.</p> <p>18 DR. LYNCH-WALSH: Well, there hasn't been an</p> <p>19 audit, but we don't know what they -- you need to</p> <p>20 sometimes get confirmation and then you have the</p> <p>21 foundation from which to get traction with where</p> <p>22 we want to go. Yes.</p> <p>23 MS. CARTER-LYNCH: You pretty much answered</p> <p>24 my -- you know, answered my concern. It was</p> <p>25 like, first of all, these things -- two things can</p>
<p style="text-align: right;">Page 42</p> <p>1 responsibility, to appoint and oversee the ERM.</p> <p>2 Until I can satisfy myself about what it is</p> <p>3 they're doing, what the processes are, and have</p> <p>4 the input from the new internal auditor, I just</p> <p>5 can't vote for this.</p> <p>6 DR. LYNCH-WALSH: Okay. So Jaclyn had her</p> <p>7 hand up then you, oh, and then Peter.</p> <p>8 MR. TURSO: I'm last.</p> <p>9 DR. LYNCH-WALSH: What?</p> <p>10 MR. TURSO: I'm last.</p> <p>11 DR. LYNCH-WALSH: Okay. All right. Jaclyn?</p> <p>12 MS. STRAUSS: I come in peace here. But my</p> <p>13 sentiment is, I don't believe that a new hire</p> <p>14 should be made for a permanent chief auditor for</p> <p>15 this district before they actually know what</p> <p>16 they're getting into; okay? And I, actually, am</p> <p>17 going to vote and suggest that this district</p> <p>18 outsource this function.</p> <p>19 DR. LYNCH-WALSH: Not in this motion.</p> <p>20 MS. STRAUSS: I'm sorry, the chief auditor</p> <p>21 and the audit department function rather than</p> <p>22 make an internal hire. That is -- that is my</p> <p>23 professional judgment and strong feeling that</p> <p>24 that is how this district will move forward.</p> <p>25 DR. LYNCH-WALSH: Okay. Before you -- I'll</p>	<p style="text-align: right;">Page 44</p> <p>1 happen at the same time.</p> <p>2 DR. LYNCH-WALSH: Right.</p> <p>3 MS. CARTER-LYNCH: We do not have to be</p> <p>4 either-or.</p> <p>5 DR. LYNCH-WALSH: Right.</p> <p>6 MS. CARTER-LYNCH: We can, like you said,</p> <p>7 let's finish this first motion.</p> <p>8 DR. LYNCH-WALSH: That, too.</p> <p>9 MS. CARTER-LYNCH: Keep it clean. And then</p> <p>10 we can go to whatever next step we want to take.</p> <p>11 Because I think we're convoluting to much right</p> <p>12 here because I'm actually totally lost at this</p> <p>13 point as to what the clear motion is. I do know</p> <p>14 what Jaclyn said, but what the clear motion is</p> <p>15 and what we need to second and what we need to</p> <p>16 vote on, so can you let us know where, exactly</p> <p>17 where we are with this?</p> <p>18 DR. LYNCH-WALSH: Okay. And then Peter and</p> <p>19 then I'm going to read it, because I'm going to</p> <p>20 call the question on myself and you know how much</p> <p>21 I love that.</p> <p>22 MS. FERTIG: Nathalie, I have a comment just</p> <p>23 before.</p> <p>24 DR. LYNCH-WALSH: Peter -- Peter had his hand</p> <p>25 up first and then I'll come right back to you.</p>

<p style="text-align: right;">Page 45</p> <p>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</p>	<p style="text-align: right;">Page 47</p> <p>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</p>
<p style="text-align: right;">Page 46</p> <p>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.</p>	<p style="text-align: right;">Page 48</p> <p>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</p>

