

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

THURSDAY, MAY 16, 2024

9:38 a.m. - 1:09 p.m.

KC WRIGHT ADMINISTRATION CENTER

BOARD ROOM

600 Southeast 3rd Avenue

Ft. Lauderdale, Florida

Court Reporter:

Emily Scott, stenographic reporter
Bass Reporting Service, Inc.
Litigation Building
633 South Andrews Avenue, Suite 500
Fort Lauderdale, FL 33301

1 AUDIT COMMITTEE MEMBERS:

2 Ms. Ruth Carter-Lynch (Call-in)

Ms. Mary Fertig

3 Dr. Nathalie Lynch-Walsh

Mr. Robert Mayersohn

4 Mr. Andrew Medvin

Ms. Phyllis Shaw

5 Ms. Jaclyn Strauss

Mr. Peter Turso

6 Mr. Lew Naylor

7 OFFICE OF THE CHIEF AUDITOR STAFF:

8 Mr. Dave Rhodes, Designee Chief Auditor, OCA

Ms. Ali Arcese, Audit Director

9 Ms. Jennifer Harpalani, Asst. Director IT Audits

Ms. Nakia Gouldbourne, Acting Manager, Internal Funds

10 Ms. Elena Pritykina, Task-Assigned Manager, Operations

Mr. Bryan Erhard, System Support Specialist II

11 Ms. Laura Wright, Clerk Spec C

Ms. Wanda Radcliff, Clerk Spec B

12

13 DISTRICT STAFF:

14 Ms. Judith Marte, Dept. Supt., Finance & Operations

Ms. Erum Motiwala, Associate Supt., Finance

15 Mr. Mark D. Dorsett, Chief Facilities Officer

Dr. Josiah Phillips, Chief Information Officer

16 Mr. Alan Strauss, S. Regional Supt., Teaching & Learning

Ms. Jennifer Andreu, Executive Director, Operations

17 Mr. Manuel Castaneda, Executive Director, IT Operations

Mr. Matthew Bradford, Executive Director IT Services

18 Mr. Oleg Gorokhovskiy, Dir., Accounting & Fin. Reporting

Ms. Shelley Meloni, Executive Director, Capital Programs

19 Ms. Omar Shim, Director, Capital Budget

Mr. Ryan Smith, Director, Business Support Center

20 Ms. Kim Punzi-Elabiary, MGR. I, Behavioral Threat
Assessment

21

INVITED GUESTS:

22 Ms. Emily Scott, Court Reporter, United Reporting

BECON Broadcast

23 Mr. Rob Broline, External Auditor, CRI

Mr. Ben Kincaid, External Auditor, CRI

24 Tammy Whippie, AECOM

Chris Gums, External Auditor, RSM

25 Matthew Brondell RSM US

1 Thereupon, the following proceedings were had:

2 - - -

3 DR. LYNCH-WALSH: All right. I would like to
4 call this May 16th meeting of the district audit
5 committee to order. It's 9:38.

6 The first order of business is the pledge of
7 allegiance. All rise and face the flag, please.

8 (Pledge of Allegiance was recited.)

9 DR. LYNCH-WALSH: Mr. Rhodes, do roll call,
10 please.

11 MR. RHODES: Thank you, Madam Chair.

12 Roll call, Ruth Carter-Lynch?

13 (No response.)

14 MR. RHODES: Rebecca Dahl?

15 (No response.)

16 MR. RHODES: Anthony De Meo?

17 (No response.)

18 MR. RHODES: Mary Fertig?

19 (No response.)

20 MR. RHODES: Dr. Nathalie Lynch-Walsh?

21 DR. LYNCH-WALSH: Here.

22 MR. MEDVIN: Robert Mayersohn?

23 MR. MAYERSOHN: I'm here.

24 MR. RHODES: Okay. And Andrew Medvin?

25 MR. MEDVIN: Here.

1 MR. RHODES: Pavel Menzul?

2 (No response.)

3 MR. RHODES: Lew Naylor?

4 MR. NAYLOR: Here.

5 MR. RHODES: Phyllis Shaw?

6 (No response.)

7 MR. RHODES: Jaclyn Strauss?

8 MS. STRAUSS: Present.

9 MR. RHODES: Peter Turso?

10 MR. TURSO: Present.

11 DR. LYNCH-WALSH: All right. Do we have
12 anybody online that phoned in?

13 MS. WRIGHT: Ms. Carter is supposed to be
14 calling in.

15 DR. LYNCH-WALSH: Okay. No one else said that
16 they wouldn't be able to make it?

17 All right. So next up we have the approval --
18 I'm never going to be able to get close enough to
19 this.

20 MR. NAYLOR: Can we approve the agenda?

21 DR. LYNCH-WALSH: That's what I'm trying to --

22 MR. MAYERSOHN: Motion to -- motion to
23 approve.

24 DR. LYNCH-WALSH: All right. All in favor?

25 ALL PRESENT: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: All right. Agenda is
4 approved.

5 Do we have any public comment?

6 Thank you.

7 All right. Next up, the minutes from the
8 April 11th audit committee meeting, I need a motion
9 to approve.

10 MR. MAYERSOHN: Motion to approve.

11 DR. LYNCH-WALSH: Oh, wait a minute. We don't
12 have quorum. Yeah, nope, we'll come back to that.

13 Actually, for that matter, we couldn't approve
14 the agenda, either; but it is what it is. We don't
15 get hung up on protocol at the expense of getting
16 business done, so we'll just come back to those.

17 Audit committee followup from prior meetings,
18 we just had a special meeting when we discussed the
19 internal audit of behavioral threat assessment.
20 Does anyone have any motions? As we need to, I
21 believe, transmit those, too.

22 MS. STRAUSS: Yes.

23 DR. LYNCH-WALSH: Directly related to these,
24 the BTA training program and BTA monitoring?

25 MS. STRAUSS: No.

1 DR. LYNCH-WALSH: Okay. And, remember, we
2 can't vote yet. We need one more body to show up.

3 Are we hunting down members?

4 MR. RHODES: Yeah.

5 DR. LYNCH-WALSH: All right. So technically,
6 we can't transmit, either, so we'll come back to
7 that.

8 All right. SAC accountability funds, I shared
9 with everybody the district advisory committee
10 motion and response and the related state statutes
11 related to school accountability funds. The -- and
12 this ties into the audit plan, which we're going to
13 discuss in June, so we can come back to that
14 motion, basically --

15 Yes, sir?

16 MR. MAYERSOHN: So -- Hello, Ms. Marte, how
17 are you?

18 MS. MARTE: I'm great.

19 How are you?

20 MR. MAYERSOHN: I'm great.

21 I was at a SAC meeting yesterday, and it's my
22 understanding that the district has not received
23 any school accountability funds, whatever that five
24 dollars is, over the last -- for the last three
25 years; is that correct?

1 MS. MARTE: It's not a line item in the state
2 budget anymore.

3 MR. MAYERSOHN: So it's -- so no longer are
4 they going to be receiving funds?

5 MS. MARTE: I have to check budget guidelines.
6 I think we are still giving them the five dollars
7 out of general fund. I have to check.

8 MR. MAYERSOHN: Okay. Can you follow up and
9 just -- because if it's something that it's in
10 state statute and should be, then we need to put it
11 on the legislative action plan or platform.

12 MS. MARTE: We'll look into it.

13 MR. MAYERSOHN: Thank you.

14 DR. LYNCH-WALSH: Okay. Too many pieces of
15 paper.

16 So that -- that motion was about adding that
17 to the audit plan, and that motion was from five
18 years ago. So what I'd like to do is pass that
19 motion again, that it go into the audit plan; but
20 since we do not have bodies here to vote, we'll
21 come back to that.

22 All right. Compliance with booster club
23 guidelines, we asked for a list of booster clubs by
24 school. We got an initial list.

25 Mr. Rhodes, I believe I sent you a response to

1 what was submitted?

2 MR. RHODES: Yes.

3 I wanted to get some additional feedback
4 before I forwarded off that information to request
5 the -- whatever changes that we're going to ask
6 for.

7 DR. LYNCH-WALSH: So -- right, so I sent you
8 back a file that showed -- so we asked for booster
9 club -- booster clubs by school, and we had asked
10 for their names and their revenues and
11 expenditures. Since they haven't -- it's -- it's
12 only now on May, they don't know the revenues and
13 expenditures for this current school year; but they
14 would have known last year's, in theory, if
15 everyone had turned in their financials on May.

16 And I keep saying "on May," because that's
17 literally what the booster club guidelines say.
18 There is no "by May 31st," "by May 1st"; it says
19 "on May." And I'm not sure where that date is;
20 it's somewhere next to the twelfth of never, I
21 think.

22 So let's see, we are in -- so what we got -- I
23 guess they did a survey or something.

24 Do we know what they did to solicit the
25 information from the schools?

1 MR. RHODES: Not -- it hasn't been confirmed
2 yet.

3 DR. LYNCH-WALSH: Who would be able to confirm
4 that?

5 I don't see anyone in this room that this
6 matched up to.

7 MR. RHODES: My understanding was that would
8 be Dr. Fulton.

9 DR. LYNCH-WALSH: Okay. And is she available?

10 MR. RHODES: She did send a notice that she
11 was declining to attend the meeting for reasons
12 that I'm not aware of.

13 DR. LYNCH-WALSH: Okay. I'm not sure that's
14 how this works.

15 So if you can't make it, that's -- that's
16 understandable, but then you generally send
17 somebody that can answer the questions.

18 So since Dr. Hepburn is the superintendent --
19 not that he has a contract in place with the
20 district -- Dr. Fulton is task-assigned into his
21 old position, which is the deputy superintendent of
22 teaching and learning. The people under her would
23 be the three regional superintendents. Nobody in
24 here matches any of those.

25 So who can answer a question about this?

1 Nobody?

2 MR. RHODES: I expected to see the regional
3 superintendents to be here that would have been
4 able to provide some answer to this, but I think
5 Dr. Fulton is the one that will be able to answer
6 your specific question.

7 DR. LYNCH-WALSH: Okay. So if you guys look
8 at the screen, you'll kind of understand the issue
9 here.

10 So we were expecting a list of booster clubs,
11 and some -- whatever way they used, some of the
12 principals put booster clubs -- they have multiple
13 booster club names in a field; and then others put
14 the actual names and did them individually.

15 I'm not sure how you set up a survey. A
16 shared file might have been easier.

17 Dr. Phillips, can you shed any light on what
18 tools staff has available that we produced this
19 result? Because there is duplicates in here, even.

20 What -- when they send a survey -- I am just
21 asking, but I'm saying from a IT perspective, what
22 is available out there that would have allowed them
23 to produce a list of booster clubs by school, and
24 since they didn't have revenues and expenditures
25 yet, they could have had empty fields off to the

1 side; and not produce where we have -- I don't know
2 if you can see it.

3 Yeah, we have a cell that has multiple, so we
4 can't sort, filter, subtract.

5 DR. PHILLIPS: Yeah, generally speaking, we
6 would use Microsoft Forms to do a survey like this,
7 and you can make sure there is not duplicates and
8 there are separate text fields and --

9 DR. LYNCH-WALSH: And that you don't have
10 multiples in one field.

11 DR. PHILLIPS: Yeah.

12 DR. LYNCH-WALSH: And then some of them just
13 listed the type, so there was apparently no field
14 that told you what type.

15 So I -- do they need help from IT to set these
16 things up?

17 DR. PHILLIPS: Generally not, but I would be
18 happy to provide any assistance.

19 DR. LYNCH-WALSH: Okay. Because, I mean, this
20 was not like a complicated ask, but we've got
21 multiple submissions from some schools. We've got
22 schools that did not put the name. We've got
23 schools that put six things in one field. I just
24 can't even visualize.

25 And then we would have been able to sort by

1 booster club type, had that been a field. So
2 booster club type, football, and then you put the
3 name off to the -- you know, then you put the name,
4 and you leave fields for revenues and expenditures
5 that somebody could then drop in when they had
6 them.

7 And if you share that out to each of the
8 schools, I'm thinking you can get -- like that,
9 you'd have everybody. In like 24 hours, they could
10 plop everything in and it would be filled in.

11 So I'm not sure -- I appreciate that they
12 started, but we can't actually do anything with
13 this, in terms of analyzing, filtering, sorting or
14 anything, so -- and it's a little disappointing
15 that nobody is here to take the feedback directly
16 and then be able to act on it.

17 I know where Dr. Hepburn is; he got booked
18 somewhere else, I think, before he was a
19 superintendent, but I don't have an explanation for
20 where everybody else is. We may have to revisit
21 the -- is it the chief auditor policy that says
22 that staff is supposed to be here to answer to
23 items having to do with their area of
24 responsibility?

25 MR. RHODES: Yes, that's my understanding.

1 DR. LYNCH-WALSH: Okay. That's what I
2 thought.

3 Okay. Do we -- nope, still haven't gained a
4 person.

5 MR. RHODES: I did get an update that Phyllis
6 Shaw is supposed to be here within 15 minutes.

7 DR. LYNCH-WALSH: Okay. All right. Perfect.
8 All right. So --

9 MR. RHODES: Also, may -- may I just add?

10 DR. LYNCH-WALSH: Yeah.

11 MR. RHODES: We also expect, from a prior
12 understanding, that Dr. Carter-Lynch will be
13 contacting -- Dr. Carter-Lynch?

14 DR. LYNCH-WALSH: No, the "Dr." -- go ahead,
15 she can be a doctor.

16 MR. RHODES: I'm sorry.

17 Ruth Carter-Lynch will be -- oh, she is on by
18 phone now, I think.

19 DR. LYNCH-WALSH: But it still doesn't count
20 for quorum. We have to have a quorum in the room.

21 All right. So next up, I believe I received a
22 email, or was copied on an email, from Erum
23 Motiwala on the proposed policy changes for the
24 general fund, and I think -- I don't see -- oh,
25 wait, you are here.

1 I'm so confused as to who is showing and not
2 showing.

3 MR. MAYERSOHN: Just going back to the booster
4 clubs and reading this guidelines policy, is it --
5 these are just guidelines; so they are not a --
6 they are not policy, correct?

7 DR. LYNCH-WALSH: Don't do that. You are
8 going to trip. Go all the way around.

9 MR. RHODES: It is my understanding it's not a
10 policy.

11 MR. MAYERSOHN: Okay. So I guess my concern
12 is, these are outside independent organizations.
13 They have their own EIN numbers. They operate
14 separately. They have their own bylaws.

15 The only thing that, I guess, they tie into
16 the schools is that they provide a service to those
17 clubs raising -- raising funds; but there is no --
18 but we can't audit them. We can't do anything,
19 so --

20 DR. LYNCH-WALSH: That's not -- no.

21 MR. MAYERSOHN: What, booster clubs?

22 DR. LYNCH-WALSH: There is absolutely
23 nothing -- that's why I pulled every state statute
24 and board policy. The only thing -- reason that
25 they are not audited now is because nobody has put

1 a policy in place saying that they are to be
2 audited.

3 So if you want to make a motion --

4 MR. MAYERSOHN: But there is no -- I just look
5 at it as there is no nexus to it at this point,
6 without having a policy --

7 DR. LYNCH-WALSH: Right.

8 MR. MAYERSOHN: -- in place --

9 DR. LYNCH-WALSH: Correct.

10 MR. MAYERSOHN: -- that governs that they have
11 to have insurance, that they have to have -- I mean
12 anything, as far as, you know, whatever is needed.

13 I mean, they are an independent 501(c)(3);
14 they can, you know, abide by state statute and have
15 games of chance, and nothing would prohibit it,
16 not -- they can't have it on school board property,
17 but they can do it outside.

18 (Ms. Fertig joined the proceedings.)

19 DR. LYNCH-WALSH: Right.

20 MR. MAYERSOHN: Because as long as they follow
21 the rules, it's like -- you know, the Florida
22 Panthers have their 501(c)(3) Panthers foundation;
23 they raise money.

24 DR. LYNCH-WALSH: Okay. I don't want to get
25 too far off why we asked for the list. The list

1 was not to --

2 MR. MAYERSOHN: I'm just saying, to me,
3 it's -- as much as the nexus between a booster club
4 and being able to control, very similar to we've
5 had PTAs with same thing: They raise funds, they
6 spend it in different places. And we have always
7 been telling them, we can take a look at it; but we
8 have no authority.

9 DR. LYNCH-WALSH: Okay.

10 MS. STRAUSS: They have oversight.

11 DR. LYNCH-WALSH: Right.

12 MS. STRAUSS: Booster clubs have no
13 oversight --

14 DR. LYNCH-WALSH: Clearly.

15 MS. STRAUSS: -- or organizations.

16 MR. MAYERSOHN: PTAs have oversight. PTOs do
17 not.

18 MS. STRAUSS: Okay. Fine. But --

19 DR. LYNCH-WALSH: Right. So --

20 MS. STRAUSS: -- booster clubs have nothing.

21 MR. MAYERSOHN: Correct. So that's my
22 concern, is that there are guidelines, but --

23 MS. STRAUSS: Agreed. It's not being
24 followed, agreed.

25 DR. LYNCH-WALSH: Right, so -- so the whole

1 point of this discussion was to first identify how
2 many booster clubs we might have, and that's
3 difficult because of the format we got it in.

4 But just the school that had the debate club,
5 alone, from the top, "Booster Clubs Nonathletic" --
6 I'm not sure if that's a booster club, in and of
7 itself; but there is band, chorus, DECA, junior
8 ROTC, STEM -- oh, I guess he's -- oh, lord, help
9 me.

10 So there is five -- didn't list -- didn't list
11 debate.

12 Five, six, seven, eight, nine, ten, eleven,
13 twelve, thirteen, fourteen, fifteen, sixteen,
14 seventeen, eighteen, nineteen, twenty at Western
15 High School alone, twenty booster clubs, and one of
16 them was home to a guy that probably I've never
17 seen such wreckage caused by one person.

18 In fact, I just got a text -- and I was going
19 to wait for the internal funds discussion -- there
20 is a GoFundMe that was started by students in the
21 booster club and -- hold on one second -- and they
22 are being told that they have to put the funds into
23 the school's account.

24 So that's a question we need answered
25 immediately, because the students are scared that

1 if they put it in, they will somehow lose it if it
2 goes into the school's funds. So the question we
3 need answered for them -- because these poor kids
4 should not have any more stress put on them -- is,
5 are -- do they have to give the school the funds
6 that they raised through that GoFundMe effort, or
7 do they just need to account for it?

8 Because obviously we can't -- do you have an
9 answer?

10 MR. MEDVIN: No, a question. Are we talking
11 about Western still?

12 DR. LYNCH-WALSH: Yes. The debate kids
13 started their own GoFundMe so they can go to
14 nationals, and they were told by the school that
15 they need to hand over the money, and it was even
16 interpreted as they would be accused of theft if
17 they did not.

18 So we need an answer as to what they can and
19 can't do with the funds and how they get to use the
20 funds for nationals and not have those funds be
21 subject to any recourse from anybody looking to
22 collect from the debate club or booster club or
23 both.

24 MS. FERTIG: Nathalie?

25 DR. LYNCH-WALSH: Yes, Mary.

1 MS. FERTIG: I apologize for being late, but I
2 am glad I made this topic, and I'm assuming we just
3 got this list.

4 Is it possible to get this list in an Excel
5 spreadsheet?

6 DR. LYNCH-WALSH: It is an Excel -- so the
7 thing you weren't here for is, the way that it was
8 put together, we cannot sort, filter, or do
9 anything else, because we have schools that didn't
10 list it by name. We have schools that listed
11 multiple clubs in one field --

12 MS. FERTIG: Right, so --

13 DR. LYNCH-WALSH: -- so they kind of need to
14 redo it.

15 MS. FERTIG: So --

16 DR. LYNCH-WALSH: So, yes, we will -- I'm
17 already on it.

18 MS. FERTIG: We are getting it in Excel.
19 Okay.

20 DR. LYNCH-WALSH: It's in -- no, no, it's in
21 Excel; it's just not useable.

22 MS. FERTIG: Okay. It's being transmitted to
23 us in Excel.

24 DR. LYNCH-WALSH: But it's not useable because
25 each field should have one --

1 MS. FERTIG: Okay. All right. I got it.

2 I would like to say --

3 DR. LYNCH-WALSH: Oh, you can edit it, but we
4 are not doing that work.

5 MS. FERTIG: I would just like to say, I think
6 you raised the issue of policy, I personally don't
7 think Western High School is the first example of a
8 booster club that's gone -- that's had issues, and
9 I think it's a district issue. I think it's worthy
10 of a policy, and if you want that motion, just to
11 cut through it, I'm making it.

12 DR. LYNCH-WALSH: I want to -- well, we may
13 have subsequent motions related to it; but yes, the
14 booster club guidelines are just guidelines and not
15 a policy so --

16 MS. FERTIG: Exactly.

17 DR. LYNCH-WALSH: Right.

18 MS. FERTIG: I really -- it concerns me that
19 at some schools in our district, we could have a
20 pay-to-play atmosphere. There is no --

21 DR. LYNCH-WALSH: Nova, there was an audit of
22 the Nova debate club, and yet these just turned
23 into guidelines and the party has continued, so --

24 MS. FERTIG: I'm making the motion --

25 DR. LYNCH-WALSH: -- you want to make a

1 motion?

2 MS. FERTIG: -- yeah.

3 We advise the School Board to create a policy
4 governing booster clubs.

5 MR. NAYLOR: Second.

6 MS. FERTIG: And that's not to say that most
7 of them don't do excellent work, because they do;
8 but I think there should be guidelines. Look at
9 how much money this is.