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

<p style="text-align: right;">Page 53</p> <p>1 much as I'm okay with it.</p> <p>2 Hold on. Then I've got Medvin and Turso.</p> <p>3 Okay. Mary you -- you made the motion, I'm</p> <p>4 assuming you're a, yes?</p> <p>5 MS. FERTIG: Yes.</p> <p>6 DR. LYNCH-WALSH: Okay. So Fertig.</p> <p>7 And Mr. Mayersohn?</p> <p>8 MR. MAYERSOHN: Yes.</p> <p>9 DR. LYNCH-WALSH: You're voting, yes?</p> <p>10 MR. MAYERSOHN: Yes.</p> <p>11 DR. LYNCH-WALSH: Okay. Motion passes, what</p> <p>12 is that, 1, 2, 3, 4, 5 -- 6 to 2 in favor of</p> <p>13 deferring until the next meeting and we will have</p> <p>14 the people from enterprise risk management, so I</p> <p>15 just want to make sure staff is clear on that.</p> <p>16 Mr. Jabouin?</p> <p>17 MR. JABOUIN: I'm sorry, I was just updating</p> <p>18 Dr. Hepburn on a few matters. Can you kindly</p> <p>19 repeat the question, Madam Chair?</p> <p>20 DR. LYNCH-WALSH: We'll deal with it after.</p> <p>21 Okay. So moving on -- I'll make sure they're</p> <p>22 clear, because it's in the motion.</p> <p>23 Okay. The next item up is, let's see, well,</p> <p>24 that was C. D, Payroll-Athletics. I don't see</p> <p>25 anything in here for discussion. I think we</p>	<p style="text-align: right;">Page 55</p> <p>1 on, I'll pull it up. So this is what it looks</p> <p>2 like on screen, this is what it looks like live</p> <p>3 and in person.</p> <p>4 MS. CARTER-LYNCH: This is what mine looks</p> <p>5 like.</p> <p>6 DR. LYNCH-WALSH: That's something else.</p> <p>7 DR. CARTER-LYNCH: That's something else?</p> <p>8 Okay.</p> <p>9 DR. LYNCH-WALSH: Okay. So I just want to be</p> <p>10 clear, for follow-up on this, because this is</p> <p>11 sort of a reference item, we need to be able to</p> <p>12 read it in the printout. And my suggestion would</p> <p>13 be to remove the color and just have boxes with</p> <p>14 borders and have all the words be in black.</p> <p>15 Okay. And then that way whenever we need to pull</p> <p>16 it out we have something we can read.</p> <p>17 Anybody else have anything or are we good on</p> <p>18 that one?</p> <p>19 (No response.)</p> <p>20 DR. LYNCH-WALSH: Okay. I have a feeling</p> <p>21 Peer Review we should probably discuss at the</p> <p>22 next meeting because that's part and parcel with</p> <p>23 a larger conversation. If we start it now we'll</p> <p>24 never get to Property and Inventory and Internal</p> <p>25 Funds.</p>
<p style="text-align: right;">Page 54</p> <p>1 asked for more information and we got a letter</p> <p>2 from Patty Brown who wasn't the person that did</p> <p>3 any of the things that were of concern back in</p> <p>4 October. So are we good with that response?</p> <p>5 Because then we can move on to the next letter.</p> <p>6 MR. JABOUIN: Madam Chair, if I could just</p> <p>7 add, what happened at the meeting was this</p> <p>8 response that you have here was not included in</p> <p>9 the original audit and there was an audit</p> <p>10 committee member that asked to get it and that's</p> <p>11 what that item is.</p> <p>12 DR. LYNCH-WALSH: Okay. So I don't -- so</p> <p>13 hearing -- hearing no discussion, I'm going to</p> <p>14 move on.</p> <p>15 All right. The next item is E, the Business</p> <p>16 Support Center org chart. Now, for some insane</p> <p>17 reason, I think because I'm very nearsighted,</p> <p>18 despite being 54 I can actually read this, but I</p> <p>19 don't know that everybody can, especially when</p> <p>20 it's not in color. So I definitely appreciate</p> <p>21 having the Business Support Center org chart, but</p> <p>22 could we have it not, not looking like this where</p> <p>23 the boxes are not reversed? So that it's black</p> <p>24 and white. You can see the names, just put a --</p> <p>25 you know, put a border around these shapes? Hold</p>	<p style="text-align: right;">Page 56</p> <p>1 Let's see. So Big 3 statement of work, I</p> <p>2 think we did get a scope.</p> <p>3 SMART Bond Project Data -- let me back out of</p> <p>4 here. Because the thing that I want to get to is</p> <p>5 the Detailed OCA Budget Costs. Because Mr. De</p> <p>6 Meo asked and every update we get I don't think</p> <p>7 gives us everything we need. So that's the other</p> <p>8 item on here that I just wanted to look at. And</p> <p>9 the rest of these, the Peer Review we can look at</p> <p>10 as part of the larger discussion.</p> <p>11 So we got -- wasn't there an updated -- no,</p> <p>12 this is not -- so this is CRI and RSM, but to Mr.</p> <p>13 De Meo's point, this doesn't capture all the</p> <p>14 external auditors; does it, Mr. Jabouin?</p> <p>15 MR. JABOUIN: Yes, these are the engagements</p> <p>16 that we utilize the different firms for and the</p> <p>17 costs of those engagements.</p> <p>18 DR. LYNCH-WALSH: But I don't see S. Davis; I</p> <p>19 don't see HCT; I don't see RS -- well, RSM is</p> <p>20 there.</p> <p>21 MR. JABOUIN: So S. Davis was not utilized</p> <p>22 recently, so, within the last fiscal year.</p> <p>23 DR. LYNCH-WALSH: Okay.</p> <p>24 MR. JABOUIN: That was in the previous fiscal</p> <p>25 year.</p>

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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.

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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

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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.

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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?

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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

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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

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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

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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

<p style="text-align: right;">Page 65</p> <p>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</p>	<p style="text-align: right;">Page 67</p> <p>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</p>
<p style="text-align: right;">Page 66</p> <p>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,</p>	<p style="text-align: right;">Page 68</p> <p>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?</p>

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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.

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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

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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

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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

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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.

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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.

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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.

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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

<p style="text-align: right;">Page 77</p> <p>1 transmitting the Property and Inventory Audit of 2 Selected Location?</p> <p>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.</p>	<p style="text-align: right;">Page 79</p> <p>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.</p>
<p style="text-align: right;">Page 78</p> <p>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</p>	<p style="text-align: right;">Page 80</p> <p>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.</p>