10 So thank you.

11 DR. LYNCH-WALSH: All right. Hold on one
12 second. Let me -- so your recommendation, again,
13 your motion?

14 MS. FERTIG: Is that we advise the --

15 DR. LYNCH-WALSH: We recommend.

16 MS. FERTIG: -- School Board of Broward County
17 to create a policy governing booster clubs.

18 DR. LYNCH-WALSH: Policy governing . . .

19 MS. FERTIG: Notice I'm starting out with a
20 short motion, Nathalie.

21 DR. LYNCH-WALSH: Yes, thank you.

22 I'm going to have to add a friendly amendment,
23 I guess, in Phyllis' absence --

24 MS. FERTIG: Just feel free.

25 DR. LYNCH-WALSH: -- and I'm going to add the

1 words "that includes an audit provision."

2 MS. SHAW(Via Teams): Thank you.

3 DR. LYNCH-WALSH: Do you accept a friendly
4 amendment?

5 MS. FERTIG: Oh, yeah. Keep going.

6 DR. LYNCH-WALSH: Okay. No, no, I'm trying to
7 keep it short so I can --

8 MS. FERTIG: Oh, okay. So you can --

9 DR. LYNCH-WALSH: -- catalog it.

10 All right. So you advise the School Board to
11 create a policy governing booster clubs that
12 includes an audit provision. All right.

13 MS. SHAW(Via Teams): Permission to revise the
14 recommendation to "recommend."

15 DR. LYNCH-WALSH: Recommend, yeah, okay,
16 that's what I had first, recommend.

17 We recommend the School Board create a policy
18 governing booster clubs that includes an audit
19 provision.

20 All right. Moved by Mary, seconded by Lew,
21 friendly amendment.

22 All right. Any further discussion?

23 MS. CARTER-LYNCH(Via Teams): I have a
24 question.

25 DR. LYNCH-WALSH: Okay. Yes, ma'am.

1 MS. CARTER-LYNCH(Via Teams): So how many
2 booster clubs are schools allowed to have? Because
3 I think part of the issue is that someone gets some
4 ideas they want to open a booster club. In
5 addition to that, I think if the school's -- if
6 there is a booster club that is under the school's
7 tax ID number, it should be part of the regular
8 audit; shouldn't be a separate and distinct entity.
9 As long as it's -- as long as it is being used or
10 being opened based on the school's tax ID number,
11 automatically, it should be part of the school
12 audit, number one.

13 Number two, there needs to be a limit as to
14 how many, and it needs to be disclosed. Because
15 part of the problem is, if one is opened by a
16 teacher, because, you know, they are not getting
17 along with this particular, I don't know,
18 athletics; and then now, all of a sudden, you have
19 30, you know, of these accounts and no one knows
20 where they are.

21 So there needs to be a disclosure aspect of it
22 that says every time a booster club is opened, that
23 it is disclosed and it is part of the school. It's
24 not a separate and distinct entity, because
25 technically, it's not, because it's being used by

1 the school's tax ID number.

2 DR. LYNCH-WALSH: So I think we can discuss
3 that when the Board directs a policy, and if they
4 don't go for it, we can always petition for a
5 policy; but -- because the same rules that apply to
6 direct-support organizations could absolutely apply
7 to booster clubs, and they have to be approved by
8 the Board, instead of just the principal.

9 I think that's why you're seeing these schools
10 that have -- how many did I say Western had, like
11 20? So that's a lot going on at one school.

12 I'm not saying that, say, Cypress Bay doesn't
13 have a ton, too, but they are a larger school, and
14 MSD has a lot. But I think Cypress Bay and Western
15 have the most.

16 So that can be part of the policy-development
17 discussion.

18 But are there booster clubs under the school's
19 tax ID number?

20 MR. MAYERSOHN: There have been.

21 DR. LYNCH-WALSH: There have been?

22 MR. MAYERSOHN: I'm reading here 2016.

23 DR. LYNCH-WALSH: What did you --

24 MR. MAYERSOHN: 2016 --

25 DR. LYNCH-WALSH: Yeah.

1 MR. MAYERSOHN: -- there was an audit of a
2 booster club.

3 DR. LYNCH-WALSH: You mean the Nova -- the
4 infamous Nova debate booster club?

5 MR. MAYERSOHN: Uh-huh.

6 DR. LYNCH-WALSH: Yeah, and they were under
7 the school's tax ID?

8 MR. MAYERSOHN: Well, they used it.

9 DR. LYNCH-WALSH: Okay. So I guess that can
10 happen.

11 All right. So that would be something to
12 address as a weakness.

13 Carr Riggs Ingram can hear us, right? So when
14 we have our risk assessment, these are not things
15 that are not material district-wide; but to each
16 school, they become material, as the Western debate
17 kids found out.

18 All right. So we -- oh, further discussion or
19 are we good to vote?

20 All right. All in favor of recommending the
21 School Board create a policy governing booster
22 clubs that includes an audit provision say "aye."

23 ALL PRESENT: Aye.

24 DR. LYNCH-WALSH: Any opposed?

25 Okay. Passes unanimously.

1 All right. Now, let's see, before we get to
2 Ms. Motiwala, since we now have -- we now have
3 quorum, I believe -- two, four, six, seven in
4 person, unless I can't count -- we need to approve
5 the agenda for today.

6 MS. FERTIG: So moved.

7 DR. LYNCH-WALSH: All right. Moved by Mary.

8 MR. MAYERSOHN: Second.

9 DR. LYNCH-WALSH: Seconded by Robert.

10 Any discussion?

11 All in favor?

12 ALL PRESENT: Aye.

13 DR. LYNCH-WALSH: Aye.

14 Any opposed?

15 Okay. Agenda approved.

16 We need the minutes from April 11th approved.
17 I need a motion to approve.

18 MR. NAYLOR: Motion to approve is submitted.

19 MR. MAYERSOHN: Second.

20 DR. LYNCH-WALSH: Okay. Moved by Lew, second
21 by Robert.

22 All in favor -- any discussion?

23 Okay. Hearing none, all in favor?

24 ALL PRESENT: Aye.

25 DR. LYNCH-WALSH: Any opposed?

1 Okay. Minutes are approved.

2 We need a motion to transmit the BTA training
3 program for school year 23/24. We talked about
4 this. I don't believe anyone had any motions that
5 were coming forward as a result of those reports we
6 discussed at our special meeting, so motion to
7 transmit -- I'm going to do them separately -- the
8 BTA training program for school year 23/24?

9 MR. MAYERSOHN: So moved.

10 DR. LYNCH-WALSH: Okay. Moved by Robert.

11 MR. NAYLOR: Second.

12 DR. LYNCH-WALSH: Second by Lew.

13 Any further discussion?

14 Hearing none, all in favor?

15 ALL PRESENT: Aye.

16 DR. LYNCH-WALSH: Any opposed?

17 Okay. Second, we need a motion to transmit
18 the BTA monitoring plan for school year July 2023
19 through December 2024.

20 MR. MAYERSOHN: So moved.

21 DR. LYNCH-WALSH: Okay. Moved by Robert.

22 Seconded by?

23 MS. STRAUSS: Strauss.

24 DR. LYNCH-WALSH: Strauss. Okay.

25 Any further discussion?

1 Hearing none, all in favor?

2 ALL PRESENT: Aye.

3 DR. LYNCH-WALSH: All right. Any opposed?

4 Okay. That was an aye. All right. So that's
5 been transmitted.

6 The school accountability funds, I was going
7 to double back to that. That pertains to adding it
8 to the audit plan. Let me go to -- I believe we
9 have a copy of it here.

10 This is yet another set of funds that aren't
11 currently audited and speaks to the school
12 improvement plan; it's related to that.

13 So this was a motion from DAC that was made on
14 May 8, 2019; that is five years ago: We move that
15 the audit department review the School Advisory
16 Council's school accountability funds when they
17 audit the school's internal accounts.

18 And it passed unanimously at DAC, and then the
19 response we got back by December 2020, because I
20 think it fell into a black hole, was from
21 Mr. Jabouin, that it can be added to the school
22 year '22 audit plan.

23 That never happened.

24 Mrs. Marte, did you have a question or
25 comment?

1 MS. MARTE: Comment.

2 DR. LYNCH-WALSH: Sure.

3 MS. MARTE: Thank you, Madam Chair.

4 Mr. Mayersohn -- I want to address

5 Mr. Mayersohn's question.

6 The State stopped providing accountability
7 funds beginning in the fiscal year '21/'22, and the
8 statute -- I'm sorry, and the administrative rules
9 proffered by the Department of Ed required that
10 only the funds that are carried forward that the
11 schools haven't spent be placed in their budget on
12 an annual basis. So at this point, without funding
13 for several years, the amount out there would be
14 very, very small.

15 DR. LYNCH-WALSH: So there is no funding --
16 there is no more school accountability funds?

17 MS. MARTE: So the governor -- so beginning in
18 fiscal year '21, it was no longer funded.

19 DR. LYNCH-WALSH: Not the five dollars, not
20 ten dollars, nothing?

21 MS. MARTE: No, ma'am.

22 Funds currently appropriated to the schools in
23 the accountability account represent carryover
24 balances rolling forward from fiscal year '20 --

25 DR. LYNCH-WALSH: Okay.

1 MS. MARTE: -- plus any unused teacher
2 classroom supply funds returned to the District.

3 MR. NAYLOR: Madam Chair?

4 DR. LYNCH-WALSH: Yes.

5 MR. NAYLOR: Does state policy still require
6 five dollars?

7 MS. MARTE: No.

8 MR. NAYLOR: Okay.

9 DR. LYNCH-WALSH: So then SACs won't have any
10 kind of budget in the future?

11 MS. MARTE: Carryover funds and remaining
12 funds from teacher classroom supply.

13 DR. LYNCH-WALSH: Let me rephrase that, then.

14 So will the State no longer fund teacher
15 supplies?

16 MS. MARTE: They are funding teacher supplies.
17 They are not funding the accountability dollars.

18 DR. LYNCH-WALSH: Okay. So I guess we'll hold
19 off on that until we get some additional clarity.

20 I would never think that we had leftover
21 teacher-supply money, because teachers are always
22 asking -- always spending their own money --

23 MS. MARTE: We always -- we always have
24 teacher-supply money left over. So the money --

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

1 MS. MARTE: The money is allocated to each
2 teacher's wallet, and if they don't -- if they have
3 \$25 or \$30 left, that money all comes back and goes
4 into the school account. We have money left over
5 every year.

6 DR. LYNCH-WALSH: I smell an audit of that
7 process.

8 MS. FERTIG: Yeah, can I ask a question?

9 DR. LYNCH-WALSH: Yes. ma'am.

10 MS. FERTIG: Okay. So just like we got a list
11 of booster clubs, is it -- is it possible to get a
12 list by school of how much money is in the -- in
13 the school accountability fund today?

14 MS. MARTE: Sure.

15 MS. FERTIG: Because that could lead to
16 further recommendations about things that we need
17 to do. So I --

18 MS. MARTE: We can provide that to you.

19 MS. FERTIG: If it's okay with everybody, I
20 would just like to request that.

21 DR. LYNCH-WALSH: Yeah, so that we can have
22 that for our next meeting, so this would be an
23 agenda item.

24 Yes, Lew?

25 MR. NAYLOR: And could we get an explanation

1 on how SACs actually have money available at the
2 end of each year?

3 DR. LYNCH-WALSH: Well, you mean in writing,
4 as opposed to verbal?

5 Because what Mrs. Marte is saying is that they
6 are -- they are riding on the fumes --

7 MR. NAYLOR: But that's not -- that's not true
8 because they --

9 DR. LYNCH-WALSH: They keep getting --

10 MR. NAYLOR: I sit on SAC, and supposedly,
11 dollars keep coming in.

12 DR. LYNCH-WALSH: I've seen SAC budgets where
13 money keeps coming in, so where is it coming from?

14 MS. MARTE: So I just read the State statute.
15 I didn't -- I didn't -- that's not my -- that's the
16 administrative rule from the State. We will get
17 you the reports.

18 The money is coming from -- some SACs had
19 significant rollover because they were saving for a
20 certain thing, and there are leftover funds in
21 teacher-supply money every year, and that would go
22 back to each school. So we can give you the
23 reports.

24 DR. LYNCH-WALSH: Right, I -- but like Lew, I
25 tend to believe my own eyes, too.

1 Because Western, for instance, had a balance
2 year, and then, this year, has more of a balance.
3 So unless that money is fully representative of
4 unused teacher supplies, which would seem to be --
5 I don't even know how that's possible, because
6 teachers are always begging for supplies -- I have
7 certainly bought my share -- I don't even see how
8 we could have a system designed to supplement and
9 avoid teachers having to take money out of their
10 own pockets and we have money left over.

11 So the list of school accountability funds, I
12 think we need to see the -- also the teacher
13 supplies -- teacher supplies and where that's
14 going.

15 We might need all the SAC budget -- the SAC
16 budget to actual. Let me get with --

17 MS. CARTER-LYNCH(Via Teams): Actually, that's
18 what I was going to ask for. I wanted to see the
19 budget to actual on all of those --

20 DR. LYNCH-WALSH: All the SAC.

21 MS. CARTER-LYNCH(Via Teams): -- for a number
22 of years, yes, for a number of years.

23 Because if you look at one year and there is
24 something that's being carried over from year to
25 year, you are not going to see where it ended

1 last -- the previous year, which means it should be
2 what you budget for the next year. So I would like
3 to see at least three to five years.

4 DR. LYNCH-WALSH: Three to five years?

5 MS. CARTER-LYNCH(Via Teams): I'm sorry to cut
6 in.

7 MS. FERTIG: Would it be possible to do this
8 from the time the State stopped funding it? And
9 then we can see what the impact on schools of that
10 loss of funding is.

11 DR. LYNCH-WALSH: Well, three to five years
12 would get us --

13 MS. FERTIG: Right, that would be right there,
14 if you were at --

15 DR. LYNCH-WALSH: Right.

16 MS. FERTIG: -- three years, right?

17 DR. LYNCH-WALSH: Fiscal year '20 and onward,
18 yeah, because this isn't adding up. I definitely
19 saw money go into Western. It's not rollover.
20 They started the year, and all of a sudden, poof,
21 they got another, I don't know, 50,000 or
22 something.

23 So it's coming from somewhere: Santa, Easter
24 Bunny. I don't know.

25 MS. FERTIG: Well, if we see the schools and

1 balances, we probably can --

2 DR. LYNCH-WALSH: Right.

3 Okay. So I'll get with Mr. Rhodes. I've made
4 a note: The list of school account -- basically,
5 the SAC budget to actual since fiscal year '20, and
6 then also the teacher supplies, because I have a
7 hard time understanding how we are not spending all
8 of that.

9 MS. MARTE: I'm sorry, can you repeat --
10 repeat what you're asking for?

11 DR. LYNCH-WALSH: Well, I will get with
12 Mr. Rhodes, and he will send out the ask, because
13 that way we have it for our next -- next meeting.

14 But it was the -- basically, the SAC budget to
15 actual, and we are specifically looking for the
16 school accountability funds and the teacher
17 supplies, but since fiscal year '20, so that we
18 have an understanding of what's rolling, not
19 rolling, and where the money is coming from,
20 especially last year to this year.

21 Yes?

22 MR. NAYLOR: And it could be done in a format
23 similar to what they are using for the internal
24 funds, where you have your starting balance, ins,
25 outs.

1 DR. LYNCH-WALSH: Well, I also think if, it's
2 coming out of SAP, detailed would be -- yeah, we'll
3 get on seeing what's available so that it's easy to
4 sort of follow.

5 Okay. So that gets us through -- we'll come
6 back -- we'll hold off on making a motion on school
7 accountability funds, so -- so that would be June.

8 So now I believe we are back to the general
9 fund discussion and the proposed policy changes.

10 So who is speaking?

11 Ms. Motiwala, is that you?

12 MS. MOTIWALA: Good morning. Erum Motiwala,
13 associate superintendent of the finance.

14 So as you know, the fund balance policy was
15 presented to the Board at the workshop, and the
16 recommendation from -- or the consensus from the
17 Board was that the assigned and unassigned balance
18 should be maintained at five percent, and the
19 policy before you has that change.

20 And at this point, we are just looking for
21 feedback from this committee.

22 DR. LYNCH-WALSH: All right. I've got to find
23 my notes.

24 This is on the general fund --

25 MS. FERTIG: I'm sorry, did you say four

1 percent or five percent?

2 MS. MOTIWALA: So when we presented the
3 policy, recommendation at four percent; but at the
4 workshop, the Board consensus was five percent.

5 MS. FERTIG: Oh, okay. Because I was just
6 looking at it, and it says four here. You haven't
7 made the correction yet.

8 MS. MOTIWALA: It was four.

9 DR. LYNCH-WALSH: All right. Does anyone else
10 have any questions while I'm sort --

11 There you are.

12 MS. MOTIWALA: It says five percent under
13 section two. The one --

14 MS. FERTIG: Can I request a copy of whatever
15 we are talking about? Because that's not what I'm
16 seeing.

17 MS. MOTIWALA: Okay. Hold on one second. Let
18 me check what's uploaded.

19 DR. LYNCH-WALSH: It's not in your packet?

20 MS. FERTIG: No, it's in my packet, but it
21 says four percent.

22 DR. LYNCH-WALSH: Yeah, mine says four
23 percent, too.

24 MR. RHODES: I was sent --

25 MS. FERTIG: And if there were any other

1 changes --

2 (Ms. Shaw joined the proceedings.)

3 MR. RHODES: I was sent updated information,
4 and I'll have to take a look and see if perhaps the
5 wrong file got put into the audit committee packet.

6 MR. NAYLOR: It did --

7 MR. RHODES: Okay.

8 MR. NAYLOR: -- because this is actually --
9 this is edited from what I printed out.

10 MR. RHODES: Okay. The one that I'm looking
11 at right now that is the live from our link, Wanda
12 or Laura, can you --

13 MS. FERTIG: We just wanted you to know we
14 were reading.

15 MS. MOTIWALA: Well, thank you.

16 MR. RHODES: Can you make copies of the
17 current one that's on our link that shows five
18 percent so that we can get copies before the
19 committee leaves and hopefully before we are done
20 talking about this item, if possible?

21 DR. LYNCH-WALSH: Yeah, this --

22 MS. MOTIWALA: Thank you for pointing that
23 out.

24 MS. FERTIG: I was like, wait a minute . . .

25 MS. MOTIWALA: The one we sent had five

1 percent.

2 DR. LYNCH-WALSH: Well, that's not the only
3 fund balance --

4 MS. FERTIG: And my concern would be if there
5 were other changes, that we don't have those in
6 here, so --

7 DR. LYNCH-WALSH: It looks totally -- totally
8 different from the version I reviewed last night.

9 MS. MOTIWALA: So --

10 MS. FERTIG: Yeah.

11 MS. MOTIWALA: So we worked with legal on the
12 formatting and wording changes, so they kind of
13 helped us, you know, with rewriting in line with
14 the Florida Statute; but the percentages are what
15 was presented to Board, with the exception of the
16 change from four to five percent.

17 DR. LYNCH-WALSH: Okay. So on the live
18 version, which I have on the screen, compared to
19 where we started, my first comment was: Use
20 GASB-aligned language, which that language says
21 address normal contingencies, so I can check that
22 off my list, at least in that paragraph.

23 Then under rules, we went from it saying "fund
24 balance level" to "compliance." It says: The
25 School Board's general fund balance shall be in

1 compliance with the requirements of the Florida
2 Statutes, Governmental Accounting Standards Board
3 statement 54 -- okay -- and Generally Accepted
4 Accounting Principles.

5 Okay. As required by GASB 54, it shall be
6 reported in the following five classifications:
7 Non-spendable, restricted, committed, assigned,
8 unassigned.

9 So is that how it's reported now?

10 MS. MOTIWALA: Yes.

11 DR. LYNCH-WALSH: Okay. Let's see, and there
12 was a . . .

13 I see. I see a "shall," "shall" . . .

14 Okay. So then moving on to balance -- oh,
15 that's being replaced by -- okay.

16 So this is all added in; that was the language
17 I was looking for, basically.

18 So then we have: At any time the general fund
19 ending -- shall not fall below five percent. So
20 this says: The general fund ending balance shall
21 not fall below five. So the general fund, then --

22 In B, it says, "SBBC's fund balance"; is that
23 the general fund balance?

24 MS. MOTIWALA: Yes.

25 DR. LYNCH-WALSH: Okay. So we don't have the

1 word "general" here.

2 MS. MOTIWALA: Okay.

3 DR. LYNCH-WALSH: But then down here, it says
4 "general fund": At any time the general fund
5 ending bal- -- ending fund balance not
6 classified --

7 So I think it needs to be consistent. If this
8 is the "SBBC's general fund balance shall be
9 reported in the following five classifications,"
10 then B needs to have the word "general" before
11 "funds."

12 MS. MOTIWALA: So let me just clarify.

13 Those five categories in Section 1B apply for
14 all funds, but general fund is the one that ends up
15 with having all five categories, if there are
16 balances.

17 So at the end of the year, when we report,
18 other funds can also have non-spendable, such as
19 inventory for food services; it's not necessarily
20 general fund, but according to GASB, the fund
21 balance has all those five categories.

22 DR. LYNCH-WALSH: Okay. So then let's call it
23 maintain its -- so it's -- up here, it's referred
24 to "the general fund ending fund balance," because
25 my fear, call it the ingrained air of skepticism

1 that's beat into your head in an accounting
2 program, I like my language consistent.

3 So it says here "as required by GASB 54,
4 SBBC's fund balance," and you are saying, "Yeah,
5 sure"; but we want to -- we want to know that you
6 mean the general fund ending fund balance so
7 that --

8 MS. FERTIG: Can I make a request?

9 DR. LYNCH-WALSH: Pardon?

10 MS. FERTIG: It is hard to see what's there,
11 and it's very different from what's in front --
12 what we were provided and reviewed. Could we have
13 these -- make copies made and come back to this
14 later, when we have the correct thing in front of
15 us?

16 DR. LYNCH-WALSH: Are we making copies?

17 MR. RHODES: The copies are being made as we
18 speak.

19 MS. FERTIG: Okay. So could we --

20 DR. LYNCH-WALSH: Okay. That's -- that's
21 fine --

22 MS. FERTIG: Yeah, thank you.

23 DR. LYNCH-WALSH: -- because, yeah, it is hard
24 to see with all this, and I'm working off my old
25 copy to see if my --

1 So we're going to table that until later,
2 because we have different versions going on here.

3 When is this going to the Board?

4 MS. MOTIWALA: In June.

5 DR. LYNCH-WALSH: The June 18th meeting?

6 MS. MOTIWALA: Yes.

7 DR. LYNCH-WALSH: And we don't need until the
8 20th, unless we have a special meeting, so just --
9 so this would be 6/18. Okay. All right.

10 Your office is here?

11 MS. MOTIWALA: Yes.

12 DR. LYNCH-WALSH: This might be -- it might be
13 a couple hours until we get back to it, depending
14 on when they make copies.

15 All right. So we are going to table this 6D
16 and come back to it, because I reviewed the initial
17 one, and I'm still hung up on being specific about
18 which fund balance we're talking about.

19 All right. So moving on, until we get those
20 copies --

21 MR. RHODES: Madam Chair?

22 DR. LYNCH-WALSH: Yes, sir.

23 MR. RHODES: I just wanted to make sure that
24 the committee knew that Ms. Motiwala got the
25 information -- the updated information to me in a

1 timely manner. What I had in the folder is a
2 matter of what we're trying to work through right
3 now with our executive secretary issue. That will
4 not happen again.

5 DR. LYNCH-WALSH: Right. Okay. Yes, I know
6 you've been down clerical help, so I get -- I get
7 that.

8 All right. Hold on. It somehow popped off
9 the agenda.

10 So next up is the internal funds, so if
11 everyone wants to get ready for that? I believe
12 the summary -- the internal funds summary report
13 was handed to us. That was available this morning.
14 That gives you a snapshot of where things are.

15 I'll pull up the --

16 MS. ARCESE: Madam Chair?

17 DR. LYNCH-WALSH: Yes?

18 MS. ARCESE: There is also an email that was
19 sent out to all of the audit committee members with
20 the report in PDF and Excel, and the PDF document
21 is also available online on the link.

22 DR. LYNCH-WALSH: I don't know if -- I don't
23 think I got that.

24 MS. ARCESE: The email this morning? The
25 email? No?

1 MR. NAYLOR: Oh, from Bryan?

2 MS. ARCESE: It would have been from
3 Mr. Rhodes.

4 MR. RHODES: It was sent twice, once by me and
5 once by Bryan.

6 MR. NAYLOR: I think I saw Bryan's, but I
7 didn't check to look at --

8 MS. ARCESE: Okay.

9 DR. LYNCH-WALSH: Yeah, I'm going to
10 reiterate, because this --

11 MS. SHAW: Madam Chair?

12 DR. LYNCH-WALSH: Oh, you're here. Yes,
13 ma'am?

14 MS. SHAW: I mean, if you're going -- if we're
15 going to send -- we are going to be sent something
16 in a morning of a meeting, at least a copy should
17 be provided here. I don't know if it's a --

18 MS. ARCESE: There is a copy. I can get you a
19 copy.

20 DR. LYNCH-WALSH: Yeah, that's the thing we do
21 have a copy of. That's the hard copy that should
22 be sitting in front of you. It's the -- I'm not
23 sure, what is this other -- oh, this is a
24 management response.

25 MS. STRAUSS: Something was sitting here.

1 DR. LYNCH-WALSH: Yeah, it's -- it's
2 primarily --

3 MS. STRAUSS: It's this. You have it there.

4 DR. LYNCH-WALSH: So I can tell you,
5 Mr. Rhodes, that one of the pet peeves of any group
6 is getting stuff at the last minute.

7 MR. NAYLOR: I didn't receive that.

8 MS. STRAUSS: Well, Mr. Naylor didn't get a
9 physical copy of it.

10 DR. LYNCH-WALSH: What's that?

11 MS. FERTIG: So this -- is this -- I'm sorry,
12 Mr. Rhodes.

13 Is this in addition to what we got in the
14 packet? Because these schools were listed in the
15 packet. Is this more information in those schools?

16 DR. LYNCH-WALSH: Is which thing, Mary?

17 MS. FERTIG: Okay. This is --

18 DR. LYNCH-WALSH: There is two responses --

19 MS. FERTIG: Yes.

20 DR. LYNCH-WALSH: -- and then this is the
21 summary that we've asked for that summarizes so we
22 can see the progress. It's the monitoring report.

23 MS. FERTIG: Yeah. Okay. And then I -- I
24 thought there was also a report in our packet last
25 night, which --

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

2 MS. FERTIG: -- I'm trying to find . . .

3 DR. LYNCH-WALSH: Well, you may have gotten it
4 in your packet. It would be the same exact thing,
5 though.

6 MS. FERTIG: No, it's not, no.

7 DR. LYNCH-WALSH: Okay. So then --

8 MS. FERTIG: I have -- I have -- this is the
9 last agenda -- I'm just trying to figure out.

10 This is the last agenda item on internal funds
11 of selected schools, which lists Coconut Creek as
12 an exception; and then I have audit report on
13 internal accounts. Are these in any way related --
14 this is the report --

15 DR. LYNCH-WALSH: The response -- okay. Mary,
16 are you talking about the responses being related?

17 MS. FERTIG: I'm trying to -- which -- which
18 report are you on? Are you on this report that's
19 entitled: May 10th, 2024, audit report on internal
20 accounts, fiscal year 2022?

21 DR. LYNCH-WALSH: Yes, we are on internal
22 funds --

23 MS. FERTIG: Okay.

24 DR. LYNCH-WALSH: -- number seven.

25 So 7A is the status report for all schools.

1 They provided a hard copy, because I think it was
2 not linked initially to the agenda.

3 Is that what happened?

4 MS. ARCESE: Right. We needed time to get it
5 out, so it was linked this week. It was not part
6 of the packet --

7 DR. LYNCH-WALSH: Linked when the packets went
8 out.

9 MS. ARCESE: Right.

10 DR. LYNCH-WALSH: Okay. Because I think I
11 went and printed it out and made my comments from
12 that.

13 MS. ARCESE: I could try to clarify so
14 Ms. Fertig understands what she has in front of
15 her.

16 The reports went out last Friday. There were
17 several responses from the schools and
18 administrators that we did not receive. That is
19 what is in front of you.

20 The report was part of the report, the actual
21 audit is in there. The response is from admin in
22 the schools --

23 MS. FERTIG: That's what I'm asking.

24 MS. ARCESE: Yes.

25 MS. FERTIG: So these two things go

1 together --

2 MS. ARCESE: Will go -- be commingled into the
3 report, yes.

4 MS. FERTIG: Right, and we got responses from
5 some, but these are responses from the couple that
6 weren't in here.

7 MS. ARCESE: Correct.

8 MS. FERTIG: I just want to verify the --

9 MS. ARCESE: Yes. In the report, you will
10 see --

11 MS. FERTIG: -- that we have everything
12 together correctly.

13 MS. ARCESE: -- that there is a document in
14 there --

15 MS. FERTIG: Okay.

16 MS. ARCESE: -- that says "response
17 forthcoming," and that these are the responses that
18 were forthcoming.

19 DR. LYNCH-WALSH: Okay. And then we need
20 them -- so, Lew, you have a question? Comment?

21 MR. NAYLOR: There were -- there were
22 several -- weren't there several others that didn't
23 have responses?

24 MS. ARCESE: So there is one school that we're
25 going to have to address that we do not have a

1 response today.

2 MR. NAYLOR: Is that Heron Heights?

3 MS. ARCESE: It's Stranahan High.

4 DR. LYNCH-WALSH: Okay. So let's -- usually
5 we have them summarize. I have pulled up audit
6 reports with exceptions.

7 I just want to specify that this status report
8 is about us tracking the percentage complete,
9 percentage in progress, the percentage not started,
10 both dollar amounts and percentage.

11 So according to this, we have 81.6 -- pull
12 that up -- 81.6 percent are completed. 9.9 are in
13 progress, and 8.5 percent are not started. So that
14 means we have 1.8 million that hasn't been started.

15 In terms of the number of schools, 65.9
16 percent of them have been completed. 9.3 percent
17 are in progress, and as of right now, 24.8 have not
18 been started.

19 I know that the rule is to get to 90 percent.
20 Is it 90 percent of the dollar amount, or also
21 90 percent of the number of schools? And did the
22 State specify that it was okay to do dollars and
23 not the number of schools?

24 MR. RHODES: It's based on the dollar
25 amount --

1 DR. LYNCH-WALSH: Okay.

2 MR. RHODES: -- of the fund balance.

3 DR. LYNCH-WALSH: I know that they are looking
4 at that materiality, but you could have schools
5 that have less money available at greater risk
6 because they don't get audited until the next year.
7 So if someone's doing shenanigans at a school that,
8 you know, doesn't have as much money -- thank
9 you -- they won't get audited until the next year;
10 but it's material to that individual school.

11 So this is more of a forward-moving,
12 continuous-improvement,
13 trying-to-get-to-a-hundred-percent-by-year-end --

14 MS. ARCESE: Yes.

15 DR. LYNCH-WALSH: -- as opposed to anything
16 you can do about it today.

17 So with that, how do you guys want to do --

18 Yes, I use "shenanigans" so people don't -- so
19 I don't use "corruption" every five seconds.

20 So how do you guys want to do this? You want
21 them -- you want to ask questions, have them
22 summarize?

23 I'm talking to the group here.

24 MR. MAYERSOHN: I say we ask questions.

25 DR. LYNCH-WALSH: Ask questions?

1 Okay. All right. Let's start -- you guys
2 want to start at your end? We'll work our way
3 around, and then we'll switch.

4 Mr. Medvin, you have any questions?

5 MR. MEDVIN: Not yet.

6 DR. LYNCH-WALSH: Turso said no.

7 All right. Mary, you have any questions or
8 comments?

9 MS. FERTIG: And we're questioning this
10 document or this document or both?

11 DR. LYNCH-WALSH: The internal funds report,
12 the ones with exceptions or not exceptions or
13 whatever you made notes about.

14 MS. FERTIG: It just seems like there are a
15 lot of exceptions here --

16 DR. LYNCH-WALSH: For sure.

17 MS. FERTIG: -- and I'm just wondering -- I'm
18 wondering, we keep increasing -- every month, it
19 seems like, we are increasing the number of
20 exceptions; and so my concern is -- and every month
21 we have the same conversation about training and --

22 DR. LYNCH-WALSH: It's not training. It's not
23 a training issue.

24 MS. FERTIG: No, no, and we go through the
25 same -- the same -- I feel like we are having the

1 same conversation.

2 DR. LYNCH-WALSH: Because we haven't addressed
3 the root cause of the problem.

4 MS. FERTIG: Thank you. That was great. I
5 appreciate your summary.

6 Is there a comment on how we -- I -- when I
7 first came on this committee, there were so many
8 things.

9 And thank you to Dave and -- to the Daves.
10 They got us straight, and we then went for years
11 without really seeing exceptions, but now we are
12 coming to a period where we have increasing.

13 So I'm just wondering what -- what is causing
14 this?

15 DR. LYNCH-WALSH: So you -- we know the
16 practice bulletins are out of date and -- yeah,
17 it's the lack -- it's the internal controls.

18 MS. STRAUSS: Internal controls, Mary. That's
19 it.

20 DR. LYNCH-WALSH: Yeah.

21 MS. FERTIG: Okay. Thank you.

22 MS. STRAUSS: We have none here at Broward
23 County Schools.

24 MS. FERTIG: So I'll renew our motion to --

25 MS. STRAUSS: It's the same.

1 MS. FERTIG: I mean, yeah, it's like -- it's
2 like -- I feel like it's Ground Hog -- Ground Hog
3 Day, where, like, we are reliving last month.

4 MS. STRAUSS: Thank you.

5 DR. LYNCH-WALSH: Right. It's not a training
6 issue, because if you are training people on -- on
7 processes that haven't changed in 30, 40 years,
8 what are you training them on?

9 If you have people that -- we had turnover.
10 If the training -- if the instructions are
11 contradicting themselves, if they are not even
12 available -- because there were several practice
13 bulletins that, once I inventoried the ones that
14 were online, we were missing key ones. Key
15 standard practice bulletins weren't available.

16 So the principals maintain that they don't
17 have access to all of them, and we have to -- they
18 need to review each of them to make sure that
19 they -- a person -- a layperson could follow them
20 without being confused.

21 And I -- ever since I've been on here, since
22 2015, I have always questioned whether those
23 standard practice bulletins were enough, and they
24 have never been reviewed, revised, until -- until
25 now, all of a sudden, three years in.

1 And we also -- the -- there is monitoring
2 that's supposed to happen. The trial balance each
3 month is supposed to go to the business support
4 center; that hasn't been happening. There is
5 year-end reporting that's supposed to happen; that
6 hasn't been happening.

7 So to Ms. Strauss's point, until we get the
8 internal controls functioning and in place -- we
9 are seeing the -- what is hopefully the last of it,
10 and then for next year, every policy that needs to
11 be in place and the monitoring that needs to be in
12 place, like that monthly -- the monthly reporting
13 needs to be happening.

14 So it's year end. There is a new -- new
15 superintendent, new org chart. I --

16 MS. FERTIG: And I understand all this.

17 DR. LYNCH-WALSH: Yeah.

18 MS. FERTIG: Okay. I'm still going to say: I
19 think there is training, and I think there is -- I
20 think Ms. Strauss used the word "accountability,"
21 maybe it was somebody else. I think there is
22 training; but if you have something and you're not
23 following it, because that's how we are finding
24 these exceptions, what is happening to change that
25 dynamic?

1 So I understand all of this. I understand
2 this old standard practices, all of that. I would
3 tell you that I think every year is important,
4 because people get lax and forget what they have
5 been doing and so forth, so --

6 DR. LYNCH-WALSH: But if you're not -- if
7 you're not training --

8 MS. FERTIG: But I don't think it's the only
9 issue. I think there is a lot of issues. I'm not
10 sure what's happening.

11 I mean, we get these reports: Here is how we
12 are going to change in the future. And then the
13 next year we are getting more exceptions.

14 So I know we've made the recommendations on an
15 overview of the internal --

16 DR. LYNCH-WALSH: It's the internal control
17 issue.

18 MS. FERTIG: -- controls. I know we've made
19 recommendations on changing the standard --
20 updating the standard practice bulletins, but I
21 just keep coming back to my question: What are we
22 going to do to change the day-to-day that's
23 happening in our schools right now? Because --
24 because all of that will hopefully change in a few
25 years, but what are we going to do to change it

1 right now?

2 DR. LYNCH-WALSH: But that's -- that's not
3 going to take a few years.

4 MS. FERTIG: Okay.

5 DR. LYNCH-WALSH: Phyllis, and we are going
6 around --

7 MS. SHAW: He was first.

8 DR. LYNCH-WALSH: Okay. I was trying to go in
9 order, but Mr. Turso?

10 MR. TURSO: Yeah, I apologize. I didn't -- I
11 didn't have anything on this, but mostly because,
12 in full disclosure, I've got to admit I'm kind of
13 against the amount of time that we spend on it.

14 But to speak to it, maybe with the hope of
15 finally making some progress and not having to talk
16 about it every meeting, when there is all these
17 BCPS employees talking about school funds, or
18 sitting here while we talk about it, here is a
19 great point, for anybody who might be able to
20 answer it, I did a quick cursory review of this;
21 and what would you say is the average tenure of a
22 BCPS school bookkeeper? How long would you say
23 they stay in that position, approximately?

24 MR. RHODES: I don't have that information.

25 MR. TURSO: But, I mean, would you say that

1 there are some that --

2 DR. LYNCH-WALSH: A school one or a BSC one or
3 both?

4 MR. TURSO: Well, whatever is listed here as
5 "bookkeeper."

6 DR. LYNCH-WALSH: But it tells you whether --

7 MR. TURSO: It --

8 MS. STRAUSS: Some are on site, remember, at
9 the schools.

10 MR. TURSO: Well, yeah, we are not talking
11 about the ones that are what you call "business
12 support center." We're going to talk --

13 MS. STRAUSS: Those, I'd like to know the
14 answer to your question, as well.

15 DR. LYNCH-WALSH: Because they turn over --

16 MR. TURSO: So but I'm -- I'm gonna -- I'm
17 actually asking a question that, by looking at
18 these documents, I can surmise; and that is, a lot
19 of these people -- for example, we had one that
20 went from July '21 to July '22, picked up a new one
21 August '22 to current. And it's a reoccurring
22 theme, where they stay -- here is one that didn't
23 make a year. This one that made it September '22
24 to November '22. That one was followed up by the
25 one that went July '22 to August '22.

1 Why I'm trying to bring this home is, if we
2 don't start looking at the bigger problems, the
3 larger financial -- I see people nodding their
4 head. I want that to be reflected in the minutes
5 that we have high-ranking staff members shaking
6 their head in an affirming manner.

7 If we don't start looking at the more
8 important things to do things to make our district
9 more attractive so that we don't have two-month,
10 three-month, one-year turnover, I don't care how
11 much training you do -- I agree with Mary and I
12 agree with Dr. Walsh that training is important;
13 but what are we doing? We are training somebody
14 who is there for two months? Do you really think
15 they care? They don't.

16 Again, there is more head shaking in the
17 affirming manner.

18 So I understand that this is an important
19 topic, but I think that we are looking at one
20 rotten piece of fruit on the ground, instead of
21 looking at the tree that is dying. So we should
22 probably spend a little more time on those things.

23 Thank you, Madam Chair.

24 DR. LYNCH-WALSH: All right. Ms. Shaw?

25 MS. FERTIG: Is it possible to get an answer

1 to the question?

2 MR. TURSO: You don't have to.

3 DR. LYNCH-WALSH: No, that's a rhetorical
4 question.

5 MR. TURSO: It's -- but, no, it's actually --
6 it is rhetorical in the sense that you could look
7 at this and you can see that there is a lot of
8 turnover, and there is a reason for that, and it's
9 the broader reason.

10 MS. FERTIG: But how much? Okay. I just
11 would like to quantify that.

12 MR. TURSO: Well, you can make a motion for
13 that.

14 DR. LYNCH-WALSH: Well, if we can't --

15 MS. SHAW: Is it me yet?

16 MR. TURSO: Yes.

17 DR. LYNCH-WALSH: It was, yes.

18 MS. SHAW: So good morning, everyone. My
19 apologies for being late. Apparently I'm in charge
20 this whole month. My boss is away in Italy having
21 fun, and I have to fill in for him, so my apologies
22 for being late.

23 But, you know, I work for government, and I
24 think one of the things we've been facing,
25 especially lower-level staff, is it's a huge

1 turnover, and with those turnovers come what it is
2 that you're talking about.

3 And it doesn't matter how much internal
4 control we have in place. If we don't have
5 somewhat -- some type of continuing -- continuative
6 operation standard operating procedure, that the
7 next person who walks over from the next school can
8 come up and pick up that standard operating
9 procedure and says: You know what, this is what we
10 were doing over here at this school. This is what
11 the policy is. This is step one through twenty of
12 how I need to perform my bookkeeping job.

13 This way, it doesn't matter who is in that
14 position, where they are coming from. The policy,
15 the procedure, the way to do the job remains the
16 same.

17 And I think one of the things that -- we talk
18 about internal control here, and we beat it to
19 death. And, look, I'm in the middle of an audit
20 right now, so I understand what we're talking about
21 in making sure that we have internal control
22 procedures in place; but we are missing the piece
23 where, even if you train me for six months, I'm
24 only in the position six months and then I move
25 from a bookkeeper to something else and then I

1 bring somebody else in but I did not leave anything
2 in place for that next person, we are going to
3 continue to be in this same position that we are
4 in.

5 Number two, we are doing more audits. So as
6 we do more audits, we are going to find more
7 issues; and the more -- and we are going to
8 continue to do this, so if we don't fix what the --
9 what the problem is -- and as we continue to do
10 more audits, we are going to continue to have more
11 issues, because we are not fixing the reality of
12 what the issues -- issues are.

13 We can train every staff in the district on
14 what the procedure should be to do this job as a
15 bookkeeper, and then someone leaves, and then no
16 one knows how to do that job as a bookkeeper
17 because we didn't have anything, some kind of
18 continuity of operation. We didn't have any kind
19 of standard operating procedures, how to do the job
20 that's somewhere that gets updated as policy comes
21 through, whether it's from the School Board or from
22 some kind of regulatory agency, for us to change
23 the policy. That's why we continue to have these
24 same issues.

25 MS. FERTIG: Can I ask a followup question?

1 Do we not have some kind a manual that is available
2 to -- I mean --

3 DR. LYNCH-WALSH: Those are the standard
4 practice bulletins. That's what I keep pointing
5 out.

6 MS. FERTIG: I know, but we do not have a
7 manual for a bookkeeper -- one bookkeeper to pass
8 off to the other.

9 And I still think, going back to what Peter
10 said, I know bookkeepers that have done it forever,
11 and then we have people that haven't. So I am
12 really -- I really think he's hit on something
13 here: We need to know what the turnover is.
14 That's one.

15 And two, what of kind a manual -- that Phyllis
16 has just brought up I think is an excellent point:
17 What is in place when that new person walks in the
18 door, what kind of a train -- a man- -- job manual
19 is there?

20 DR. LYNCH-WALSH: Okay. So those are two
21 questions.

22 And understand, the manual, as Phyllis pointed
23 out, is part of your internal control structure;
24 it's not a separate thing. It's a part of it so --

25 MS. FERTIG: No, I'm just asking, I want to

1 know -- I want to know when they walk in the door,
2 do they have that?