<p style="text-align: right;">Page 81</p> <p>1 MS. ARCESE: Right there. Do you see them on 2 the right?</p> <p>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.</p> <p>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.</p> <p>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?</p> <p>16 MS. ARCESE: I don't recall her name.</p> <p>17 DR. LYNCH-WALSH: Okay. So I heard 18 something. What?</p> <p>19 MS. ARCESE: Sorry our system support 20 specialist Mr. Erhard has been communicating back 21 and forth with them regarding that.</p> <p>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.</p>	<p style="text-align: right;">Page 83</p> <p>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 --</p> <p>6 DR. LYNCH-WALSH: So you're asking about what 7 training has happened since that discussion.</p> <p>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.</p> <p>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?</p> <p>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?</p> <p>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</p>
<p style="text-align: right;">Page 82</p> <p>1 All right. Does anyone have any questions on 2 these besides Mary? Because then I'll go to Mary 3 first.</p> <p>4 (No response.)</p> <p>5 DR. LYNCH-WALSH: Ms. Fertig, I believe 6 you're up.</p> <p>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?</p> <p>19 DR. LYNCH-WALSH: Okay. So, hold on, which 20 practice bulletin would that apply to, Ms. 21 Arcese?</p> <p>22 MS. ARCESE: So that's a business practice 23 bulletin and I believe it's C100.</p> <p>24 MS. FERTIG: I guess what I'm interested in 25 is, I thought when we went through this a couple</p>	<p style="text-align: right;">Page 84</p> <p>1 made and any questions that they have.</p> <p>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.</p> <p>10 MR. JABOUIN: Ms. Andreu and Mr. Smith can 11 talk about the training.</p> <p>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.</p> <p>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.</p> <p>20 DR. LYNCH-WALSH: Well, they may be 21 refining --</p> <p>22 MS. FERTIG: I think that's a concern.</p> <p>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.</p>

2013 is the date on it.

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

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

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

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

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

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

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

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

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

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

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

MS. FERTIG: Okay.

DR. LYNCH-WALSH: Mr. Smith.

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

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

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

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

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

recall this being a previous discussion item.

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

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

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

What outside auditing firm and --

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

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

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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

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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

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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

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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,

<p style="text-align: right;">Page 93</p> <p>1 that practice bulletin right there?</p> <p>2 DR. LYNCH-WALSH: It's on-line.</p> <p>3 MR. MENZUL: Okay.</p> <p>4 DR. LYNCH-WALSH: Yeah, I was able -- well,</p> <p>5 one of them. So this is the C-100, the one that</p> <p>6 hasn't been updated since 2013. I-307, do we</p> <p>7 have an answer on why the -- the other ones, the</p> <p>8 standard practice bulletins aren't available in</p> <p>9 one place?</p> <p>10 MS. ARCESE: Do we have a --</p> <p>11 DR. LYNCH-WALSH: I thought I saw Bryan</p> <p>12 trying to get a --</p> <p>13 MS. ARCESE: So he hasn't received a response</p> <p>14 yet; no. I just checked with him and he said</p> <p>15 he's not received a response from them yet. He's</p> <p>16 following up with them now. So we will do a</p> <p>17 follow-up.</p> <p>18 DR. LYNCH-WALSH: We're still here for an</p> <p>19 hour, so I'm looking for an answer before we</p> <p>20 leave. I'm not asking how do we cure cancer? We</p> <p>21 asked, you know, to put up some bulletins</p> <p>22 on-line.</p> <p>23 All right. So -- okay, Mary, I think we're</p> <p>24 back to you.</p> <p>25 MS. FERTIG: Yeah, I -- I'm just -- this</p>	<p style="text-align: right;">Page 95</p> <p>1 DR. LYNCH-WALSH: Right. And that was, you</p> <p>2 know, the point with the motion that we kind of</p> <p>3 started the meeting with is, the Business --</p> <p>4 everything was supposed to be reviewed by the</p> <p>5 Business Support Center whether it was a Business</p> <p>6 Support Center school or not, I believe, on a</p> <p>7 monthly basis, and the response we were getting</p> <p>8 back is that they would do it annually, which is</p> <p>9 not sufficient, clearly, because then you are</p> <p>10 waiting a year to address what may be training</p> <p>11 issues or the procedures may not be clear.</p> <p>12 So, all right. Do you have any other --</p> <p>13 MS. FERTIG: No. I mean, I could say the</p> <p>14 same -- I could go into the same issue on parking</p> <p>15 decals which is a little bit newer. We're seeing</p> <p>16 a reemergence of vending machine problems which</p> <p>17 we haven't seen for a while. So I'm just going</p> <p>18 to say again, this is the most -- in all these</p> <p>19 years, to have all of these high schools come on</p> <p>20 one audit committee meeting is really unusual and</p> <p>21 that tells me that whatever we're doing to train</p> <p>22 people and ensure compliance is not working.</p> <p>23 DR. LYNCH-WALSH: Right. And there seems to</p> <p>24 be no correlation between whether it's District</p> <p>25 or Business Support Center, I would say we're</p>
<p style="text-align: right;">Page 94</p> <p>1 is -- this is more than we -- more exceptions in</p> <p>2 a high school in one, you know, audit committee</p> <p>3 meeting than I can ever remember. And it's on a</p> <p>4 topic that we did discuss and I know we had --</p> <p>5 I'm pulling things up on my computer just sitting</p> <p>6 here, on the child care, I'm just wondering how</p> <p>7 the staff is -- you know, it's one thing, yes,</p> <p>8 they have a document and they can't go on-line</p> <p>9 and find it, but what are we doing to train them?</p> <p>10 And what steps are you taking to fix that? I</p> <p>11 don't feel like I'm getting a clear answer on</p> <p>12 that.</p> <p>13 DR. LYNCH-WALSH: For the training?</p> <p>14 MS. FERTIG: And I'm really glad you're</p> <p>15 redoing your standard practice bulletin, but it</p> <p>16 would be great to also follow what's in there and</p> <p>17 enforce it if it's not.</p> <p>18 DR. LYNCH-WALSH: Can you repeat that last</p> <p>19 sentence?</p> <p>20 MS. FERTIG: I said I'm really glad they are</p> <p>21 redoing these standard practice bulletins and</p> <p>22 updating them, but it would be really -- I think</p> <p>23 it would be great to ensure that people follow</p> <p>24 what's there right now and to have steps in place</p> <p>25 if they don't.</p>	<p style="text-align: right;">Page 96</p> <p>1 running about 50/50 in terms of who's not doing</p> <p>2 what they should be doing.</p> <p>3 All right. So are you good on your questions</p> <p>4 or comments for now?</p> <p>5 MS. FERTIG: Yeah, I'm good.</p> <p>6 DR. LYNCH-WALSH: Okay. Anybody else?</p> <p>7 MR. DE MEO: Are we -- are we talking about</p> <p>8 the reconciliation, there's a -- that other</p> <p>9 schedule?</p> <p>10 DR. LYNCH-WALSH: For internal funds?</p> <p>11 MR. DE MEO: Yeah, for the -- it's like 85</p> <p>12 percent complete. It lists all the accounts.</p> <p>13 Are we on that?</p> <p>14 DR. LYNCH-WALSH: We can be.</p> <p>15 MR. DE MEO: Yeah, that's it. My question to</p> <p>16 the chief auditor is, are we on schedule to meet</p> <p>17 compliance with the Florida statutes?</p> <p>18 MR. JABOUIN: Yes, we are, Mr. De Meo.</p> <p>19 MR. DE MEO: Okay. Thank you.</p> <p>20 DR. LYNCH-WALSH: And I haven't reconciled,</p> <p>21 done my own reconciliation to this this time</p> <p>22 around. We were told that, yes, we're -- they</p> <p>23 have to have 90 percent done by March 31st, I</p> <p>24 believe.</p> <p>25 MS. ARCESE: That's not correct. No, that's</p>