3 And he is nodding, so I'm assuming they do.

4 MS. MARTE: Yes, they do.

5 DR. LYNCH-WALSH: Who is that?

6 Okay. We have never seen it. All we get are
7 standard practice bulletins.

8 There is a manual for bookkeepers?

9 Okay. So, Mr. Rhodes, we would like the
10 manual, the bookkeeper manual. Is it a standard or
11 business practice bulletin? What is it called,
12 Mr. Smith?

13 MR. SMITH: Thank you.

14 So Ryan Smith, director of business support
15 center.

16 So yes, to answer the question about the
17 training manual, we have an extensive training
18 process that every bookkeeper in the district comes
19 through. It is a week long. It includes
20 one-hundred percent a training manual with standard
21 operating procedures. It includes a thorough
22 review of school board policy and school board
23 standard practice as it relates to their position,
24 and extensive time working with the Great Plains
25 ERP, which is critical to their function.

1 DR. LYNCH-WALSH: And the bookkeepers at the
2 schools, same thing?

3 MR. SMITH: Correct. All of our bookkeepers
4 go through the same exact training, whether they
5 are BSC or non-BSC.

6 DR. LYNCH-WALSH: Okay. So then I'm going to
7 reiterate the request for the training manual. I
8 believe we've asked to see the training to get an
9 understanding, because that -- that's part of the
10 internal control structure; but if there is a
11 manual, then we are requesting a copy.

12 Also, the bookkeeper turnover -- what?

13 MS. SHAW: I'm -- okay. So we are audit, and
14 I understand that we need to make sure -- part of
15 our responsibilities: Advise, advise, advise. I
16 don't want to review their manual. That's their
17 job to review their manual.

18 DR. LYNCH-WALSH: I'm not looking to review
19 it. I just want to see it.

20 MS. SHAW: I don't want to see it. We have
21 enough that we need to do, but it is their
22 responsibility to provide us with something to say
23 that these are in place, these are the things
24 that's in place.

25 Don't send me a manual, because quite frankly,

1 you send me a manual, based on my accounting
2 experience, I'm probably going to tear it up and
3 tell you it's wrong. Let me be honest -- or that
4 it doesn't match my policies and procedures that I
5 have in place for my staff, and you are going to do
6 the same thing, so let's be honest.

7 But if you provide us with something that --
8 or take a step back. It's easy for us to say, it's
9 easy for me to say, "My staff are doing a great
10 job," when it turn -- when I send my stuff to the
11 finance department and there are errors.

12 It's -- but it's better when we all take a
13 step back and say: All right. I hear what these
14 folks are saying. Let's go back, look across the
15 aisle, and make sure that everybody that is
16 supposed to be in whatever position -- whether it's
17 a bookkeeper at the schools, bookkeeper at the
18 district, make sure everybody are being trained,
19 hold folks accountable.

20 It's one thing that we don't hear much around
21 here: Hold folks accountable. And if there is a
22 bookkeeper that's been placed, has gone through the
23 one-week training, has his or her manual, and don't
24 have any notes for that manual, and doing the job
25 and making errors and continues to make errors and

1 no one is doing anything about it, then shame,
2 shame on that manager and that supervisor and the
3 audit department.

4 DR. LYNCH-WALSH: Okay.

5 MS. SHAW: I have more but --

6 DR. LYNCH-WALSH: Well, we need to move on
7 from this item, but I'm going to reiterate that I
8 would -- I would like to see -- because the job of
9 the chief auditor's office is to evaluate the
10 sufficiency of internal controls; and if you've
11 never seen said training or training manual, I
12 don't know how you can opine on whether it's
13 sufficient.

14 MR. RHODES: How the people are trained on the
15 requirements of the red book and the standard
16 practice bulletins is management's responsibility.
17 What we use to test are those very pieces that I
18 just talked about.

19 So how they've been taught to do their job is
20 not our responsibility. Ours is to go test it.

21 DR. LYNCH-WALSH: This is not a how. We first
22 have to establish that there is a what, and I've
23 never seen the what, and I don't know that you guys
24 have ever seen the what.

25 Have you guys seen the training manual?

1 MR. RHODES: I have not.

2 DR. LYNCH-WALSH: That's my point.

3 Yes, Mr. Mayersohn?

4 MR. MAYERSOHN: Okay.

5 MS. MARTE: Ali, you have seen it.

6 MS. ARCESE: I can't remember that I have seen
7 it. I'm sure it was provided, but I have not
8 looked at it.

9 DR. LYNCH-WALSH: Right. You can't -- you
10 can't evaluate the sufficiency of something you've
11 never seen, is my point.

12 Mr. Mayersohn?

13 MS. FERTIG: Well, I think we found out what
14 they think is we have it.

15 DR. LYNCH-WALSH: Mary -- no, Mayersohn --

16 MS. FERTIG: No, but I just want to answer
17 that because --

18 DR. LYNCH-WALSH: No.

19 MS. FERTIG: -- it's not right to criticize
20 them and not say: Okay, they answered our question
21 and they have it.

22 So now we go to the next point.

23 DR. LYNCH-WALSH: Mary --

24 MS. FERTIG: No.

25 DR. LYNCH-WALSH: Mary, you're out of order.

1 MS. FERTIG: And so are you a lot of the time.

2 DR. LYNCH-WALSH: I'm the chair. I'm trying
3 to call --

4 MS. FERTIG: It's all right for the chair to
5 be out of order?

6 DR. LYNCH-WALSH: -- Mr. Mayersohn.

7 No, actually.

8 Mr. Mayersohn?

9 MR. MAYERSOHN: So -- okay. So just a couple
10 of things, and I know I don't want to beat a dead
11 horse --

12 DR. LYNCH-WALSH: We must move on.

13 MR. MAYERSOHN: I know.

14 But obviously, this \$18, you know, figure for
15 after school, there is a reason, for some reason --
16 maybe it's past training or whatever it is -- I
17 think that's an easy correction.

18 As far as -- I have a question regarding
19 electronic fees. What's the process with -- if
20 somebody uses a credit card, Visa, MasterCard or
21 whatever, they charge three percent. What I was
22 reading here is the booster club, or whatever it
23 is, is charging an additional amount to cover that,
24 as opposed to charging it to the end-user? Is that
25 what this is all about? I mean, I may be reading

1 it wrong, but . . .

2 MS. ARCESE: Ms. Gouldbourne can give you more
3 information on that.

4 MS. GOULDBOURNE: (Inaudible.)

5 MS. FERTIG: I don't think the mic --

6 MS. GOULDBOURNE: Can you hear me now?

7 MS. FERTIG: Is it green?

8 MR. MAYERSOHN: Beacon is working on it, I
9 think.

10 MS. GOULDBOURNE: Okay. So whenever fees are
11 paid online, as a payment processor, they charge a
12 fee. So what's happening is that when the payment
13 processor puts that money into the bank account,
14 that fee has already been removed. So the school
15 is only getting -- they are getting their fee, less
16 four percent.

17 So for instance, if you pay a hundred dollars,
18 the school is only going to get 96. The school is
19 booking a hundred dollars to that account, to that
20 before-and-after-care account, and they are doing
21 an adjustment for the four, but they are never
22 getting that four dollars. So they are kind of
23 doing back-and-forth entries to kind of cover the
24 negative that they are putting that account into,
25 and for whatever reason -- this is in a process

1 they have been doing for a long time, so it causes
2 accounts, which is a trust account, per Chapter A,
3 trust accounts are not allowed to go into the
4 negative. It causes that account to go negative,
5 because the bookkeeper didn't do whatever
6 back-and-forth adjustments.

7 They keep their registration fees, and
8 registration fees is used to cover some of that
9 electronic fees; but the registration fee hasn't
10 changed in I don't know how many years, so it's no
11 longer sufficient.

12 So our recommendation is that they find a new
13 way to book these electronic fees and to account
14 for them, because I think they remit them to the
15 district, and the district does something different
16 to account for the fees in their books and records,
17 and it's causing an issue with the bookkeeper. So
18 that's our recommendation, that they find a new way
19 to book these electronic fees.

20 MR. MAYERSOHN: So -- so even to the -- I
21 guess, as a -- I work for government, too, but as
22 a -- as a city, if we have a building permit, and
23 somebody uses a credit card, as opposed to using a
24 check, we charge them the fee.

25 Well, it should be because it's coming out of

1 the taxpayer dollars.

2 DR. LYNCH-WALSH: A convenience fee.

3 MR. MAYERSOHN: Whatever the fee is.

4 But I'm just saying, my recommendation is, the
5 district, or whoever is doing it, should be
6 charging the fee.

7 I get it; there may be disadvantages to some
8 people, but why should somebody, if the cost is
9 actually -- if we are just, you know, saying the
10 cost of this paper is \$30 and somebody uses a
11 credit card and the district only gets back \$28,
12 somebody is picking up the extra two, if the cost
13 is 30. So the end-user, whoever is using it,
14 should be paying for that, paying that convenience
15 fee.

16 I'll allow you to share.

17 MS. SHAW: I don't agree or disagree who
18 should pay for it. I think if the body makes a
19 decision that -- that they are going to eat those
20 convenience fees, they are going to eat their
21 convenience fee. The issue that I'm having is how
22 it's budgeted and recorded.

23 So we know that if there is \$100,000 in an
24 account and that the revenues is going to be --
25 supposed to be \$100,000 and four percent is a

1 convenience fee, there needs to be an expense line
2 item for that four percent. So when the fee comes,
3 however your system is set up, whether it's a
4 manual entry or when the fee is charged, then the
5 hundred -- the hundred dollars goes to wherever it
6 needs to go and the four percent goes against
7 wherever you have it budgeted, and if it is not
8 done --

9 An accountant can do this, guys, come on; but
10 it needs to be budgeted. I don't care who pays the
11 fees, whether it's the organization, if you voted
12 to do it. But it's a simple, simple budget and
13 accounting, basic accounting entry that needs to
14 get done. It shouldn't be something that has to
15 come up here in order to resolve, really.

16 DR. LYNCH-WALSH: Yeah, this does seem pretty
17 basic.

18 Anyone else?

19 MR. MAYERSOHN: Then the other -- then the
20 other thing that I -- and, again, this is probably
21 my own personal pet peeve, P-cards.

22 I mean, for somebody -- for somebody at some
23 point -- and I have, this, like I said, you know,
24 being on the County, using a P-card, I can't sneeze
25 without getting audited or whatever it is. So, I

1 mean, if I'm sitting, using a card, and I don't
2 have a receipt, I get contacted back to let me know
3 that: You need to come up with a receipt some way
4 or another. I mean, it's -- and I'm talking about
5 an item where I get gas at Shell, and everybody
6 knows it's Shell, but don't have the receipt, I'm
7 accountable for it.

8 And that's where, when we are giving out this
9 ability for somebody to go to Target, we don't know
10 what's on there. I mean, the account reconciles
11 and says "Target"; there is no receipt. I mean,
12 they could be doing it for personal use. They
13 could be doing it for school use. We don't know.

14 And that, to me, is something that I don't
15 know what the progressive discipline is; but, you
16 know, there have been times normally it's: Your
17 card is suspended for six months, you know.

18 But there -- nothing in this response have I
19 seen what the response is to that person using the
20 P-card. I didn't see it in here. Maybe I
21 overlooked it.

22 MS. SHAW: And was the P-card taken away?

23 DR. LYNCH-WALSH: And there is no P-card
24 policy?

25 MR. MAYERSOHN: No, there is a P-card policy.

1 MS. FERTIG: Yeah, we have had P-card audits.

2 MS. MARTE: And we have a detailed P-card
3 manual.

4 DR. LYNCH-WALSH: There is a manual; there is
5 no policy. I believe they are in the process of
6 creating a separate P-card policy, sort of like
7 booster club guidelines versus policy.

8 MR. MAYERSOHN: Well, I mean, again, it's --
9 it's -- you're dealing with money, and you're
10 giving somebody the ability to spend it, and it's
11 almost like "trust in, but verify." And if
12 somebody is not responsible to use it accordingly,
13 they shouldn't be using it. I mean, let them write
14 their own personal check and "Here is my receipt"
15 and get reimbursed.

16 MS. SHAW: I'm sorry, how is it that we
17 don't -- I mean, P-card is one of the easiest
18 audited things in government, and we give a card to
19 someone and say, "Go spend," and then there is not
20 a policy?

21 DR. LYNCH-WALSH: It's entangled -- I think,
22 Ms. Andreu, you can probably clarify.

23 Is -- P-cards are referenced in the purchasing
24 policy and you guys are working on a separate
25 P-card policy, I believe?

1 MS. SHAW: That should -- we've been in
2 existence for how many years? That should --

3 DR. LYNCH-WALSH: Well, there is a manual, not
4 a policy.

5 MS. SHAW: No, not a manual --

6 DR. LYNCH-WALSH: I agree.

7 MS. SHAW: -- not a manual --

8 DR. LYNCH-WALSH: I'm just telling you what's
9 there.

10 MS. SHAW: -- a policy, that only that if
11 something -- if you give me a P-card, included
12 with --

13 MR. MAYERSOHN: 109 years.

14 MS. SHAW: 109 years.

15 -- included with that policy, that says:
16 These are my responsibilities that I need to sign
17 off on, initial each one of them, and the policy --

18 MS. MARTE: We do all that.

19 DR. LYNCH-WALSH: All right. I want to --

20 MS. SHAW: -- I mean, and then accountability.

21 DR. LYNCH-WALSH: I would like Ms. Andreu to
22 confirm the P-card policy progress, though.

23 MS. ANDREU: Through the Chair, there is --
24 the P-card was mentioned, as we discussed here in
25 previous meetings, as a part of the current

1 purchasing policy. It is still -- there is still
2 language about the P-card in the recommendation for
3 the new 3800 purchasing policy.

4 But there was a motion by this committee to do
5 a separate P-card policy, and we are writing -- we
6 have that in a draft form, and so that will be
7 coming forth in the next few months.

8 Additionally, though, most -- I would say it's
9 about 50/50 of the -- at least school districts
10 throughout the state have a manual, in lieu of a
11 policy. We do have a manual. It's a comprehensive
12 manual that outlines all the steps that the P-card
13 holder must take, including annual training.

14 So, again, all of this is outlined in the
15 manual, and should have been adhered to.

16 MS. MARTE: Madam Chair?

17 DR. LYNCH-WALSH: Thank you.

18 Hold on one second. I have Ms. Strauss.

19 MS. STRAUSS: Yeah, so in regards to that, so
20 thank you, is this going to include consequences,
21 so disciplinary action that will be taken if P-card
22 policy is violated?

23 I would like to see the people responsible for
24 approving expenses, that if they approve, that they
25 are on the hook, too. So if they approve an

1 expense, like rather than just clicking buttons,
2 like they need to review it; and if they approve
3 it, then it's their responsibility, as well. They
4 are attesting that that's a valid expense that
5 should be approved, and if not, then they could get
6 terminated, as well as the person using the P-card.

7 MS. ANDREU: Yes. In the manual currently,
8 that's also being revised. It does state that
9 there are disciplinary actions that will take place
10 if the P-card is not utilized correctly, and then
11 we will strengthen that again in the policy. That
12 will be forthcoming.

13 MS. STRAUSS: And so from a historical
14 perspective, has anybody been disciplined for
15 violations? Because clearly there has been abuse
16 here.

17 MS. FERTIG: Yes, we have had --

18 DR. LYNCH-WALSH: Yeah, I remember somebody.

19 MS. STRAUSS: Somebody? One person?

20 MS. FERTIG: No, there -- we have had -- can I
21 just say to her answer, we have had several P-card
22 audits, and I think Dave could probably tell us how
23 many -- well, not today -- over the years.

24 But we have had them per- -- that's one thing
25 that we periodically do do, which is why some of

1 these recommendations have come forward for
2 changes; and yes, there have been employees who
3 have violated it to the extent that --

4 MS. STRAUSS: That's termination.

5 MS. FERTIG: I can't name it, I can't sit
6 here -- but I can think of one in particular. I
7 can't sit here and give you a name of every person,
8 but I know they do that.

9 I don't -- I can't tell you that they do it as
10 often as they should, because I'm not --

11 MS. STRAUSS: Like I just don't want a policy
12 or a handbook; like I want accountability. And if
13 that's not built into it, then don't bring that --
14 at least, I'm not going to approve it. Like my
15 vote will be a hard no.

16 So there needs to be policy, there needs to be
17 process and there needs to be accountability with
18 consequences, and everybody needs to know that.
19 Because there is no accountability in this
20 district, clearly, when it comes to money; and I'm
21 over it.

22 MR. MAYERSOHN: So -- so just --

23 DR. LYNCH-WALSH: We've got to transmit this.

24 MR. MAYERSOHN: Right, no, I just want to
25 correct my statement.

1 So there is, obviously, from Mr. Smith and the
2 principal to Mr. Rhodes, about the P-card holders,
3 it says in this instance, card privileges were not
4 suspended, as the P-card holder transitioned into a
5 new role and no longer has a district P-card
6 issued.

7 DR. LYNCH-WALSH: I don't know that that's
8 accountability, either, but --

9 MR. MAYERSOHN: No, I'm just saying it's -- I
10 said it didn't say it anywhere, but it did say what
11 had happened, so . . .

12 DR. LYNCH-WALSH: Okay. So I'm hope -- I'm
13 hopeful that next year, when you start auditing,
14 and things get put in place in the interim, that
15 that will tighten up some of these things, these
16 systemic things we keep having.

17 So I need a motion.

18 MR. MAYERSOHN: Motion to transmit.

19 MS. SHAW: Second, Phyllis.

20 DR. LYNCH-WALSH: Okay. Moved by Mayersohn,
21 seconded by Shaw.

22 Any further discussion?

23 All right. Hearing none, all in favor of
24 transmitting the internal funds audits of the
25 selected schools, and I will get with Mr. Rhodes

1 to -- I think we need to have sort of an executive
2 summary of our comments, because usually they take
3 excerpts from the minutes, but I don't know that
4 the board members are really reading those, but if
5 we have some bullet points --

6 MR. NAYLOR: Should we call before you expand?

7 DR. LYNCH-WALSH: Pardon?

8 MR. NAYLOR: Should we call before you expand?

9 DR. LYNCH-WALSH: Yeah, I start going from one
10 train track to the next.

11 Yeah, so all in favor?

12 ALL PRESENT: Aye.

13 DR. LYNCH-WALSH: All right. Any opposed?

14 Nope.

15 And as I was saying, sort of like when I leave
16 the store without paying, almost, because I'm done.
17 So I took bullets on that.

18 All right. Thank you.

19 And moving on, we have next up, RSM for
20 quarterly and big three, that's items eight and
21 nine. Get your packets ready.

22 MS. SHAW: What about the fund balance policy,
23 did you want to double back to it?

24 DR. LYNCH-WALSH: Oh, did you guys want to
25 double back to internal funds?

1 MS. SHAW: The fund balance.

2 DR. LYNCH-WALSH: Or the fund balance, sorry.

3 But since we just got it, I think the problem
4 is we just -- let's stick with -- well, RSM is
5 here, so maybe we'll try to double back after RSM
6 and give you guys a chance to read through what we
7 just got handed.

8 All right. So we have the quarterly RSM
9 report. Do we have someone from AECOM? Oh, is
10 that you, Tammy? Oh, and then Shelley hiding
11 behind.

12 Okay. All right. I'm going to grab my notes.
13 Does anyone have any commentary?

14 MS. FERTIG: Yeah, I do, but I don't know if
15 you're going around starting with Lew, but --

16 MR. NAYLOR: No.

17 DR. LYNCH-WALSH: I could start in this
18 direction.

19 Anybody have any -- as I grab my stuff, but,
20 Mary, you might be the first person up.

21 MS. FERTIG: Okay. I just --

22 DR. LYNCH-WALSH: All right. So if you want
23 to go ahead.

24 MS. FERTIG: Just, again -- oh, is Lew
25 starting? Okay. Go ahead.

1 DR. LYNCH-WALSH: Pardon?

2 MS. FERTIG: I said, Is Lew starting?

3 MR. NAYLOR: No, I don't have any questions.

4 DR. LYNCH-WALSH: Right.

5 MS. FERTIG: Oh.

6 MR. RHODES: Madam Chair, if I can interrupt
7 just for a second?

8 We have some people here without name tags,
9 and I would like to make sure that everybody here
10 knows to state their name for the new court
11 reporter, so that we can make sure that she doesn't
12 get confused with who is speaking.

13 DR. LYNCH-WALSH: Okay. So I found --

14 MS. FERTIG: I have -- if you want me to
15 start, Nathalie?

16 DR. LYNCH-WALSH: Yes, please.

17 MS. FERTIG: I'm just going to start at the
18 beginning on page four.

19 DR. LYNCH-WALSH: Of the quarterly report?

20 MS. FERTIG: Am I on the wrong one?

21 MR. MAYERSOHN: Well --

22 MS. FERTIG: Internal audit of program
23 management?

24 MR. MAYERSOHN: Are they going to introduce
25 themselves, so the court reporter can --

1 DR. LYNCH-WALSH: Oh, yes, let's have them do
2 that.

3 MR. MAYERSOHN: Focus.

4 DR. LYNCH-WALSH: I'm focused. I just expect
5 people to do these things themselves.

6 All right. RSM, who are you guys?

7 MR. GUMS: Chris Gums, RSM manager.

8 MR. BLONDELL: Matthew Blondell, director of
9 RSM.

10 DR. LYNCH-WALSH: And then on behalf of AECOM,
11 we have?

12 MS. WHIPPY: Tammy Whip- -- oh, I'm sorry.

13 Tammy Whippie, AECOM director of
14 administration.

15 DR. LYNCH-WALSH: And from the District?

16 MS. MELONI: Shelley Meloni, executive
17 director of capital programs.

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

19 Okay. So, Mary, you are starting on page
20 four, you said?

21 MS. FERTIG: Yeah, I -- I'm starting and I'm
22 just -- you can go through this, but I just -- it
23 just seems -- I'll just mention a few -- that there
24 is a lot that's not being entered into eBuilder
25 that's not -- you know, a lot of the reports may be

1 completed, but they are not entered.

2 I'm wondering if we can -- I see Ms. Meloni is
3 here; maybe she is the best person to answer that.

4 But if you look on page four, you see: Five
5 of five sample projects, we noted the forms related
6 to the final inspections were not updated in
7 eBuilder; five of five sample projects -- and I'm
8 picking and choosing here, obviously -- but five of
9 five sample projects, evidence of the project
10 manager review were not provided, as required.

11 As you go through these pages, next page, four
12 of five samples reviewed, project close-out
13 checklist was not available in eBuilder.

14 And I could keep reading, but you get my drift
15 here. I'm wondering, whoever the right person is
16 to answer, is there a reason these things are not
17 answered -- are not entered into eBuilder and what
18 do you do to reverse this trend?

19 And thank you, RSM, again, for your work.

20 MS. WHIPPY: Again, this is Tammy from AECOM.

21 We -- we have a team that is pulling the
22 missing data. Some of this was pre-AECOM, that
23 closed-out project, so we were missing that data.

24 DR. LYNCH-WALSH: Can you get closer? Is it
25 just me or can you get closer to the mic? Yeah.

1 MS. WHIPPIE: Sorry about that.

2 Is that better?

3 DR. LYNCH-WALSH: Yes, for now.

4 MS. WHIPPIE: So some of these predated AECOM,
5 so we didn't have that information. Anything that
6 has been forwarded from AECOM, we are doing a
7 cleanup, where we are getting all that information
8 in and entering it into eBuilder. In some cases,
9 for those examples that she gave for the warranty
10 walks and what have you, again, those were managed
11 before -- prior to us, so we have no recourse to --
12 to getting that back-data.

13 MS. FERTIG: How long has AECOM been doing
14 this?

15 MS. WHIPPIE: 2020.

16 MS. FERTIG: Okay. So we are four years into
17 this, and I'm just looking, it's the same -- I
18 mean, it's consistent through this. I could keep
19 reading them, but it's consistent.

20 So you are saying all of this was on Heery's
21 watch?

22 MS. WHIPPIE: No, no, I'm not. I'm saying
23 some of that was part of that. Others are not, and
24 we are doing a cleanup right now and making sure
25 that they are all entered in eBuilder.

1 MS. FERTIG: Okay. Because it -- I mean,
2 three of five documentation of final performance
3 evaluations, okay, I -- I find it concerning that
4 the next person picking up the file isn't going to
5 be able to find out what happened, so -- okay.

6 If I go to prior -- I'll just move on to prior
7 things. It seems like a lot of these from
8 June 2021: Partially complete, partially
9 complete --

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

11 MS. FERTIG: I'm -- I'm flipping through, 13,
12 14, 15, is an open and it's from September of 2022:
13 Ten sample projects, we noted three of six have
14 surpassed their contractual substantial completion
15 date and change orders have not been executed to
16 modify these.

17 I mean, how long is it going to take to fix
18 these? November -- September of 2022, open, this
19 contractual completion dates -- well, that's
20 continued.

21 And we're going to get into that when we see
22 the big three, about what that means on those -- on
23 those completion dates.

24 But when will these -- when will these ones
25 that were noted two years ago be completed that are

1 still open?

2 MS. WHIPPIE: So two of them are on the agenda
3 for the Board, and one is in the CORC step, which
4 is the final review from the committee that reviews
5 change orders.

6 MS. FERTIG: Two of them are on the Board at
7 the next -- at the May 21st meeting?

8 MS. WHIPPIE: The June, sorry.

9 MS. FERTIG: Okay. And then it will be
10 closed?

11 MS. WHIPPIE: Correct.

12 MS. FERTIG: Nathalie, I'll -- I just -- I
13 just feel like this paperwork is a continuing issue
14 that we have; and, again, I mean, we just see the
15 same issues over and over, but there are a lot
16 of -- I mean, five out of five, that's like no one
17 is doing it, so -- okay.

18 DR. LYNCH-WALSH: All right. You good?

19 MS. FERTIG: Yeah.

20 DR. LYNCH-WALSH: So -- so RSM, we have two
21 program managers, correct? AECOM is running the
22 projects, and remind me, again, what the function
23 of Atkins is?

24 MR. GUMS: They are the cost and program
25 controls manager.

1 DR. LYNCH-WALSH: Okay. And when you say
2 "cost and program controls," what does that mean?

3 MR. GUMS: Overseeing the control environment
4 of the program.

5 DR. LYNCH-WALSH: Okay. So like if things are
6 not being entered into eBuilder, should they be
7 reporting on that? Should they be monitoring that?

8 MR. GUMS: So my understanding is that the
9 PMOR has a team of document control, who their
10 primary function is to perform these controls, so
11 the responsibility would ultimately fall on those
12 procedures.

13 DR. LYNCH-WALSH: Right. And so when we get
14 these quarterly reports, I almost never see one
15 evaluating Atkins, though; we just evaluate AECOM.

16 MR. GUMS: We do look at Atkins as part of our
17 quarterly procedures. We --

18 DR. LYNCH-WALSH: Are they in this --

19 MR. GUMS: They do not have exceptions.

20 DR. LYNCH-WALSH: Oh, okay. Because I'm going
21 to have to go back and read the scope of work,
22 because when -- when the two were created, the idea
23 is that you had the PMOR, yes, they are supposed to
24 be doing all these functions; but you have the cost
25 and program controls as a series of checks and

1 balances so -- and I can tell you that eBuilder has
2 been an ongoing thorn in the side of everybody,
3 including the facilities task force, because
4 they -- we found out that the -- initially, they
5 did not purchase -- and this will sound familiar to
6 many of you -- didn't have all the modules that you
7 needed to track costs, didn't have -- people were
8 putting PDFs in, instead of raw data. All kinds of
9 silliness was happening in the front end of the
10 program.

11 So it -- absolutely, these things should not
12 be happening; but I almost never see Atkins, in
13 terms of them being evaluated. I'm not sure what
14 we're looking at for Atkins, but that's a
15 to-be-continued.

16 So my questions and observations start on page
17 five -- and also most of these projects are going
18 to be wrapped up by the end of '25, '26, the
19 12th of never, somewhere in there. Because if you
20 pump the brakes on projects, then they are going to
21 be behind schedule.

22 So page five, there is an SOP on warranty
23 management, and I realize that this is limited to
24 what the PMOR is doing, but I can tell you a
25 systemic problem has been what happens after the

1 PMOR is no longer responsible for warranties.

2 So this is less about what you're auditing for
3 the PMOR and more about the program as a whole,
4 because what was happening is, the only time that
5 they were doing roof inspections to keep the roofs
6 under warranty, so that we don't have what happened
7 in the past happen again, is when I would shake the
8 tree and go: Have you guys done your warranty
9 inspections?

10 So I'm overdue for asking, but I think this is
11 an area of concern for the office of the chief
12 auditor, that we need to expand what we're looking
13 at to the District's responsibility for warranties.

14 I noticed that they are adding a position to
15 org chart, which is good, but we don't know if some
16 of our roofs are already out of warranty because
17 by -- for the most part, AECOM was doing what they
18 are supposed to be doing when they are responsible
19 for it. They even went and got software to
20 track -- call track it so they could track it. I'm
21 not quite sure what's happening on the District
22 side, and I hope we don't have roofs that have
23 already fallen out of warranty.

24 So that's something we need to look at, is if
25 the District is up to date, so that ties back

1 there.

2 MS. FERTIG: Can we get an answer to that?

3 DR. LYNCH-WALSH: Well, they need to provide
4 the latest -- the latest warranty report. I
5 believe Phil Kaufold -- Shelley, is Phil still
6 maintaining that spreadsheet that he writes over
7 every month?

8 MS. MELONI: Phil is, and then we also have
9 the roof asset manager, who has been involved in
10 some of the warranty walk-throughs, as well.

11 DR. LYNCH-WALSH: Great. That -- whatever was
12 happening, that's been resolved? We have a roof
13 asset management company now?

14 MS. MELONI: Roofing, yes.

15 DR. LYNCH-WALSH: Oh, okay. I didn't realize
16 that got resolved.

17 MS. MELONI: Yes.

18 DR. LYNCH-WALSH: Okay. So that's -- so can
19 we get an updated report?

20 MS. MELONI: We can, yes.

21 DR. LYNCH-WALSH: And I hope he is not still
22 writing with over --

23 MS. MELONI: No, Phil is not writing over the
24 reports anymore since we have Bluefin (phonetic) on
25 board.

1 DR. LYNCH-WALSH: Okay. All right. So most
2 recent warranty report -- I forget what they were
3 called -- roof warranty, I imagine whatever is
4 going up there would show up in the RSM roof report
5 followup, like that's something you guys looked at.

6 All right. So we'll get that for our next
7 meeting, Mr. Rhodes. Because they have it on hand,
8 they should just be able to produce it.

9 All right. Page 13.

10 Thirteen, PMOR compliance with reporting
11 requirements, so I know this is -- I believe is
12 from an earlier one. This is not a complete list
13 of the reporting requirements, and we've -- I've
14 brought this up before.

15 So 6.7.7, the staffing/responsibility matrix,
16 initiation phase and quarterly, it does refer to
17 RACI matrix, and it specifies A and B for what
18 they're responsible for during the initiation
19 phase; and then on a quarterly basis provide a
20 twelve-month staffing plan that evaluates each team
21 according to the projected status of individual
22 projects and the overall program over of the
23 twelve-month period.

24 So is that happening? Because I see that the
25 answer -- and this is in 2021, not even recently.

1 So I see that AECOM responded with, as per -- I
2 think they said they now put it in -- into their
3 reports, but do you have a twelve-month staffing
4 plan?

5 MR. GUMS: So a staffing plan is provided with
6 each of the PMOR invoices each month. We also
7 recommended in a past report that they start
8 providing that in the monthly reports, as well.

9 You'll see in prior observation number four
10 that we do call that out: That we did not see that
11 staffing plan in the monthly report. It is in a
12 separate observation.

13 But through our conversations with AECOM, they
14 did note that that is what they're planning to do
15 moving forward. I know there was some initial
16 concern about providing specific names within the
17 staffing plan, but we ultimately ended up at, you
18 know, you could put placeholders or positions and
19 break it out that way.

20 DR. LYNCH-WALSH: So was there -- so you're
21 saying that there was one provided with the
22 invoices?

23 MR. GUMS: With each invoice, they provide a
24 matrix with all the different positions by program
25 year, by discipline, the rates, et cetera.

1 DR. LYNCH-WALSH: Okay. Is the RACI going
2 into their report on a quarterly basis?

3 MR. GUMS: My understanding is that yes, it
4 is.

5 DR. LYNCH-WALSH: Okay. So I can tell you as
6 one of the two people in this room that knows what
7 the intent of this was, that they wouldn't also
8 include that twelve-month staffing plan in the
9 report, but instead put it with the invoices
10 doesn't really make sense.

11 I get why you would put it also with the
12 invoices, but to not put it in the report means
13 nobody is seeing it. So that's a concern, because
14 I know I've put it on a facilities task force
15 agenda item and not gotten a response to that.
16 And, also, the contract for AECOM is due for a
17 renewal. I don't know when that's going to the
18 Board, but I'll --

19 MS. MELONI: June.

20 DR. LYNCH-WALSH: June? We like to take it
21 right down to the wire, don't we.

22 All right. Because that would expire, I
23 believe, June 30th, so if anything goes wrong --

24 MS. MELONI: July 21st.

25 DR. LYNCH-WALSH: 21st?

1 MS. MELONI: Right.

2 DR. LYNCH-WALSH: So if anything goes wrong,
3 we'll have a repeat of 2023, and there is a reason
4 that we want the staffing plan well in advance of
5 that.

6 Which leads us to page 14, and the --

7 MS. SHAW: I'm sorry, you skipped page 15.

8 DR. LYNCH-WALSH: 14? I went from 13 to 14.

9 MS. SHAW: I have a question on 13.

10 DR. LYNCH-WALSH: On 13? Okay.

11 MS. SHAW: This is the reporting requirement,
12 June 2021?

13 DR. LYNCH-WALSH: Well, this is old but --

14 MS. SHAW: I know.

15 DR. LYNCH-WALSH: Yeah.

16 So I was talking about the staffing plan,
17 because the RACI chart specifies the 12-month
18 staffing plan. That's what I just got done asking
19 about. So they are doing the RACI.

20 What was your question?

21 MS. SHAW: No, go ahead. I'll wait.

22 DR. LYNCH-WALSH: And then when they redid the
23 contract, they took out some of the monthly
24 reporting requirements. In fact, I think the
25 things that are mentioned here -- variance

1 analysis, evaluation of pay- -- isn't this all
2 removed from the last amendment?

3 MR. GUMS: Correct, there were certain things
4 that were removed in the first amendment to the
5 PMOR contract.

6 DR. LYNCH-WALSH: And the reason for that is
7 the District doesn't track -- doesn't -- is not
8 able to provide the data that would go into the
9 calculation.

10 All right. So on page 14, it says: AECOM has
11 worked with EDDC, and our February 2024 monthly
12 report now includes EDDC reporting.

13 My question is: Is that for the entire
14 program?

15 MS. WHIPPY: Yes, it is.

16 DR. LYNCH-WALSH: Okay. So if I pulled up the
17 February AECOM report, I would see everything
18 that --

19 MS. WHIPPY: There is an appendix with each
20 individual project and contractor.

21 DR. LYNCH-WALSH: Okay. All right. All
22 right. I'll pull that up, because I didn't get a
23 chance.

24 All right. I think that's the end of my
25 stickies on that.

1 Okay. Those were my questions or
2 observations, and I'm going to go confirm the EDDC,
3 because in the past, the only thing that anyone was
4 paying attention to was whether AECOM
5 subconsultants were getting their money, which
6 totally missed the mark on whether the mom-and-pop
7 subconsultants were being paid. So if we're
8 tracking the entire thing, that's good. So I'm
9 just going to go look for that.

10 If no one -- does anyone else have any
11 questions?

12 Ms. Shaw.

13 MS. SHAW: I do.

14 On page -- sorry, I'm going to relegate it
15 just to page 15, the prior observation followup.

16 Have we collected the \$518,000 as yet, or
17 where is it -- where is it posted, or do we have
18 the change order to extend the dates and the NTP --
19 well, it could be a combination of both -- or have
20 we gone to the surety or whatever insurance that we
21 collected on these three projects?

22 And I know this is from September, which is --
23 the data is kind of old, so I'm not even sure why
24 we're even seeing it.

25 DR. LYNCH-WALSH: You are talking about

1 page 15?

2 MS. SHAW: Uh-huh, page 15.

3 DR. LYNCH-WALSH: For Deerfield Beach High,
4 Ramblewood and Maplewood?

5 MS. SHAW: Yes, ma'am.

6 DR. LYNCH-WALSH: You are saying you have
7 collected what?

8 MS. SHAW: \$518,000, 500 a day for each day.

9 MS. FERTIG: Thank you. I had that checked
10 and forgot.

11 DR. LYNCH-WALSH: All right. Do you guys have
12 a response?

13 MS. WHIPPIE: So we have not. We have not --
14 we have done an evaluation to -- to state how much
15 liquidated damages could potentially be at the max
16 that they could be.

17 There are some projects -- and I don't think
18 it's these particular projects -- that we have
19 withheld payments because their liquidated damages
20 assessment was greater than what was available in
21 their project.

22 We have since also sent recommendations to
23 adjust the liquidated damages to what the actual
24 liquidated damages were so that we could release
25 some of those payments, because we have stopped

1 work at some schools because of that issue.

2 MS. SHAW: I -- I understand that, but has the
3 surety been contacted, then? Because if the
4 payments are such that -- or retainage or whatever
5 that's being held is not enough to substantiate
6 the -- the liquidated damage, then at some point,
7 we really need to be talking to the surety, or it
8 could be -- or the insurance company that's on
9 file.

10 And have we now, since September -- because
11 this was since September, have we now received
12 change orders to extend these dates? Because we
13 can't continue knowing that there are -- as of this
14 point, \$518,000 between these three projects,
15 liquidated damage, number one.

16 Number two, but we have not done anything to
17 mitigate it or we have not done a change order
18 since last year to extend the -- the date.

19 MS. WHIPPIE: So those are those change orders
20 I mentioned earlier. Two of them are at -- on the
21 agenda for the June board the meeting, and one is
22 in the CORC final review, to give them additional
23 time, which will take away the -- this deficit of
24 time.

25 MS. SHAW: It shouldn't. They -- because

1 they --

2 MS. WHIPPIE: The delay -- I'm sorry.

3 The delay was not their fault. The delay was
4 either the owner or the AE, so they -- they are not
5 held -- right, they are entitled to the days.

6 MS. SHAW: As I was saying, it shouldn't,
7 because they have a responsibility. They received
8 the NTP. They know the date of the NTP, and if at
9 that point that they were not able to complete the
10 work, a change order should have been done, whether
11 by AECOM, Atkins, the PMR, or somebody needs to be
12 done.

13 I don't think the District and all of its
14 constituents should be responsible for this money
15 because the folks who have the job was not
16 responsible enough to do their due diligence.

17 I guess you have the same question.

18 DR. LYNCH-WALSH: Yeah, we may need further
19 explanation as to the root cause of some of these.

20 MS. FERTIG: So my question -- so thank you
21 for doing this. I missed my little check there.

22 So you have -- you're taking two things to the
23 Board tomorrow for change orders for something from
24 2021 and 2022? Are you taking it Tuesday -- I
25 don't mean tomorrow, but you are going to, Tuesday.

1 So the auditors noted this problem, and now we are
2 going to get the extra days for them. Can you
3 explain --

4 MS. WHIPPIE: Sure.

5 MS. FERTIG: -- the sequencing there?

6 MS. SHAW: Eight months later.

7 MS. WHIPPIE: The TIA process is a long
8 process -- I'm sorry, the time impact analysis --
9 and in it, the contract requires that they submit
10 certain documentation so that it can be reviewed by
11 a claims analyst to evaluate what the delay was,
12 who is responsible for the delay, and the duration
13 of the delay.

14 And we have -- the main reason for this audit
15 item is the delay in reviewing the TIA change
16 orders itself. It's a long process. The previous
17 PMOR had submitted a memo to each contractor,
18 telling them to wait until the end of the program
19 to submit change orders for time. We were not
20 aware of that when we came onboard; we found out a
21 few years after that and directed everyone to
22 follow the contract, which is submit time, which
23 created a huge backlog for us to review them.

24 And additionally, these delays were from, like
25 you mentioned back, in 2021; we have different

1 staff. A lot of things have changed, and it
2 requires a forensic review of that project. It's a
3 very long process to review and evaluate those --
4 what that change was.

5 So we are getting to -- finally getting close
6 to being done with this backlog, but it has created
7 a large delay in reviewing these change orders.

8 MS. FERTIG: Did you review -- you reviewed
9 every project now, so that you know what the
10 District is -- what monies the District is entitled
11 to and --

12 MS. WHIPPIE: We have -- out of the backlog,
13 we have 30 projects left to review. Every day we
14 get new submissions of change orders, but out of
15 that backlog, there is 30 left to review.

16 MS. FERTIG: Has the District recovered any
17 money, or have they all been -- because the
18 District -- it's the District's fault so --

19 MS. WHIPPIE: Well --

20 MS. SHAW: It's not the District's fault.

21 MS. FERTIG: I guess --

22 DR. LYNCH-WALSH: We -- yeah, there is a lot
23 of minutia that we could, you know, spend hours --

24 MS. FERTIG: I don't think it's minutia. I
25 think -- I'm glad she brought this up. She is

1 talking about a lot of money on three projects. So
2 if you take the district as a whole, my question
3 is: Are you recovering any money on -- I'll wait
4 until the big three; then we'll talk about
5 substantial delays.

6 Are you recovering any monies from -- from
7 projects that are delayed?

8 MS. WHIPPIE: We have not.

9 MS. FERTIG: Okay. All right.

10 MS. SHAW: You haven't done anything to
11 mitigate it?

12 DR. LYNCH-WALSH: I wish you all sat -- have
13 lived my life the past ten years on the facilities
14 task force and you would understand why, in the
15 grand scheme of headaches, that's -- that's not a
16 headache for me because --

17 MS. SHAW: I'm sorry, Madam Chair. It is a --
18 it is a problem, because not only are we spending
19 money, public money, on this project, the mere fact
20 that these -- just these three projects alone are
21 over a hundred days old and the excuse is: None.
22 There is literally no excuse.

23 There is -- I -- there is a project that my
24 folks have. It was a \$300,000 project, and they
25 were 45 days behind; and not only did we hold the

1 payment, but they had to get everything done before
2 they could get paid.

3 So the mere fact that we are so much behind on
4 this, not only is in-house not doing their job,
5 because no payments should have been made the
6 moment that we get to 60 days, because --
7 especially if we know that it takes -- we know that
8 going to the Board takes a number of days for you
9 to prepare the items for the agenda, et cetera, et
10 cetera. So that should have been done. And if
11 you're doing business with any kind of government
12 agency, you know that, the complexity of taking
13 something to the Board.

14 So this should have been planned in advance;
15 and if you are at 60 days out, and at that point,
16 you should say: Hey, City -- Hey, District,
17 listen, we are trying to get the T&A (phonetic)
18 done, we are waiting for these people to provide
19 the information, but we'll get this to you on day
20 90.