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<p>1 not correct. We have to have 50 percent done by 2 March.</p> <p>3 MR. DE MEO: And by the end of the year, by 4 June?</p> <p>5 MS. ARCESE: By June 90 percent.</p> <p>6 MR. DE MEO: Oh, 90. Okay.</p> <p>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.</p> <p>15 So we have what's been done; right; this 16 starts with what's been done?</p> <p>17 MS. ARCESE: Correct.</p> <p>18 DR. LYNCH-WALSH: Correct? And then we go to 19 what's in progress.</p> <p>20 MS. ARCESE: Correct.</p> <p>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</p>	<p>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.</p> <p>15 MS. CARTER-LYNCH: Okay.</p> <p>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.</p> <p>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?</p> <p>23 MS. ARCESE: You can ask now.</p> <p>24 DR. LYNCH-WALSH: Well, she's going to revise 25 -- they're going to revise the list to include</p>
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<p>1 touched yet, and that's where I would see Western 2 High School and what their balance is.</p> <p>3 MS. ARCESE: Right.</p> <p>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.</p> <p>9 MS. ARCESE: No problem. We can adjust it 10 and resend it back out by the end of the week.</p> <p>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.</p> <p>14 MS. CARTER-LYNCH: Let me ask a question.</p> <p>15 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>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 --</p> <p>20 MS. ARCESE: No, it's the opposite.</p> <p>21 MS. CARTER-LYNCH: Okay. It's the opposite.</p> <p>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</p>	<p>1 the ones that are not in progress and haven't 2 been done.</p> <p>3 MS. ARCESE: Right. I'll add that. Yeah.</p> <p>4 MS. CARTER-LYNCH: I'll just hold it.</p> <p>5 DR. LYNCH-WALSH: Okay. But, to clarify, 6 what is the internal fund balance for Western 7 High School?</p> <p>8 MS. ARCESE: Give me a minute. Let me find 9 that.</p> <p>10 MS. STRAUSS: And while we're waiting, can we 11 move on?</p> <p>12 DR. LYNCH-WALSH: On this schedule?</p> <p>13 MS. STRAUSS: Yeah.</p> <p>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</p>

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<p>lawsuit that the catering company filed, you can see -- actually, you can see where the check is in the mail is being said in these emails repeatedly. I don't know how people were falling for this. It's like, oh, well, this must have happened. Right. It was like the -- but I would imagine that a con artist -- like debate is the perfect place for a con artist to excel. The guy's been a debate coach forever. And I don't know how long he's been at Western. But I did ask Mr. Jabouin for the last internal funds audit from Western. I want to know what their internal funds balance is and what practice bulletin is in play that wasn't followed so that students and parents were giving -- putting -- the money apparently was not going into internal funds and then he has this statewide group that was supposedly invoiced, and he didn't -- they didn't pay, and so he has the money and the catering company has no money and the kids, you know, are embarrassed.</p> <p>MS. ARCESE: So there are a couple things with Western High. So not having a full picture other than just the news article, I can only guess that there are several areas that weren't</p>	<p>I wanted to have was prioritizing Western. I understand the debate club is not the only, it's all the other funds, too, but prioritizing Western, A, it has a fairly healthy balance, and, two, we just had all of this drama where the guy got arrested for fraud and there's a lawsuit out. So --</p> <p>MS. ARCESE: It will be started.</p> <p>DR. LYNCH-WALSH: Okay. And then what practice bulletin, if you're taking money --</p> <p>MS. ARCESE: So I'm reading from chapter 8, because I looked up chapter 8 because I figured the question would come up today because it's in papers. There's a couple areas, I mean, I didn't look up the standard practice bulletins, but any -- neither the school nor the district shall be liable for any purchases made in the name of the school without express written approval from the principal. So we would have to when we're doing our review look to see were there any approvals obtained for this -- I'm assuming not.</p> <p>DR. LYNCH-WALSH: Okay. So hold up. There's a debate club at Western; correct?</p> <p>MS. ARCESE: Yes.</p> <p>DR. LYNCH-WALSH: Okay. So they had -- so</p>
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<p>followed. One could be that any purchases made in the name of the school --</p> <p>DR. LYNCH-WALSH: So let me back you up and get you in order. First of all, I asked Mr. Jabouin for the audit, the last time they had an internal funds audit.</p> <p>MR. JABOUIN: We'll send that out.</p> <p>DR. LYNCH-WALSH: What year was that?</p> <p>MS. ARCESE: 2022. It's 2022 school year, which was performed last year.</p> <p>DR. LYNCH-WALSH: Okay. So he wasn't doing his shenanigans. He started after they were probably audited. Because there was an October 2023 invoice and then April -- no, October '22, April '23.</p> <p>Okay. So they were audited in fiscal year 22. Their balance is?</p> <p>MS. ARCESE: Approximately 600,000.</p> <p>DR. LYNCH-WALSH: Okay. So in terms of risk -- and are they coming at the next meeting? Because they're not in progress yet.</p> <p>MS. ARCESE: Not yet, but it has been assigned, so -- to an auditor.</p> <p>DR. LYNCH-WALSH: Okay. So in light of everything that happened, one of the discussions</p>	<p>there was a debate club, debate coach and debate students; right? And they raised money; correct?</p> <p>MS. ARCESE: So they would have to have prior approval to raise money from the principal.</p> <p>DR. LYNCH-WALSH: Okay. And that's per what; what practice bulletin or any other -- hold on one second.</p> <p>MS. ARCESE: I-402.</p> <p>DR. LYNCH-WALSH: Okay. I-402. Prior approval to have a club and raise money; are those all the same approvals?</p> <p>MS. ARCESE: All approvals; right.</p> <p>DR. LYNCH-WALSH: The principal has to approve the club?</p> <p>MS. ARCESE: Correct.</p> <p>DR. LYNCH-WALSH: And is fundraising separate from approving the club?</p> <p>MS. ARCESE: Yes.</p> <p>DR. LYNCH-WALSH: Okay. Fundraising. Do they pay dues normally?</p> <p>MS. ARCESE: Does who pay dues?</p> <p>DR. LYNCH-WALSH: The students to be in debate. My kid's not in debate.</p> <p>MS. ARCESE: It depends on the group and what they decide from within the group of how they --</p>

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 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 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 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?

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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

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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

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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

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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.

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<p>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.</p>	<p>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</p>
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<p>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</p>	<p>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</p>