21 I don't understand why we are still having
22 these discussions, why they are even here working,
23 because we should have reached out to the surety
24 and said: Provide someone who can get the job done
25 within a reasonable timeframe.

1 It's not that difficult, I'm sorry.

2 DR. LYNCH-WALSH: I'm not disagreeing with you
3 on that front, but we keep having changes in
4 leadership. In terms of things there are things --
5 there are things that are small. Like at
6 Plantation High School, they were going to carve
7 out the media center so that they could save money
8 by going directly to the vendors. That was what we
9 all thought was happening, but then it didn't
10 happen; but there is no one to hold accountable,
11 because the facilities chief just quit. The one
12 who started in October is gone, and the
13 superintendent who brought her in is gone.

14 So we just have to, like, grit our teeth and
15 get through the rest of this, because we can't fix
16 it, change it, or anything else.

17 MS. FERTIG: And part of that is true.

18 But in this time, we have had two companies,
19 Heery and AECOM; and I'm trying to figure out how
20 everything is always the fault of the School Board
21 and we are not recovering monies that we could.

22 And quite frankly, we don't have enough money
23 to not pursue funds that we should be pursuing --

24 DR. LYNCH-WALSH: I don't disagree with you
25 but --

1 MS. FERTIG: -- and I'll let it go. I'll let
2 it go.

3 MR. TURSO: Don't let it go.

4 DR. LYNCH-WALSH: Right, because also during
5 this time, we went through Derek Messier, Leo
6 Bobadilla --

7 MS. FERTIG: I know that. I know this. I
8 know this.

9 MS. STRAUSS: Whatever --

10 DR. LYNCH-WALSH: Right, but --

11 MS. STRAUSS: -- who cares?

12 DR. LYNCH-WALSH: But then --

13 MS. STRAUSS: It's our money. Get it back.

14 DR. LYNCH-WALSH: But that -- that would
15 presume that that's been a priority for everybody
16 that's been in the driver's seat, and it wasn't.
17 Fighting --

18 MS. SHAW: It is a priority.

19 DR. LYNCH-WALSH: -- infighting has been a
20 priority.

21 MR. TURSO: Madam Chair, but -- but why would
22 it not be the priority of us as the audit?

23 I have to spell this out, because it's going
24 to grind on me if I don't.

25 You minimized -- Madam Chair, respectfully,

1 you minimized some comments about this issue; but I
2 sat here and endured our conversation, when, again,
3 I want to illustrate the number of consultants and
4 Broward County public school employees that are in
5 this room, and we had to endure I don't know how
6 long over booster club money. I have a problem
7 with that.

8 This is a huge issue. We should be
9 quantifying -- thank you, there is more positive
10 nodding; I want that illustrated.

11 I want to -- I want to note that there is a
12 lot of money here, and what we should be doing as
13 an audit committee is finding out what's the actual
14 dollar value of all this that has gone on. And we
15 need to get the money, because as has been
16 illustrated here, the District doesn't have any
17 money. That's what needs to be done.

18 MS. STRAUSS: It's just -- it's so
19 aggravating. The end of the day, right, we put a
20 motion forward -- correct me if I'm wrong -- to the
21 Board to have an enterprise risk audit, to
22 identify, okay, where are the biggest monies being
23 spent, being wasted, being not recovered. All of
24 this needs to be done and evaluated and materiality
25 needs to be set.

1 I mean, at the end of the day, Mr. Turso, I
2 agree with you: Booster funds -- you know, sucks
3 for the kids, and this is all about the students,
4 and to put that burden on them is not fair, okay;
5 but maybe booster clubs need a governing
6 organization like PTAs do, okay, separate issue.

7 But this is taxpayer dollars right here. This
8 is millions of dollars being wasted, and I want to
9 point out, six months ago I requested detailed
10 statements, invoices, approved invoices, receipts
11 regards to building 12 at MSD, okay. That building
12 is now about to come down, supposedly; yet, what I
13 got back was money was already spent to take the
14 building down. They spent -- they claimed that
15 they spent money destructing the building. I
16 walked through the building. It's standing. But
17 then, according to the District and the information
18 I got back, is: The money was already spent.

19 What -- how is that possible?

20 DR. LYNCH-WALSH: I -- we're going to have to
21 check that. I don't think --

22 MS. STRAUSS: That is what they sent to all of
23 us. We got that. Okay. And I never got receipts.
24 I never got invoices that was requested. So at the
25 end of the day, I'm over this.

1 DR. LYNCH-WALSH: Okay. I just want to
2 fact-check that, because I -- that's not how I
3 interpreted it.

4 MS. STRAUSS: Okay. Fact-check that, just
5 like --

6 DR. LYNCH-WALSH: I don't -- because I agree:
7 I don't know how they could spend money to demolish
8 something they haven't demolished, but I don't
9 think that's happened.

10 And I am not minimizing. I am just saying
11 there are things we can fix and things we can't fix
12 and --

13 MS. SHAW: This is something we can --

14 MR. TURSO: But we can fix this, Madam Chair.

15 MS. STRAUSS: This is -- yeah.

16 MR. TURSO: We can fix this.

17 DR. LYNCH-WALSH: It's so messed -- some of
18 this is so messed up, and booster clubs are simple.

19 MS. STRAUSS: But, Nathalie, with all due
20 respect, you are in the weeds. You have been doing
21 this intimately for ten years; you are in the
22 weeds. We are looking at it from a big-picture
23 scenario.

24 MR. TURSO: Yes.

25 MS. STRAUSS: We need -- first of all, who can

1 go back and get and recover some of these funds?

2 MS. SHAW: Hire a construction attorney, if we
3 don't have one in-house --

4 DR. LYNCH-WALSH: In theory, we do.

5 MS. SHAW: -- and let them deal with this.

6 MR. TURSO: Hang on, I just want to add one --

7 DR. LYNCH-WALSH: All right. All right. You
8 guys, one --

9 MS. FERTIG: I just want to answer this.

10 DR. LYNCH-WALSH: One at a time.

11 MS. FERTIG: Many years ago -- and Ms. Meloni
12 was here; I can probably find the minutes -- I
13 suggested that we get an attorney on contingency to
14 go after the construction --

15 DR. LYNCH-WALSH: Microphone.

16 MS. SHAW: Microphone.

17 MS. FERTIG: Many years ago -- Ms. Meloni was
18 here -- it was a little -- some people thought I
19 was a little out of line suggesting this --

20 MS. STRAUSS: Why?

21 MS. FERTIG: -- I suggested -- I suggested we
22 get -- get attorneys on contingency to go after
23 construction errors, and I would -- and I am
24 wondering how much money we have recovered and --

25 MS. STRAUSS: She said none.

1 MS. FERTIG: On this. On this.

2 DR. LYNCH-WALSH: No, no, hold on.

3 MS. FERTIG: And finally -- finally, after
4 several years, this kind of moved ahead, but I have
5 a feeling it's died after today's conversation, but
6 maybe not; do we have -- are we pursuing
7 construction errors, or are we just getting change
8 orders?

9 MS. WHIPPY: They are two different things.

10 DR. LYNCH-WALSH: Okay. Let's take it one
11 question at a time.

12 What is Tom Cooney's position in the District?

13 MR. RHODES: He's an attorney who specializes
14 in construction matters.

15 DR. LYNCH-WALSH: Okay.

16 MS. STRAUSS: Fabulous.

17 Does he work to recover funds that we are
18 entitled to?

19 MR. RHODES: I couldn't answer that question,
20 but I can tell you my understanding is that he
21 responds to matters that come past his desk. Some
22 may include that; some may not.

23 MS. STRAUSS: So there is no -- we don't know
24 if he proactively is looking to do that and bring
25 suits.

1 MR. RHODES: Correct, I don't know that.

2 MS. STRAUSS: Okay. Well, I want to recommend
3 that he does that.

4 DR. LYNCH-WALSH: Okay. So RSM, when you were
5 following up on all of that, where does legal come
6 into this scenario?

7 MR. GUMS: So we had discussions with AECOM
8 and -- and Tammy and AECOM, correct me if I'm
9 wrong -- there is active discussion with legal
10 counsel regarding liquidated damages.

11 Ultimately, you know, our report just states
12 that these contractors are not in compliance with
13 their contract. The contract does have
14 stipulations regarding liquidated damages, but we
15 have not had conversations with legal.

16 MS. FERTIG: But I just asked the question
17 have we recovered any money from anything, and I
18 thought the answer was no.

19 MS. WHIPPIE: No. I was answering for
20 liquidated damages only. We have not recovered any
21 money from liquidated damages. E&Os, errors and
22 omissions, we have.

23 I don't know the number off the top of my
24 head. Atkins tracks that number, but we do -- we
25 do do E&Os.

1 DR. LYNCH-WALSH: Okay. So it sounds like
2 what you guys need is for this group to be added to
3 the distribution list, or in the interim, because
4 Atkins does report -- there is tons of information
5 out there that could answer a lot of questions.

6 MS. STRAUSS: I don't need reports. I just
7 want to know. Just answer the question.

8 DR. LYNCH-WALSH: Well, Atkins isn't here, and
9 so someone would have to go cull through the Atkins
10 report to answer the question what has been
11 recovered from errors and omissions, because I
12 don't know off the top of my head, and the last
13 report I have is February, so I'm three months out
14 of date.

15 MS. STRAUSS: Okay. Is errors and
16 omissions -- may I ask you, are errors and
17 omissions the only piece that we should be
18 recovering?

19 MS. SHAW: I'm not as concerned about errors
20 and omissions.

21 MS. STRAUSS: Yeah.

22 MS. SHAW: I'm concerned about the liquidated
23 damages, \$500 a day for every day that we -- the
24 project is not completed over the NTP date and we
25 did not request an extension, period.

1 MS. STRAUSS: So violation of contract,
2 Phyllis?

3 MS. SHAW: It is.

4 MS. STRAUSS: Okay.

5 DR. LYNCH-WALSH: Tammy?

6 MS. WHIPPIE: 500 days is the maximum you can
7 charge liquidated damages --

8 MS. MELONI: \$500 a day.

9 MS. WHIPPIE: \$500 a day, excuse me.

10 -- and it has gone to court many times for the
11 very same reason, and it's very hard to recover --
12 penalize -- it's not a penalization clause; it's to
13 recover liquidated damages. So you can only
14 recover whatever the actual damages were, and in
15 most cases, there are no actual damages.

16 There are a few projects that we've had to pay
17 for additional portables or things like that that
18 would be an actual damage; but that so far, we have
19 not had any that had actual damages that are
20 related to this.

21 MS. STRAUSS: So damages to the teachers,
22 staff, students and children that learn in those
23 schools that are not fit to be --

24 MS. SHAW: No, no, no, no; actually, the
25 damage is the increase in cost that we had to

1 endure because of -- now that we -- now that these
2 projects are delayed, it creates increase in cost
3 that we now have to find additional cost. That is
4 part of the liquidated damages.

5 MS. WHIPPIE: That's correct.

6 MS. STRAUSS: Okay. So why is that so hard?

7 MS. SHAW: It's not.

8 MS. STRAUSS: Okay. Thank you.

9 DR. LYNCH-WALSH: Unless you are BCPS.

10 All right. So is -- are the liquidated
11 damages that are in dispute cataloged somewhere in
12 one of the reports?

13 MS. WHIPPIE: They are, and we have submitted
14 recommendations for a specific test of -- I think
15 it's five projects to request -- I can give you the
16 list; I don't know it off the top of my head -- of
17 five projects that we are waiting for direction
18 from the District.

19 DR. LYNCH-WALSH: All right. So -- but it is
20 reported monthly or no?

21 MS. WHIPPIE: We -- right. We have a file.
22 We haven't shared anything on the liquidated
23 damages to -- except for the attorneys and Shelley
24 and the CFO.

25 MR. MAYERSOHN: So I have, I guess, a legal

1 question, and there is no legal people here.

2 But if you're saying that it's difficult to
3 collect the liquidating damages, and we have a
4 contract that says we collect them, why can't we
5 write a contract to allow us some way that benefits
6 us, as opposed to somewhere where -- and this is --
7 as you said, this is not new.

8 But if we send out the standard contract that
9 says, "Here is what we do if we have a problem
10 collecting it and we have to take somebody to
11 court," why don't we have something that is
12 defensible for the District to create that --
13 through, you know, court records or whatever may
14 be, to be able to recover those funds?

15 MS. WHIPPIE: It would be a change to your
16 contracts.

17 MS. STRAUSS: Mr. Mayersohn, it goes to our
18 RFPs. They are terrible. The way things are
19 written, the way everything is written and
20 published when we go for vendors, is just -- it
21 doesn't protect anyone at BCPS; it's only written
22 so certain people get contracts, so certain people
23 get jobs. Because everything is just convoluted
24 here.

25 DR. LYNCH-WALSH: Okay. Hold on.

1 So was Peter before Phyllis?

2 MR. TURSO: Yeah.

3 MS. SHAW: Probably.

4 DR. LYNCH-WALSH: Probably?

5 Okay. Because we've got to wrap this up. We
6 still have the other RSM report. We have to
7 double-back to internal funds. We have PCG and the
8 risk assessment.

9 MR. TURSO: So I have a quick general
10 question, and I think it may speak, once again, to
11 the broader topic of our problems as a District,
12 and I don't know the right way to phrase this, so I
13 am just going to come straight out.

14 Do contractors, in general, fall all over
15 themselves to get contracts from BCPS; or is it
16 more like we need to kind of compel them, because
17 nobody wants to work for us?

18 I don't truly know the answer to that. I want
19 to know the answer to that.

20 MS. STRAUSS: Oh, I do.

21 MR. TURSO: Well, I want to hear from --
22 because I -- what I'm -- I'll give you my example.

23 I'm involved with another school -- actually,
24 I'll come straight out and say: I'm involved at
25 FAU, and there is a lot of capital improvement

1 projects there, and actually, I drove by the Fort
2 Lauderdale Police Station; and there is a large
3 company called Moss. They are a renowned company.
4 People -- they turn more business away that they
5 can get --

6 MS. STRAUSS: They don't want to do business
7 with us.

8 MR. TURSO: -- because they only choose --
9 Just hear me out. This can really go
10 somewhere, and again, it's a broader picture, which
11 is why we should be here.

12 They only choose to do the work with vendor --
13 with entities that they want to do, because they
14 know it's a well-run organization.

15 I want to know: Does -- is BCPS in that
16 circle; or is BCPS in the circle of, "Gee, golly, I
17 hope a guy with a hammer shows up."

18 Because in my little sample, what I've seen in
19 my own school, mostly recently with a fire alarm
20 installation, nice guys, but God help us.

21 So where do we lie on that? Are we desired?
22 Like, do people want to work for us? I saw one
23 kind of eye movement that leans "no," but can
24 somebody touch on that for me?

25 MS. SHAW: I think it requires research.

1 DR. LYNCH-WALSH: No, because we also don't
2 pay the people that are doing the work they are
3 supposed to be doing.

4 MR. TURSO: Why don't we pay them?

5 DR. LYNCH-WALSH: That, I can't answer.

6 MS. STRAUSS: Because we don't have money,
7 Mr. Turso.

8 DR. LYNCH-WALSH: No, it's not because we
9 don't have money. We just -- if you saw the
10 process to pay people, you would know.

11 Ms. Shaw, and then, honest to God --

12 MR. TURSO: So nobody has an answer?

13 DR. LYNCH-WALSH: -- I need to double-back to
14 the EDDC compliance, because I can't see where
15 we're paying the subs.

16 MS. FERTIG: I also had my hand up.

17 DR. LYNCH-WALSH: Okay. I can't see you as
18 easily --

19 MS. FERTIG: I know.

20 DR. LYNCH-WALSH: Yeah.

21 MS. SHAW: So it's not as easy to recover the
22 liquidated damages; and contractors and vendors
23 rely on the fact that we are -- companies like
24 ours, especially government, are not going to do
25 their due diligence to get it done, number one.

1 Number two, yes, the construction companies
2 have more lobbyists who are lobbying for them,
3 especially -- I mean, they just changed the
4 retainage last year. That was from ten percent to
5 five percent, or zero, depending on who you are
6 doing it with. So I do understand that.

7 But the reason why these things that are in
8 place -- and we don't have to do boilerplate
9 construction contract. And the reason why these
10 things are in place, the reason why certain amount
11 of insurance or a surety is -- or a bond is
12 required is because those are our fallback.

13 And regardless of the changes in management,
14 construction doesn't -- doesn't stop because all of
15 a sudden the superintendent changes. The
16 construction should -- is supposed to continue,
17 because there is going to be an interim. Whether
18 the procurement changes or whether finance changes,
19 it doesn't change.

20 If we have policies and procedures in place to
21 make sure that these are the ten steps for approval
22 when a payment -- when a payment application comes
23 in, or they consult an engineer when an application
24 comes in, or the Atkins or the AECOMs of the world
25 are reviewing the construction application,

1 whatever the process is, those doesn't change
2 because your leadership changes, because those are
3 done on the lower level. Even if the construction
4 management that's running those jobs changes, it
5 shouldn't change.

6 What is the problem, continues to be the
7 problem, is: We don't do the hard job. We don't
8 hold the people accountable, whether it's inside or
9 outside; and we've got to start doing that.

10 Because you -- if you guys do the numbers,
11 first of all, we are overspent on the bond,
12 because -- and part of that, yes, was COVID; but
13 that -- all that work should have been done before
14 COVID, so the supplier issue --

15 MS. FERTIG: COVID, you know, that was a
16 five-year thing.

17 DR. LYNCH-WALSH: All right. All right. All
18 right. You guys, stay on task. Stay on task.

19 MS. SHAW: Let me finish.

20 So the five -- so the five -- so these issues
21 that continue on, it creates a cost issue for us,
22 which means that this general fund policy that
23 we're about to look at, they are not going to be
24 able to -- to set aside sufficient amount of
25 general fund dollars, because they are going to

1 have to use it to allocate it to pay for capital
2 dollars. To me, that's ridiculous.

3 DR. LYNCH-WALSH: Okay.

4 MR. TURSO: One quick --

5 DR. LYNCH-WALSH: Mary -- no, no, Mary, and
6 then we've got to move on, because --

7 MS. FERTIG: I just want to point out that in
8 the next audit on the big three, each of the big
9 three schools, there is a note in there that eleven
10 people applied for each job. They have different
11 contractors that they selected, but I thought it
12 was -- the reason I thought it was ironic was
13 because it was always the number eleven.

14 So maybe something has changed. I know we
15 have always had a history of paying -- of not
16 paying timely, and for as long as I can remember,
17 that has been the history of our school board; but
18 there are people who, you know, did, obviously,
19 apply for those projects, even though they went
20 substantially over time.

21 I'll reserve the rest of my comments for that.

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

23 We've got to move on, and since EDDC
24 compliance was an observation, and the followup was
25 that it's in the report, I pulled up the February

1 report, and I can see that there is a prime and
2 subcontract contract amount. There is a commitment
3 percentage, which I presume is the M/WBE commitment
4 percentage, and then there is certified and
5 noncertified sub percent of the commitment --

6 Wait, what?

7 I'm trying to understand these different
8 columns.

9 So we have a sub percent of the commitment,
10 and then there is a prime and subcontract payment
11 amount and then a prime payment amount. I don't
12 see a column for sub payment amount, which is the
13 thing that tells you whether this is all working or
14 not, is when you actually pay the subs and it
15 matches the commitment, depending on where the
16 project is in the process.

17 MS. STRAUSS: Garbage in, garbage out.

18 MS. WHIPPY: This is a report provided by
19 EDDC. I would ask them to add that column to it
20 and adjust that report.

21 DR. LYNCH-WALSH: That's the most basic. If
22 that isn't there, then --

23 All right. Take care.

24 (Ms. Strauss exits the meeting.)

25 DR. LYNCH-WALSH: If that isn't there, then

1 this report isn't really meaningful, because it
2 doesn't track that they are actually being paid per
3 the commitment being paid.

4 Okay. So I just wanted to point that out on
5 that one.

6 I believe -- oh, shoot, how many of us are
7 here?

8 We still have quorum. All right. Because we
9 have other things we have to transmit.

10 So for our next meeting, for followup with the
11 big three, liquidated damages, can we get -- it
12 sounds like we might need Mr. Cooney here and the
13 AECOM program director, who, as much as I enjoy
14 seeing Ms. Whippie, is not Ms. Whippie. It is the
15 guy that is .08 of a person, Michael McIntyre, who
16 replaced Kathleen Langan. And I'm going to put
17 them on the FTF -- well, he was on the FTF agenda,
18 but I'm going to ask for that specifically.

19 All right. So I need a motion to trans- --
20 are we good?

21 MS. FERTIG: Motion to transmit.

22 DR. LYNCH-WALSH: Okay.

23 MS. SHAW: Second, Phyllis.

24 MS. FERTIG: Or do we want to add a -- do we
25 want a thing that we get a followup report on what

1 recovery we have had on --

2 DR. LYNCH-WALSH: Liquidated -- well, maybe
3 it's -- we need to quantify anything we've
4 recovered. If they said they haven't recovered any
5 liquidated damages, we at least need to know what
6 the potential for liquidated damages is; and then,
7 on top of that, whether anything was recovered. So
8 we have both --

9 MS. FERTIG: All right. So I'm making a
10 motion, to keep this simple, to transmit the report
11 with the request to Mr. Rhodes to have a followup
12 on this with us regarding the issue of liquidated
13 damages.

14 DR. LYNCH-WALSH: So here is the problem we
15 run into when we make motions, because of it
16 cycling through the chief of staff's office,
17 whereas if we request it for the next agenda.

18 So for the next agenda, we want a liquidated
19 damages, a list, of the potential and anything
20 collected, and Mr. Cooney at the next meeting for
21 followup.