<p style="text-align: right;">Page 117</p> <p>1 raises then an amendment would be filed.</p> <p>2 DR. LYNCH-WALSH: Okay. And what items were</p> <p>3 in that realignment?</p> <p>4 MS. MOTIWALA: It was discussed at</p> <p>5 closed-door.</p> <p>6 DR. LYNCH-WALSH: That's not a negotiation</p> <p>7 piece. Those -- whatever you realigned gets</p> <p>8 submitted to the state; correct?</p> <p>9 MS. MOTIWALA: It will be submitted since the</p> <p>10 board approved it. So --</p> <p>11 DR. LYNCH-WALSH: But the board -- it wasn't</p> <p>12 part of the backup. So the board, for all</p> <p>13 intents --</p> <p>14 MS. MOTIWALA: The board gets the amendment</p> <p>15 once we bring it forth now after the board</p> <p>16 approved the raises.</p> <p>17 DR. LYNCH-WALSH: Okay. So the 19.6, I'm</p> <p>18 trying to understand what makes up that number.</p> <p>19 It is not a secret document and I'm beginning to</p> <p>20 think saying -- using the closed-door excuse is</p> <p>21 inappropriate because those are tax dollars that</p> <p>22 were already allocated for something else, we</p> <p>23 just don't know for what. What did we give up in</p> <p>24 order to pay these raises? So what schedule --</p> <p>25 was the board provided with a schedule that added</p>	<p style="text-align: right;">Page 119</p> <p>1 might not have been a secret according to Mr.</p> <p>2 Alton's report.</p> <p>3 MR. MENZUL: Point of information.</p> <p>4 DR. LYNCH-WALSH: What?</p> <p>5 MR. MENZUL: Why would the BTU be told what</p> <p>6 is being --</p> <p>7 DR. LYNCH-WALSH: They're negotiating with</p> <p>8 BTU.</p> <p>9 MR. MENZUL: They're negotiating, but the</p> <p>10 person they're negotiating with doesn't need to</p> <p>11 know what part of the budget is being realigned</p> <p>12 to make it work.</p> <p>13 DR. LYNCH-WALSH: No, no, no, no, no. That's</p> <p>14 not what I'm saying. The board. The board.</p> <p>15 MR. MENZUL: I'm saying this in support of</p> <p>16 your point.</p> <p>17 DR. LYNCH-WALSH: Pardon?</p> <p>18 MR. MENZUL: I'm saying this is, actually,</p> <p>19 made in support of your point. Because I think</p> <p>20 it's not -- I don't think it falls under</p> <p>21 confidential.</p> <p>22 DR. LYNCH-WALSH: Closed-door? Right. Yeah.</p> <p>23 No, I appreciate it.</p> <p>24 So when will that amendment -- does it go to</p> <p>25 the state or does it go to the board first?</p>
<p style="text-align: right;">Page 118</p> <p>1 up to 19.6?</p> <p>2 MS. MOTIWALA: The board was informed of what</p> <p>3 was in there and what would have to be realigned</p> <p>4 and that's what they approved. But once the</p> <p>5 amendment comes before the board for approval</p> <p>6 they will see which line items were -- have to be</p> <p>7 realigned. I don't have that in front of me.</p> <p>8 DR. LYNCH-WALSH: So they were told verbally</p> <p>9 -- so they were told verbally in closed-door what</p> <p>10 you would be realigning?</p> <p>11 MS. MOTIWALA: I'm not allowed to disclose</p> <p>12 what occurred in closed-door discussions.</p> <p>13 DR. LYNCH-WALSH: But I'm saying -- well, we</p> <p>14 might have to get -- we might have to get Ms.</p> <p>15 Batista. Because I don't know how you can take</p> <p>16 things you already allocated that are in a public</p> <p>17 document, which I have, because I suspect that we</p> <p>18 pulled it out of Facilities, just like we did</p> <p>19 that 8 million. And then -- so we already know</p> <p>20 what it was allocated to. It is not a state</p> <p>21 secret. In fact, I would suggest it's the exact</p> <p>22 opposite of a secret to know what you're now not</p> <p>23 going to fund in order to do these raises. The</p> <p>24 amount that was negotiated with BTU was a secret</p> <p>25 until they approved it, but it sounds like that</p>	<p style="text-align: right;">Page 120</p> <p>1 MS. MOTIWALA: Board and the state. Both get</p> <p>2 it. But the board has to approve it.</p> <p>3 DR. LYNCH-WALSH: So then the schedules where</p> <p>4 there's an amendment, that schedule is going to</p> <p>5 come to the board when?</p> <p>6 MS. MOTIWALA: At the next board meeting.</p> <p>7 But not March. March is already posted. So it</p> <p>8 would have to be in April.</p> <p>9 DR. LYNCH-WALSH: Uh-huh. Okay. So I'm</p> <p>10 going to say to you, this is not secret</p> <p>11 information. If you have a document that shows</p> <p>12 what you're realigning and I do a public records</p> <p>13 request, I expect to get it. And I do -- I</p> <p>14 think, and we're going to have to get</p> <p>15 clarification that that was an inappropriate use</p> <p>16 of closed-door because this is money that's</p> <p>17 already allocated. That is separate from</p> <p>18 whatever amount you're negotiating, they were</p> <p>19 negotiating with BTU and you couldn't talk about</p> <p>20 for several months. Because this is how this</p> <p>21 stuff keeps happening.</p> <p>22 You don't have it in general fund because</p> <p>23 when we were at our last meeting we were like</p> <p>24 around 20 million and this is 36. So -- and the</p> <p>25 17 is coming from the state. So zero was coming</p>

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<p>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</p>	<p>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</p>
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<p>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 --</p>	<p>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</p>

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<p>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 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.</p> <p>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.</p> <p>23 MS. STRAUSS: And we can't even give it to 24 them again next year.</p> <p>25 DR. LYNCH-WALSH: Right. Because we're</p>	<p>1 Okay. So thank you. I think we have as much 2 clarity on that as we're going to have today.</p> <p>3 MS. MOTIWALA: Thank you.</p> <p>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.</p> <p>10 All right. Well, thank you very much.</p> <p>11 We're going to move on to item 12. I'm going 12 to go pop two Advil.</p> <p>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,</p>
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<p>1 starting in a hole.</p> <p>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.</p> <p>5 DR. LYNCH-WALSH: Right. And, again, ARP 6 nonrecurring --</p> <p>7 MS. STRAUSS: I mean, this is so, like, 8 backwards and shady.</p> <p>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.</p> <p>21 MS. CARTER-LYNCH: Breathe. Breathe. Okay. 22 Good.</p> <p>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.</p>	<p>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,</p>

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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

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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.

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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.

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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

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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.

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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

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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

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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?