22 All right. So we had motion to transmit moved
23 and seconded, to transmit the RSM quarterly report.

24 Any further discussion?

25 Hearing none, all in favor?

1 ALL PRESENT: Aye.

2 DR. LYNCH-WALSH: Any opposed?

3 All right. RSM quarterly report is
4 transmitted, and we -- with followup.

5 Okay. Moving on, RSM, again, big three. Big
6 three, for those that don't know, is Stranahan,
7 Blanche Ely, Northeast, unless that's changed.

8 All right. Let me pull that up.

9 Do you guys want to give sort of a synopsis,
10 RSM?

11 MR. GUMS: Sure. We could give a --

12 DR. LYNCH-WALSH: Of your observations, and
13 then we go to questions?

14 Audit committee, what -- are you guys good
15 with that?

16 MS. FERTIG: Yes.

17 DR. LYNCH-WALSH: Okay. So synopsis of the
18 observations.

19 MR. GUMS: Sure. So just a little bit of
20 context, I'll --

21 DR. LYNCH-WALSH: And context.

22 MR. GUMS: I'll start on the executive
23 summary. We can --

24 DR. LYNCH-WALSH: You want to provide your
25 name, again, for --

1 MR. GUMS: Yes, ma'am.

2 My name is Chris Gums, RSM manager.

3 DR. LYNCH-WALSH: Thank you.

4 MR. GUMS: So just for some background, last
5 year, the Board requested, through the chief
6 auditor, that we perform an analysis of the big
7 three. The main objective of that analysis was to
8 perform a comparative analysis of the 2014
9 facilities need assessment and the scopes of work
10 for the big three schools, essentially to compare
11 what was in the initial scope of the GOB program
12 versus what actually ended up in the scopes.

13 So what we did was, we compared the school
14 deficiency listings that were generated from the
15 needs assessment in 2014, and we compared those to
16 various documentation, design and construction
17 documents, for each of the big three schools.

18 So, for example, the school deficiency listing
19 showed that at Blanche Ely, you know, reroofing,
20 you know, was part of building one. We compared it
21 to available documentation to verify whether that
22 ended up in the school.

23 So as you will find throughout the report,
24 there were some inherent limitations to that
25 analysis, as we kind of highlight in observation

1 number one.

2 The information from the needs assessment, in
3 certain cases may not have been accurate, or the
4 conditions in the field may have changed between
5 when the assessment was actually conducted versus
6 when these projects were scoped, which in many
7 cases were -- were years later.

8 For example, the deficiency listings provided
9 specific square footage and quantities; but
10 assessing whether or not 25,000 square feet of
11 reroofing occurred at a given building, you know,
12 that kind of goes beyond our scope and our
13 expertise.

14 Our analysis was focused more broadly on the
15 core deficiencies, whether they were addressed at a
16 building by building and deficiency level.

17 So starting, like I mentioned, on the
18 executive summary here, we provide a truncated
19 background section, our approach and our
20 conclusions. We had six total observations for
21 this report; but just to kind of summarize the key
22 takeaways from our analysis, for the most part, the
23 items that were scoped into the GOB program
24 following the needs assessment appear to be
25 incorporated into the scopes for the big three.

1 There were, however, certain items where we
2 couldn't validate, you know, based on the
3 documentation, you know, which we itemized in the
4 report; and part of that is due to what I kind of
5 touched on earlier regarding the accuracy of the
6 information from the 2014 assessment, which
7 ultimately served as the basis for the SMART
8 program.

9 So I'm happy to walk through the report in
10 more detail, or if you guys want to go to
11 questions?

12 DR. LYNCH-WALSH: All right. Mary, I see your
13 hand up. You want to start?

14 MS. FERTIG: Yeah.

15 Yes, my microphone is on.

16 Okay. So thank you for this report. I think
17 it showed a lot of things we thought, but I want to
18 go to deficiencies.

19 I -- and I'm going to mention one in
20 particular. I looked at the sheets; I wasn't
21 necessarily sure you saw this reflected in the way
22 that it was, and I'm just going to pick one
23 example, which is Stranahan High School. I have
24 the PowerPoint from the project charter meeting. I
25 could pull more documentation, but I figured this

1 was a good summary.

2 And it shows that roofs, yes, were supposed to
3 be replaced, but so were the walkways, or loggias,
4 whichever one you want to call them. They were
5 never done. Word on the street was that it turned
6 out to be more expensive than they thought, so they
7 just didn't do them because they would have had to
8 move equipment on top.

9 But, you know, that was a -- like, that was
10 like a big deal, and I'm hoping that you noted that
11 somehow. I'm happy to provide you with these
12 documents so that you can see that it was clearly
13 something that was promised to the community at the
14 initial meeting and -- and did not appear.

15 There would be other examples. I know
16 Mr. Dorsett is here, so I want to thank him for
17 coming in and taking care of some of the issues
18 that didn't get taken care of during the bond.

19 Maybe I'm not supposed to say that, but I
20 will.

21 And so I have a concern with that. I want to
22 make sure -- and these schools, I think there is
23 real concern at a community level about what did
24 not get done that was promised. And how did you
25 quantify that? Did you go back and look at

1 these -- at the minutes of these early project
2 charter meetings, the PowerPoints that were
3 provided for the big three?

4 MR. GUMS: Sure.

5 So I'll start with your first question about
6 the Stranahan walkways. So we do note that in the
7 analysis on the page 20. It is on the first row.
8 The building is "site." So the aluminum canopies
9 were classified as a site-wide deficiency. At the
10 time of the analysis, the MAPPS repair cost was
11 approximately \$150,000.

12 So you will see in the roofing category within
13 that "site" row, that we do have a red "no" there,
14 for that it was not included in the scope of work;
15 however, it was included in the MAPPS deficiency
16 listings.

17 MS. FERTIG: And I saw you had that notation.
18 I just didn't know if that was an adequate
19 description of what didn't get done; and in context
20 of that, given the school plant, the importance of
21 the walkways to the school itself -- and there are
22 some great pictures. I'll be glad to share this
23 with you because I just printed it off. I have
24 other -- availability to make other copies.

25 So I wanted to note that, and I'm sure Lew

1 from Northeast probably has some other examples of
2 things, and then we would have Blanche Ely ones.
3 So that was the first question.

4 You had a question -- and there was also
5 something, and I wanted to bring this documentation
6 just to add to record, you know, questions about
7 the use of -- of the construction -- construction
8 management at-risk contracts I wanted to share with
9 anybody that hasn't heard me make this on other
10 occasions, that the audit committee in 2016
11 presented to the School Board. I was the chair. I
12 have this. We were concerned that with the use of
13 the contracts that had not been modified since 14
14 recommendations from McGladrey came forward.

15 And so, in any reports you do, I hope you -- I
16 would hope there would be a footnote that we had --
17 and many of us are still here; we had articulated
18 those and memorialized those concerns we had about
19 the contract. And when went to the board -- well,
20 the letter -- here is my email to the audit
21 committee on the 27th of June, but to the Board on
22 June 18th, 2016, which was early in this process.

23 I -- again, there were eleven bidders on this.
24 This went substantially over the amount of time
25 that anybody estimated for the project, so I would

1 just like some comments on that.

2 I think we know these -- some of us know these
3 schools well; we are not surprised it took longer
4 than they would have thought, but when you're
5 looking at the chart showing how many days and you
6 are up to, you know, years over, I'd like some
7 comment on that.

8 DR. LYNCH-WALSH: Comment from whom? Because
9 you have things at Stranahan, for instance, like
10 the art building -- I think it's building six --
11 which --

12 MS. FERTIG: Did that got done?

13 DR. LYNCH-WALSH: Depends on your definition
14 of "done."

15 MS. FERTIG: Yeah.

16 DR. LYNCH-WALSH: Because it should have been
17 replaced, but when you are struggling to renovate
18 something that clearly should be replaced, that is
19 going to take time.

20 I don't know if it's done. Is it done?

21 MS. FERTIG: No.

22 Thank you for your -- by the way, thank you
23 for talking about the Castaldies that were done and
24 what they had shown and how that -- you know, how
25 that -- that we, as a district, did not follow

1 through with doing what we did and how the -- and
2 the impact in renovating, rather than replacing, on
3 the long-term facilities at those three schools.

4 DR. LYNCH-WALSH: And I want to get back to
5 your walkway question --

6 MS. FERTIG: Oh, thank you.

7 DR. LYNCH-WALSH: -- because I think that's a
8 followup.

9 I was curious about building six, because I
10 believe one of the hiccups was the kiln room was
11 trying to run away from building six, and I don't
12 know if that got resolved.

13 But getting back to the aluminum walkways,
14 which there are three line items that are site-wide
15 if you go to the original needs MAPPS document,
16 that does add up to the number you reported, where
17 are those walkways? Are those the ones that are
18 attached to buildings?

19 Because the detail and the answer and what
20 Mary cited is consistent with what I heard, is that
21 all of the equipment on top was deemed too
22 expensive to remove and then properly address the
23 walkways. Are those walkways considered part of
24 the building roof, versus just being a walkway?
25 Because my understanding is that at least some of

1 them are part of the roof -- when they say
2 "reroof," they should have been included in
3 definition of "reroof," because they're part of the
4 square -- roof square footage.

5 So I'm looking for clarity in terms of whether
6 it's a walkway or the roof.

7 MS. FERTIG: You have in front of you, the --
8 I just -- Bob just passed you the PowerPoint.

9 But you can see there is several pages on
10 roofs that originally show you what we were told at
11 the project charter meeting would be taken care of.

12 DR. LYNCH-WALSH: And it's listed as being
13 funded by GOB. We have to go to scope validation
14 reports, where they would have de- -- you know,
15 descoped it somewhere in there. That's how the
16 cafeteria ended up getting punted by the original
17 architect. They said: Oh, this needs to be
18 addressed in a cafeteria study and --

19 MS. FERTIG: That was also brought up at the
20 project charter meeting, but --

21 DR. LYNCH-WALSH: Yeah.

22 MS. FERTIG: -- yeah, no, this -- I'm sure
23 there is examples of the other two schools, but
24 this is one example that was easy to show was
25 included, and the way most of us found out that it

1 wasn't done was we actually walked down the
2 walkways. So there you go.

3 DR. LYNCH-WALSH: Right. So the walkways,
4 these lovely things with all of this equipment
5 running on top, are those categorized as walkways
6 or the roof? I mean, either way, they were
7 supposed to be part of the scope and didn't happen,
8 but we're looking for clarity on how that got
9 removed -- how and when it got removed from the
10 scope, and then, obviously, how much is it going to
11 cost to do it now.

12 So I guess that's a followup, is: How did it
13 get -- did you guys address how it got removed from
14 the scope? Because I know you said: Did not
15 appear to be included in the final scope. But
16 there would be scope validation reports. There
17 would be emails. There would be meetings
18 between -- whether it was Heery -- started with
19 Heery and the District, there would be
20 conversations that occurred that led to them not
21 being done.

22 MR. GUMS: Right. So our analysis just shows
23 a black-and-white yes or no: Was it included in
24 the scope? And we did include a "no." However,
25 for all of the "no's" and all of the "U's" in these

1 matrixes, AECOM has provided a response in
2 Appendix E. So they do provide a further
3 explanation as to why they weren't included.

4 DR. LYNCH-WALSH: What page is that on?

5 MR. GUMS: Let me scroll down.

6 DR. LYNCH-WALSH: And then the reroofing with
7 new decking -- sorry, Mary, because, I am on the
8 same page that you are on, page 21.

9 11, 12, 26 and 27 were not reroofed, and you
10 are saying there is examples -- I mean responses on
11 page?

12 MR. GUMS: 95.

13 DR. LYNCH-WALSH: 95. Okay. I'm getting
14 there, 91 . . .

15 So there is a response -- wait, no.

16 MR. GUMS: It's under the "site" bullet point.
17 You'll see the "roofing, N equals 149K," and then
18 there is a --

19 DR. LYNCH-WALSH: On page 95?

20 MR. GUMS: Of the report.

21 DR. LYNCH-WALSH: Yeah, so building one -- no,
22 site. Okay. Electrical roofing, N equals 149K.

23 Who is Aluminum Solutions Group? And who are
24 they concurring with?

25 It says: Manufacturer, Aluminum Solutions

1 Group, concurs that existing aluminum canopies are
2 in good condition and should remain and require
3 only cleaning and unclogging of column drainage
4 from organic debris.

5 Who are they concurring with? Architect scope
6 validation report or -- is there anyone that can
7 answer that question?

8 Shelley?

9 MS. MELONI: We'd have to go back and look to
10 see if it was something that was identified in the
11 scope validation report, but Aluminum Solutions
12 Group appears to be the manufacturer of the covered
13 walkways.

14 DR. LYNCH-WALSH: Are there wooden walkways at
15 Stranahan?

16 MS. FERTIG: If you look -- if you look --
17 I'll send you some pictures.

18 If you look underneath, like that's what's on
19 top, and then you see the wood, which --

20 DR. LYNCH-WALSH: The wood is underneath.
21 Because every time I look up, I see wood.

22 MS. FERTIG: So I can send you so you can see
23 the "excellent condition." That was a joke.

24 DR. LYNCH-WALSH: I've seen. That's why I'm
25 asking.

1 So they say aluminum walkways; is it aluminum
2 on top and wood underneath?

3 MS. FERTIG: Well, you have got a picture. I
4 know it's not in color.

5 MS. MELONI: I think it would be aluminum
6 throughout and not a composite of aluminum and
7 wood.

8 MS. FERTIG: Well -- okay. I -- the pictures
9 are clear in what the PowerPoint of what was taken,
10 and I will be glad to provide those to everybody
11 else.

12 DR. LYNCH-WALSH: Yeah, because then it begs
13 the question -- so no -- any walkways that
14 Stranahan replaced as part of the SMART?

15 MS. MELONI: Not as part of the SMART, but
16 part of the cafeteria, there is a section that
17 we're replacing that --

18 DR. LYNCH-WALSH: Is that the one that abuts
19 up to cafeteria that --

20 MS. MELONI: That is the one that --

21 DR. LYNCH-WALSH: -- Mr. Bay (phonetic) said
22 was fine?

23 MS. MELONI: -- abuts up.

24 We are replacing it.

25 MR. MAYERSOHN: Is Aluminum Solutions Group

1 still in business?

2 MS. MELONI: I don't know the current status,
3 but certainly they opined here that we cited the
4 name.

5 MR. MAYERSOHN: Right, but is there a letter
6 that they wrote or --

7 MS. MELONI: We'll have to get that from the
8 project team.

9 MR. MAYERSOHN: Okay. Because, I mean, I
10 could say, you know, Phyllis Shaw told me and --

11 MS. FERTIG: I'm glad we've had this
12 conversation, because -- I know you know this,
13 Shelley, but in the community meetings that I've
14 sat in, you know, just what we hear is that it
15 became too expensive to do and so it wasn't done.
16 Because the cabling, as you can see from the
17 photos, is on top of --

18 MS. MELONI: Yes.

19 MS. FERTIG: -- the walkways. And what you
20 also -- looks like tar on top of there.

21 But, I mean, I'm not a roofing expert, so I
22 don't pretend to know what should have been done.
23 I only know what we are promised in that project
24 chart and I think both you and I were there.

25 MS. MELONI: We were there together, yes.

1 MS. FERTIG: Yes, and I have a presentation
2 that was given. So clearly, this was part of what
3 we were told was the scope.

4 MS. MELONI: Yes, I recall.

5 DR. LYNCH-WALSH: Okay. Do you have any
6 others? Because to me, this serves as an excellent
7 research piece for long-term planning as a reminder
8 of what not to do again.

9 MS. FERTIG: I think this is excellent.

10 Again, I want to note the number of days that
11 this project has gone on. This was supposed to be
12 the priority project -- these three projects, the
13 priority projects for the District. I know I've
14 extensively, as many of you know, taken photographs
15 during that period of time, before and after -- and
16 I'm not going to address Northeast, because we have
17 Lew and Phyllis here, but I -- I would tell you,
18 the roof problems at Northeast stemmed from, you
19 know, hurricanes in 2005, and were not definitely
20 the first ones to be addressed, in spite of the
21 promises.

22 And that's what you -- you know, the one thing
23 you don't see in the days that went past is that
24 those roofs were replaced long after other people's
25 roofs were, and that's just -- that's just wrong,

1 and we got FEMA funds for it.

2 DR. LYNCH-WALSH: Lew -- sorry, it's been a
3 long week -- do you have any Northeast comments?

4 MR. NAYLOR: No, not really, not right now.

5 The one concern that my principal -- or the
6 principal mentioned was -- is the redoing of the
7 STEM labs and what actually comprises a STEM lab.
8 They were -- they were expecting something besides
9 just additional stuff hanging out of the ceiling.

10 I did speak with Guy Barmoha, who said that
11 it's basically up to the schools to design it; but
12 I don't know if that's an actual truth.

13 DR. LYNCH-WALSH: That's what's been
14 happening, yes.

15 Yeah, because there were no -- no -- there is
16 educational specifications --

17 MR. NAYLOR: Right.

18 DR. LYNCH-WALSH: -- for all -- everything --

19 MR. NAYLOR: Right.

20 DR. LYNCH-WALSH: -- but nobody was adhering
21 to those. And I -- I was told by a principal that
22 for the culinary lab, they threw the culinary
23 catalog at them and said, Pick what you want.

24 MR. NAYLOR: Right. So there was no guidance
25 or anything.

1 DR. LYNCH-WALSH: Not in most cases, no.

2 MR. NAYLOR: Right.

3 So that was -- that was a concern from the
4 principal. You know, obviously, the length of time
5 that it took to do that was actually brought on
6 partly by the community, because we actually asked
7 for a change in scope and it took a significant
8 amount of time to do that, so that was
9 understandable.

10 To a certain extent, there were some concerns
11 about, once the construction was done, how long it
12 took to actually get into the building, which had
13 to do something with a water supply issue. And I
14 don't really know the full detail of that. There
15 was conversations between the County and the City
16 on who was providing water sources.

17 So I regret that I didn't really review this
18 as much as I should have; I am basically, you know
19 relaying what I heard from the principal and some
20 of the people in the community, so . . .

21 MS. FERTIG: Can I do a followup on the STEM
22 labs?

23 Did you all take a field trip of any these
24 schools?

25 MR. GUMS: We did, yes, ma'am.

1 MS. FERTIG: Okay. So you know what he is
2 talking about, about the STEM labs? I was kind of
3 shocked the first time I walked in and saw that
4 that's -- that they had -- I mean, it is --

5 MR. NAYLOR: Yeah.

6 MS. FERTIG: So this -- one good thing about
7 this -- one thing you could maybe add is some
8 pictures, because they are worth a thousand words.

9 But, yeah, I want -- our question, when we saw
10 that, was -- and the restrooms at Stranahan with
11 tile from about five different renovations, was
12 that -- which I think Mr. Dorsett took care of,
13 again. But was that really what we were expecting
14 when we -- and is that how other schools were
15 handled? Did they replace the tile in the
16 restrooms, or did they just go out and pick some
17 new tiles and add a few new tiles into what had
18 been there since 1950?

19 DR. LYNCH-WALSH: All right. I have sort of
20 some general comments and a couple specific before
21 we transmit, if you guys are good.

22 The observations on page three, I concur on
23 the Castaldi, noting that the Castaldi analyses
24 were performed but not contemplated as part of the
25 planning.

1 And I'm glad this is here, because the
2 redefining -- there was just a workshop the other
3 night, and there were -- I can't call them "plans";
4 I'm going to say "ideas," and one of the ideas was
5 maybe renovating. And I want to say that was at
6 Bennett, and Bennett has Castaldies on multiple
7 buildings. So we were poised, left to their own
8 devices, to potentially take all the same steps now
9 that were taken in 2014, and so I'm glad that this
10 is here in black and white.

11 Everybody knows that Castaldies exist, and
12 there are cases where Castaldies don't exist, but
13 should, because the buildings are old enough that
14 they should have one.

15 But the whole point of a Castaldi is when the
16 state agrees that it is more economical to replace
17 than to renovate, and yet we still renovated tons
18 of things -- Stranahan being a major one -- instead
19 of replacing. So I was glad to see that.

20 The 2014 needs assessment, and some of these
21 sentences, I think, you know, seem subtle; but
22 basically, you guys confirmed that a comprehensive
23 final report was not provided at the end of the
24 2014 facility needs assessment.

25 That's a basic just summary at the end of the

1 needs assessment. That never happened, much less a
2 master plan; that didn't happen, either, which you
3 guys first noticed in the roofing -- the original
4 roofing review that you guys did that we are going
5 to see an update on next month, I believe.

6 MR. GUMS: June 20th.

7 DR. LYNCH-WALSH: June 20th.

8 Okay. Unaddressed sufficiencies, S/M/WBE,
9 construction schedules, so those are some general
10 things. I think this is a great document and
11 timely to have as the -- before the District starts
12 trying to redefine anything to kind of not repeat
13 past mistakes.

14 Getting back to Stranahan and the STEM lab --
15 and I pulled up page nine -- when they looked at
16 the deficiencies, I have yet to understand, since
17 Stranahan -- these are the big three: Stranahan
18 High School, STEM lab improvements, 1 million 238;
19 Blanche Ely, 1 million 140; Northeast, 2 million
20 727.

21 I'm not begrudging Northeast the need of funds
22 for a STEM lab, in the least; I just don't
23 understand how Stranahan, which has a culinary
24 program, they are still struggling. In fact, the
25 chef just quit, because their -- the electrical in

1 that culinary lab is not up to code. Nothing is up
2 to code, and it's not up to ed specs. So they did
3 not fund the culinary lab at Stranahan according to
4 ed specs, and they don't even have a culinary lab.
5 Meanwhile, Nova High School, which is near
6 McFatter, has a culinary lab. Western didn't even
7 have a program and wound up with a culinary lab;
8 now they have a program, but I believe the lab
9 happened first.