<p style="text-align: right;">Page 137</p> <p>1 MR. JABOUIN: On the Big 3?</p> <p>2 DR. LYNCH-WALSH: Yes, because, to his point,</p> <p>3 the OIG, and this has been Mr. De Meo's concern</p> <p>4 this whole time, we found out that it was already</p> <p>5 a done deal while we were still discussing</p> <p>6 whether we should move forward with it. So then</p> <p>7 it was already a done deal and they were in</p> <p>8 fieldwork. If they can -- if they have to turn</p> <p>9 over what they've done to the OIG, then what</p> <p>10 is -- right. So --</p> <p>11 MR. DE MEO: Madam Chair, and Mr. Chief</p> <p>12 Auditor, based on your discussions and some of</p> <p>13 the information, it doesn't make logical sense to</p> <p>14 me that this audit and the BTA and everything</p> <p>15 else they do is in the \$230,000.</p> <p>16 MR. JABOUIN: No, it's not. The 230,000 is</p> <p>17 for their audits of the SMART Bond program</p> <p>18 manager and owner's representative. The</p> <p>19 behavioral threat assessment, those were done</p> <p>20 under separate engagement letters and we'll --</p> <p>21 obviously, we'll prepare the expense information</p> <p>22 for you much better than we did within the</p> <p>23 package. But the amount for the SMART Bond work</p> <p>24 is 230,000.</p> <p>25 Now, we did ask them, because it was not a</p>	<p style="text-align: right;">Page 139</p> <p>1 without logging their time and billing it to the</p> <p>2 correct client. And so they have to have those</p> <p>3 records. So having a bucket amount of money and</p> <p>4 telling us that it applies to multiple audits, it</p> <p>5 makes zero sense. Zero sense. So I'm just not</p> <p>6 going to buy it. And, again, it goes back to</p> <p>7 wanting detailed records.</p> <p>8 MR. JABOUIN: Yeah, we will go back to them.</p> <p>9 The initial response --</p> <p>10 MS. STRAUSS: I logged every hour, every</p> <p>11 minute.</p> <p>12 MR. JABOUIN: It does make sense. We will</p> <p>13 ask them to go back and within that \$230,000 how</p> <p>14 much was it for the Big 3?</p> <p>15 DR. LYNCH-WALSH: So I think he's going</p> <p>16 further than that, to -- and I'll let you</p> <p>17 articulate yourself because I don't think that's</p> <p>18 all you're asking for.</p> <p>19 MR. DE MEO: Well, I think it would be</p> <p>20 beneficial for us to have a listing, pick a</p> <p>21 period, two years, right up through the most</p> <p>22 recent -- at least through December 31st, the</p> <p>23 projects that are let to outside consultants,</p> <p>24 CPAs and so on through the audit department and</p> <p>25 their proposed cost and cost to date. Simple.</p>
<p style="text-align: right;">Page 138</p> <p>1 committee request, I believe they indicated that</p> <p>2 they were not tracking the Big 3 separately</p> <p>3 within the 230,000, but I'll ask them to come up</p> <p>4 with a better estimate.</p> <p>5 DR. LYNCH-WALSH: I thought it was taking the</p> <p>6 place of one of the quarterly audits.</p> <p>7 MR. JABOUIN: Within the 230; yes, Chair.</p> <p>8 DR. LYNCH-WALSH: Right. Within the 230.</p> <p>9 But, still, the BTA being on top of that, which</p> <p>10 is why we've asked for as detailed as possible to</p> <p>11 know exactly how much is being spent on audits,</p> <p>12 internal -- people internally and audits</p> <p>13 externally.</p> <p>14 MR. DE MEO: I don't think it's unreasonable,</p> <p>15 in fact, I can tell you through experience that</p> <p>16 the case is that they do keep track of each</p> <p>17 project. And I'd like to know or we'd like to</p> <p>18 know, you know, what is the proposed fee for</p> <p>19 that? It's a simple thing.</p> <p>20 MR. JABOUIN: Sure, Mr. De Meo.</p> <p>21 MS. STRAUSS: Every professional has to log</p> <p>22 their time, right, in some sort of CRM that gets</p> <p>23 billed to that specific client. Like, I've</p> <p>24 worked in public accounting; okay? Clearly</p> <p>25 they're not going to let their junior people work</p>	<p style="text-align: right;">Page 140</p> <p>1 MS. FERTIG: Is that a motion, Mr. De Meo,</p> <p>2 that we can just move on?</p> <p>3 MR. DE MEO: Well, I wanted to follow up on</p> <p>4 the other issue. Did we decide on the scope of</p> <p>5 the CMAR project?</p> <p>6 DR. LYNCH-WALSH: He already -- so here's the</p> <p>7 problem and this is why I said I don't think he's</p> <p>8 addressing it. Because, to me, it sounds like we</p> <p>9 need to pump the brakes in light of the OIG</p> <p>10 coming. But understand that today is February</p> <p>11 29th, 2024 and this scope was signed off on --</p> <p>12 remember we found out when you were still -- you</p> <p>13 were like, hold up, when did we -- we were still</p> <p>14 determining, we thought, the scope, when he had</p> <p>15 already signed off on it months before. So they</p> <p>16 started fieldwork.</p> <p>17 So if they need to stop right now, like pump</p> <p>18 the brakes until we know exactly what was</p> <p>19 proposed --</p> <p>20 MS. STRAUSS: Nathalie, the money's already</p> <p>21 being spent. They're already doing their work.</p> <p>22 So if you stop them, then it's completely wasted.</p> <p>23 DR. LYNCH-WALSH: Well, it gets turned over</p> <p>24 to the OIG. That's the only benefit is if you</p> <p>25 can turn it over -- if they're at a point where</p>

<p style="text-align: right;">Page 141</p> <p>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</p>	<p style="text-align: right;">Page 143</p> <p>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.</p>
<p style="text-align: right;">Page 142</p> <p>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</p>	<p style="text-align: right;">Page 144</p> <p>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</p>


<p style="text-align: right;">Page 145</p> <p>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 --</p>	<p style="text-align: right;">Page 147</p> <p>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</p>
<p style="text-align: right;">Page 146</p> <p>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?</p>	<p style="text-align: right;">Page 148</p> <p>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</p>

<p style="text-align: right;">Page 149</p> <p>1 say that right there.</p> <p>2 DR. LYNCH-WALSH: Pardon?</p> <p>3 MR. MENZUL: I'm looking at the January 11th</p> <p>4 minutes.</p> <p>5 DR. LYNCH-WALSH: Okay. So the next item, we</p> <p>6 pretty much discussed the Chief Auditor</p> <p>7 Resignation Update. I think we're good on that.</p> <p>8 MS. FERTIG: Before we leave that other item,</p> <p>9 can we get something to send us a statement about</p> <p>10 what Mr. De Meo asked for and have it in hand by</p> <p>11 our next meeting?</p> <p>12 DR. LYNCH-WALSH: The other thing, which was</p> <p>13 the projects broken down by -- I'm going to have</p> <p>14 to get with Mr. Jabouin. Because he asked for it</p> <p>15 repeatedly throughout this meeting. He's asked</p> <p>16 for essentially the same thing.</p> <p>17 MS. FERTIG: I know and I just thought if we</p> <p>18 had a quick motion that we wanted to see the cost</p> <p>19 of all of the audits done by outside auditors,</p> <p>20 you know, that we could get that language I think</p> <p>21 that would help us with the conversations that</p> <p>22 we're going to have.</p> <p>23 DR. LYNCH-WALSH: I think we passed a motion</p> <p>24 on that already, Mary.</p> <p>25 MS. FERTIG: Okay.</p>	<p style="text-align: right;">Page 151</p> <p>1 through 6/30.</p> <p>2 MR. JABOUIN: So noted. Thank you.</p> <p>3 DR. LYNCH-WALSH: Okay. I think -- are you</p> <p>4 good for right this second? Because we also have</p> <p>5 Audit Committee Member Comments.</p> <p>6 All right. The resignation, unless you have</p> <p>7 something that fits into that, as far as a motion</p> <p>8 goes.</p> <p>9 MR. MENZUL: So are we still on 12?</p> <p>10 DR. LYNCH-WALSH: No, we had to move from</p> <p>11 that. We passed a motion and we moved on.</p> <p>12 MR. MENZUL: So we're on 13?</p> <p>13 DR. LYNCH-WALSH: Yes.</p> <p>14 MR. MENZUL: Okay.</p> <p>15 DR. LYNCH-WALSH: Are you good?</p> <p>16 MR. MENZUL: I mean, I had -- I did -- the</p> <p>17 motion wasn't posed, so I don't know --</p> <p>18 MS. STRAUSS: Yeah, it passed.</p> <p>19 DR. LYNCH-WALSH: All right. Audit Committee</p> <p>20 Policy Development, in light of, you know, the</p> <p>21 resignation, I think we can kind of pump the</p> <p>22 brakes or move slower, not worry --</p> <p>23 MR. DE MEO: I've got to go.</p> <p>24 DR. LYNCH-WALSH: Pardon?</p> <p>25 MR. DE MEO: I've got to go.</p>
<p style="text-align: right;">Page 150</p> <p>1 DR. LYNCH-WALSH: If not, I will make sure</p> <p>2 I'm clear.</p> <p>3 Okay. So --</p> <p>4 MR. JABOUIN: Chair, can I just ask a quick</p> <p>5 question of Mr. De Meo? How far back would you</p> <p>6 like to go on that; last couple of years?</p> <p>7 DR. LYNCH-WALSH: Three?</p> <p>8 MR. DE MEO: A school year is June 30th;</p> <p>9 right?</p> <p>10 MR. JABOUIN: Yes.</p> <p>11 MR. DE MEO: Would it be too difficult to</p> <p>12 give us a two-year calendar from -- through</p> <p>13 December 31st, 2023 two years? That would give</p> <p>14 us some sense of it. And then if you could</p> <p>15 compare the budget, I don't know if you can</p> <p>16 straddle that?</p> <p>17 MR. JABOUIN: Sure.</p> <p>18 MR. DE MEO: Prorate it for the number of</p> <p>19 months. Try to do that. That would be useful.</p> <p>20 DR. LYNCH-WALSH: You want to get two years</p> <p>21 plus this one or one year plus --</p> <p>22 MR. DE MEO: Well, I'd like it through</p> <p>23 December 31st. I don't care about the fiscal</p> <p>24 year so much; if it's not too much trouble. If</p> <p>25 it is, do June 30th and then do the sub period</p>	<p style="text-align: right;">Page 152</p> <p>1 DR. LYNCH-WALSH: Oh, you have to go? Okay.</p> <p>2 And you're quorum.</p> <p>3 Agenda Planning, that item was included, I</p> <p>4 think we're good.</p> <p>5 All right. So motion to adjourn?</p> <p>6 MS. CARTER-LYNCH: So moved.</p> <p>7 DR. LYNCH-WALSH: All right.</p> <p>8 MS. STRAUSS: Second.</p> <p>9 DR. LYNCH-WALSH: All right. Moved by</p> <p>10 Carter-Lynch seconded by Strauss.</p> <p>11 Any discussion?</p> <p>12 (No response.)</p> <p>13 DR. LYNCH-WALSH: All in favor?</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 DR. LYNCH-WALSH: All right. Thank you all.</p> <p>16 See you in two weeks.</p> <p>17 (Meeting was concluded at 12:32 p.m.)</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>

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

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

10 Dated this 11th day of March, 2024, Fort
11 Lauderdale, Broward County, Florida

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14 TIMOTHY R. BASS
15 Court Reporter
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