10 So there are things happening as far as labs.
11 I'm not sure if you guys gained any understanding
12 as to where the STEM lab money went at Stranahan?
13 Were you --

14 MR. GUMS: My understanding is that there was
15 STEM lab improvements. I have to go back and look
16 at which buildings and room numbers.

17 DR. LYNCH-WALSH: And how that got determined?
18 Because I would think you would start with what you
19 already have, instead of putting in something new
20 because --

21 But this speaks to a global programming
22 problem, where principals, in addition to not
23 having any guidance, could decide that they
24 arbitrarily want a lab of some sort in their school
25 and then, poof, that's what they got. And then the

1 thing that is a program, that you have kids in,
2 doesn't get funded. So we've been tracking the
3 culinary labs and are awaiting a response. I'm
4 going to have to follow up with that.

5 But that -- if nobody has anything else, we
6 need a motion.

7 MR. NAYLOR: Just one.

8 DR. LYNCH-WALSH: Oh, you've got a question.
9 Yes?

10 MR. NAYLOR: Just one.

11 Northeast had several buildings that were part
12 of Castaldi. You mentioned here that you went out
13 and you conducted interviews with the stakeholders;
14 did that include the administrators onsite at the
15 facilities?

16 MR. GUMS: Yes, sir, that is correct.

17 MR. NAYLOR: Okay. I know once the state
18 Castaldies a building -- or I understand that once
19 the State Castaldies a building, there can be no
20 more funds used from the state to renovate that.

21 Northeast has identified two buildings that
22 were Castaldied that they actually need for an
23 operational need right now. And I was -- been
24 talking with the school board member on how to try
25 to go forward with that, and we were speaking with

1 of a facilities person who just left.

2 So I don't know if there is any -- and I don't
3 know if you can answer this or if Shelley can
4 answer this or AECOM: Is there any opportunity to
5 take a Castaldied building and repurpose it and put
6 it back online for school use?

7 DR. LYNCH-WALSH: Which buildings are those?

8 MR. NAYLOR: Nine and ten, I think.

9 DR. LYNCH-WALSH: Nine and ten?

10 MR. NAYLOR: Yeah.

11 See, when the new classrooms were built, their
12 capacity is based on, you know, class size
13 amendment size, usually, right? So when you have
14 classes, like they offer Cambridge, they offer a
15 lot of AP classes, those classes can't be offered
16 in those new buildings, because if you have 40 --
17 40 students in a class, they can't sit there.

18 So that was one of the observations that
19 Principal Valachovic brought up to me, and I went
20 to Ms. Leonardi to try to determine if we could --

21 DR. LYNCH-WALSH: But hold on. Why can't they
22 fit in the new classrooms?

23 MR. NAYLOR: I don't think the classrooms --
24 Mr. Valachovic said the classrooms aren't large
25 enough to have the classes that he needs, because

1 the push -- you know, obviously the push is to have
2 more Cambridge, more AP, and since they are not
3 controlled.

4 DR. LYNCH-WALSH: So there is two problems --
5 there is multiple problems here, because if the
6 building has been being Castaldied and you start
7 improving it, then you can't tear it down. That's
8 one problem.

9 But you just hit upon another problem, which
10 the Board never approved making classrooms smaller,
11 and that's another long-term planning decision that
12 needs to be made. Because they made classrooms
13 smaller at Cypress Bay, Falcon Cove, but they got
14 all the bells and whistles there.

15 So I was unaware that they were making
16 class -- they were making fewer classrooms at
17 Northeast to reduce the permanent capacity at
18 Northeast, but it sounds like at Northeast, they
19 also made classrooms smaller.

20 They are attempting to do that at Markham
21 Elementary, to the point where they can't put
22 Head Start classes in the new building. So
23 everybody is now trying to create work-arounds,
24 when the real issue is stop making things so small.

25 MR. NAYLOR: And I -- I have not actually

1 visited the classrooms. I am basing this on my
2 conversations with the principal and what he says
3 he needs assistance with from the community. So
4 I've reached out.

5 DR. LYNCH-WALSH: So first we need to
6 determine whether they can or can't put the kids
7 into those new classrooms.

8 MR. NAYLOR: Right.

9 DR. LYNCH-WALSH: Okay. All right. So
10 I'll --

11 MS. FERTIG: Nathalie, I'm happy to make a
12 motion to --

13 MR. TURSO: Wait. I had one more for you,
14 Madam Chair.

15 DR. LYNCH-WALSH: Okay. And then we've got
16 to --

17 MR. TURSO: For RSM, on page three, going back
18 to the Castaldi analysis, can you perhaps opine on
19 if -- well, let me preface it by, obviously, BCPS
20 has a habit of, if FLDOE says white, it's black,
21 and vice versa. We don't tend to like to do
22 what -- what our DOE tells us or advises us.

23 So my question for you is this, on number
24 two -- and it's pretty easy -- is: If -- if third
25 party and FLDOE told us it's not a good idea, why

1 did we do it? Why do you feel we did it?

2 MR. GUMS: So I would not be able to opine on
3 that. Unfortunately --

4 DR. LYNCH-WALSH: I can tell you.

5 MR. TURSO: Let him finish.

6 MR. GUMS: These were conducted between 2005
7 and 2009. A lot of the stakeholders who were here
8 making those decisions are no longer here.

9 So as our observation states, you know, we --
10 you know, our position is that, based on our
11 interviews and the documentation that we reviewed,
12 there was no reason or explanation as to why the
13 Castaldies were not considered in future
14 programming.

15 MR. TURSO: Okay. And I can appreciate the
16 "Hey, they are not here anymore," but if we don't
17 learn from this, how do we prevent it from
18 happening over and over and over again? That's not
19 a question, more a comment.

20 But Madam Chair said she knows why, so I would
21 love to hear it so that we can --

22 MS. FERTIG: And then I'll be glad to add to
23 it.

24 DR. LYNCH-WALSH: But, yeah, so Derek Messier,
25 who was the facilities chief when this was all --

1 when the SMART bond was an infant, was proclaiming
2 that they were going to renovate, not replace.

3 MR. TURSO: Against the advice of third party
4 and FLDOE.

5 DR. LYNCH-WALSH: No, no, no, listen. I never
6 heard the word "Castaldi" said out loud -- I think
7 staff was verboten from saying the word "Castaldi"
8 in 2014.

9 I've known Shelley from 2012, and I don't
10 think she said the word "Castaldi" for probably the
11 first several years I knew her.

12 MS. FERTIG: And I will tell you --

13 DR. LYNCH-WALSH: I don't think they were
14 allowed to discuss Castaldies.

15 MS. FERTIG: I will tell you that we did say
16 it in board meetings and were told that they had
17 gone to the decision to replace.

18 DR. LYNCH-WALSH: Renovate.

19 MS. FERTIG: I mean renovate, thank you,
20 Nathalie.

21 And that the reason they -- all of these
22 schools were slated to be rebuilt, but it was taken
23 off when the fund -- when the funding dried up in
24 2008. It was taken off in 2010.

25 And then, when they made this decision, they

1 made a conscious decision. They had the
2 decision -- and I know Shelley couldn't say
3 anything at the time, so I'm not -- she wasn't the
4 boss; somebody else was, and they made a conscious
5 decision that they were not going to replace the
6 schools, Northeast and Stranahan, that had been --
7 and I think Hollywood Hills, that had been slated
8 for replacement, but instead they were going to
9 renovate them. And you know, once you renovate,
10 you can't go back and get this again, so . . .

11 MR. TURSO: I understand.

12 Okay. Thank you, Madam Chair.

13 DR. LYNCH-WALSH: And, Lew, for followup
14 purposes, I see that they have supposedly
15 Castaldies on buildings eight and ten. They are
16 not mentioning nine here, but that might have
17 changed.

18 MR. NAYLOR: Yeah, no, I saw that. I saw
19 that. I'm going to get back with him.

20 DR. LYNCH-WALSH: On the numbers?

21 MR. NAYLOR: Yeah, and figure that out.

22 DR. LYNCH-WALSH: All right. Thanks.

23 MR. NAYLOR: I have to leave by one so --

24 DR. LYNCH-WALSH: Okay. I think we are trying
25 to transmit before the staff dies of old age.

1 MS. FERTIG: Can I move to transmit, but can I
2 ask that the recommendations, as well as the
3 observations, be culled out totally separately on a
4 page at the front? Because I think those
5 recommendations, you've got some good
6 recommendations in here, and they need to be really
7 easy for people to see, so they can --

8 So then my recommendation is to transmit
9 with -- my motion is to transmit this with all of
10 the recommendations on a single page.

11 MR. MAYERSOHN: On a single page?

12 MS. FERTIG: Well, my -- you know what I'm
13 saying --

14 DR. LYNCH-WALSH: The observations are upfront
15 but the recommendations are not.

16 MS. FERTIG: Thanks.

17 DR. LYNCH-WALSH: So move the recommendations
18 to the observations.

19 MS. FERTIG: Yeah, so they are all in one
20 place.

21 DR. LYNCH-WALSH: So they can see them easily.
22 All right. So moved by Mary.

23 MR. MAYERSOHN: Seconded.

24 DR. LYNCH-WALSH: Seconded by Mayersohn.

25 Any further discussion?

1 Hearing none, all in favor of transmitting RSM
2 Big Three Report, say aye.

3 ALL PRESENT: Aye.

4 DR. LYNCH-WALSH: Any opposed?

5 All right. Motion carries unanimously.

6 Thank you very much, RSM. See you guys next
7 month.

8 All right. I know we have --

9 MR. MAYERSOHN: Are we going to go back to
10 the --

11 DR. LYNCH-WALSH: To the fund, to general
12 fund?

13 MR. MAYERSOHN: Yes.

14 DR. LYNCH-WALSH: Okay. Before getting into
15 the Carr Riggs.

16 Okay. The only problem we might have is being
17 able to transmit, or else we are going to have
18 to --

19 MR. NAYLOR: Right. I need to leave by 1.

20 DR. LYNCH-WALSH: Okay. We are going to
21 endeavor to get this done. I know we have a lot of
22 stuff to try and cover all the time.

23 All right. Ms. Motiwala, let me pull up --

24 MS. SHAW: Madam Chair, I have a question.

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

1 MS. SHAW: What is the timeline on the fund
2 balance, because I have --

3 DR. LYNCH-WALSH: You want to table?

4 MS. SHAW: I think we should table this one.

5 DR. LYNCH-WALSH: All right. Is there any --
6 when are you planning to take the fund back? You
7 said June, right?

8 MS. MOTIWALA: Yes. That would be before the
9 next audit committee.

10 DR. LYNCH-WALSH: Right.

11 Is -- do you have five percent, like are we
12 already out of compliance with what's being
13 proposed?

14 MS. MOTIWALA: Well, the Board just, I guess,
15 reached a consensus, and we were asked to work
16 towards that. The year is still not closed, so we
17 are going through the financials and everything.

18 And once the Board approves a policy, then,
19 obviously, we have to meet the policy requirements.

20 DR. LYNCH-WALSH: Right. But is there any
21 reason it can't go to the Board in July so that we
22 can discuss it in June?

23 MS. MOTIWALA: My understanding is that
24 Board's expectation was that it would come in June
25 before that.

1 DR. LYNCH-WALSH: The Board was expecting five
2 schools to be re-purposed on Tuesday, and now it's
3 eight.

4 So what I'm saying, is there -- is there any
5 reason -- because -- because everybody was looking
6 at a different --

7 And you're having -- you have questions, and I
8 want to review further.

9 MS. SHAW: I -- if I was in her shoes, I would
10 not take this to the Board. Because I would take
11 off from work to go over and show up and speak
12 against this. I really would not recommend taking
13 this to the Board.

14 First of all, we -- I mean, even in section B,
15 we couldn't even take the time to even explain what
16 are the five -- five item classifications, define
17 them. So I -- I really --

18 DR. LYNCH-WALSH: You want definitions in the
19 policies? Yeah, so I --

20 MS. MOTIWALA: If that's the recommendation of
21 the committee, we can go back and work with legal
22 and modify that language and put in the definition.

23 DR. LYNCH-WALSH: Right. But what she is
24 saying is, she has got other observations, and I
25 have not reviewed this version; I reviewed the

1 earlier version. And I, myself, need to make sure
2 that every concern I had is addressed.

3 But, yeah, definitions --

4 And my concern is that there was a Board
5 member that wanted to use the money that was set
6 aside for workers' comp by the removed board -- I
7 think it's around 50 million, wanted to pull that
8 out so it could be used more easily. And at that
9 point, that's the last of the rainy day funds, and
10 I'm not sure, from looking at this, if this gets
11 us -- makes it easier to do that.

12 MS. SHAW: It does, and I think that's why we
13 need to really tighten up the fund balance.

14 If we're -- and I'm sorry to speak out of
15 turn, Madam Chair.

16 So if we are looking at putting together a
17 fund balance, now we need to look at a number of
18 items. What's the purpose of having a fund
19 balance? We shouldn't make it so easy -- whether
20 it's unemployment fund, or any kind of fund -- for
21 us to quickly move the money.

22 Not only that, we've got to secure ourself
23 where we are able to look at our credit rating, our
24 bond rating. That's not even addressed in here.

25 Number three, what are some of the urgencies

1 that may come down? That's not even addressed --
2 that's not even addressed in here.

3 So I have a host of -- of things that I think
4 we really need to take a look at.

5 And number four, it shouldn't be an ending
6 fund balance. Your fund balance should be funded
7 during your budget, because this way you can set
8 aside that money during the budget period. You
9 don't wait until the end of your annual financial
10 report now to fund your balance.

11 This is something that's critical, and if
12 COVID taught us anything, is that when those
13 emergencies happen, we were not able to quickly go
14 through COVID without having to figure out where
15 the money is coming from. That is not even
16 addressed in here.

17 DR. LYNCH-WALSH: All right. I'm fine with
18 tabling it.

19 Mr. Rhodes, can you get with the board chair
20 about this potentially coming in July? Because I
21 can't imagine what the emergency is.

22 I mean, I know that we've been borrowing from
23 ARP for -- you know, using nonrecurring funding for
24 raises, and maybe that's part of the issue, but it
25 shouldn't be.

1 So you want to make a motion to table this to
2 June 20th?

3 MS. FERTIG: Can I ask Ms. Marte a question
4 first?

5 DR. LYNCH-WALSH: Sure.

6 MS. FERTIG: Because last month she told us
7 what the fund balance was at.

8 What is it at right now?

9 MS. MARTE: As of the March financial
10 statement, 3.8 percent.

11 DR. LYNCH-WALSH: What percent?

12 MS. MARTE: 3.8.

13 MS. FERTIG: Is that the same -- is that the
14 same as what you told us last month?

15 MS. MARTE: The February financial statement
16 was also 3.8, yes.

17 DR. LYNCH-WALSH: All right. So, Phyllis, you
18 need a second?

19 MS. FERTIG: Second.

20 DR. LYNCH-WALSH: All right. Moved by
21 Phyllis, seconded by Mary.

22 Any further discussion?

23 MR. MAYERSOHN: Yes.

24 Here is my only concern with tabling this,
25 again, we are tabling this, and we are asking the

1 Board to push back this policy.

2 DR. LYNCH-WALSH: Yeah.

3 MR. MAYERSOHN: The Board -- if the Board
4 doesn't push back the policy, we are not going to
5 have a bite at the apple.

6 DR. LYNCH-WALSH: Well, we could have a
7 special meeting, which we probably need to have
8 anyway.

9 MR. MAYERSOHN: But we -- but, again, we don't
10 have a quorum. A special meeting, if we are doing
11 it virtually --

12 DR. LYNCH-WALSH: We can come to consensus.

13 MR. MAYERSOHN: We still can't vote on
14 anything.

15 I would rather make a -- you know, if Lew has
16 to leave at 1 o'clock, so at 12:55.

17 DR. LYNCH-WALSH: No, I don't think -- I'm not
18 ready to vote on recommendations to this, either,
19 and we have three Carr Riggs Ingram items to get
20 through.

21 MS. SHAW: And I think it's -- it's really --
22 and I think I saw something Ms. Marte is leaving?

23 DR. LYNCH-WALSH: Yes, retiring.

24 MS. SHAW: So honestly, if I was in your
25 shoes, I would put out something that it -- has

1 meat on it, because it's -- at the end of the day,
2 it's going to fall back on you, number one.

3 Number two, it's -- it's so bare. We are the
4 second -- we are number two of the top six largest
5 school districts in Florida, right; Miami-Dade is
6 number one. So why is it that we are putting out
7 something that just seems as if somebody got up
8 last night and just threw it together? It wasn't a
9 lot of thought that seemed to have gone -- gone
10 into it.

11 We can -- I mean, we -- I know we are horrible
12 at picking at everyone in this room and beyond; but
13 this is -- I'm saying this, because I'm not picking
14 on it. I'm just saying, if we are going to put
15 together a fund balance policy, where we are
16 updating our fund balance policy, let's update it
17 correctly.

18 MS. MARTE: So -- Madam Chair?

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

20 MS. MARTE: Thank you.

21 Some of your concerns, Ms. Shaw, about credit
22 rating-type items are in our debt policy. So we
23 have got a whole group of policies around finance.

24 Ms. Motiwala, who I know you know is a CPA,
25 worked with other school districts across the

1 state, pulled all their fund balance policies; and
2 we spent a great deal of time looking at what these
3 are. They have been reviewed by Coward & Coward.
4 They have been reviewed by our board attorneys.

5 We definitely want to hear the input of the
6 audit committee, but I don't want to leave this
7 room with anyone thinking that Erum threw this
8 together without deep thought and planning on her
9 part. She spent a great deal of time working on
10 this, and if you all want to see some of her work
11 as it relates to other peoples -- other CFOs she
12 spoke to, other district policies -- I know
13 Miami-Dade's is a lot shorter than that.

14 So I just want to, you know, be very, very
15 clear that Ms. Motiwala did a great deal of work
16 with this. It was well thought out. Her and I met
17 at least three times on it.

18 And, obviously, again, I value your opinion,
19 Ms. Shaw, as a fellow professional, and I want to
20 hear your input. But I don't want the record to
21 show, without me weighing in, it was not put
22 together willy-nilly and there was a great deal of
23 work.

24 And after hearing your feedback, I'm sure
25 Ms. Motiwala will consider that, but also tell you

1 why her and Mr. Gorokhovsky, who is also a CPA who
2 worked on this, came to the conclusion that they
3 did.

4 Thank you, Madam Chair.

5 MR. TURSO: Madam Chair?

6 DR. LYNCH-WALSH: Yes, Mr. Turso. Then
7 Ms. Fertig.

8 MR. TURSO: I have a question for Ms. Marte.

9 You are saying that what we are looking at
10 here with this fund balance sheet is what you would
11 consider to be in line with -- let's use
12 Miami-Dade, since they are bigger than we are.

13 Would you say this is in line with Miami-Dade?

14 MS. MARTE: Yes, and just --

15 MR. TURSO: And what's -- is there a way to
16 know approximately -- I think there was a chart we
17 had up a few minutes ago.

18 What is Miami-Dade's current fund balance; do
19 we know?

20 MR. MAYERSOHN: 5.6.

21 MR. TURSO: What is that?

22 DR. LYNCH-WALSH: Five point something.

23 MR. MAYERSOHN: 5.6.

24 MR. TURSO: 5.6, and they have the same
25 document or a similar document.

1 MS. MARTE: Similar, similar, it's not the
2 same.

3 MR. MAYERSOHN: They have a three-page
4 document.

5 MR. TURSO: Three-page document, similar
6 document, and yet they are at 5.6 and we are at
7 3.7.

8 DR. LYNCH-WALSH: Well, followup question,
9 what is their specified --

10 MR. MAYERSOHN: I'm sorry, 5.5 -- 5.5; it's
11 not 5.6.

12 DR. LYNCH-WALSH: 5.5?

13 MR. MAYERSOHN: 5.5.

14 DR. LYNCH-WALSH: Okay. So do they have a
15 policy that says they shall not fall below five
16 percent? What does their policy say?

17 MR. MAYERSOHN: The targeted 5.5 fund reserve
18 general fund balance including designated for
19 re-budgets obligations and --

20 It doesn't say anything about falling below.

21 DR. LYNCH-WALSH: Okay. Because this
22 literally says, shall not fall below five percent
23 at a time when we are at 3.8, so how are we ever
24 going to get there, much less fall below?

25 MR. TURSO: We are going to become fiscally

1 prudent.

2 MS. FERTIG: Right, but as a followup, I --
3 after your conversation last month, Ms. Marte --
4 thank you for keeping us aware of this -- I pulled,
5 like, some historical fund balance documents. What
6 I -- what would be interesting to know is month --
7 if we saw a chart month to month of what the fund
8 balance has been for a while, because when was the
9 last time the fund balance was at five percent?

10 DR. LYNCH-WALSH: Years.

11 What? When?

12 MS. SHAW: No, I don't think so. It was a few
13 years ago.

14 MS. MARTE: No, no, it wasn't years.

15 MS. FERTIG: When was it?

16 MS. MARTE: We would have to look it up, but
17 it wasn't years.

18 DR. LYNCH-WALSH: And did it include the
19 referendum dollars?

20 MS. MARTE: Well, it would, because that's how
21 you calculate balances.

22 MR. TURSO: I think what you are alluding to
23 is: Was there a spike that brought us to the five
24 in more recent years because of the referendum
25 dollars, Madam Chair?

1 MS. MARTE: Yes. Yeah, and that's not the
2 case.

3 DR. LYNCH-WALSH: But we are certainly not
4 there now; we are at 3.8.

5 So why would we put out a policy -- and I say
6 "we" liberally -- that says 5 percent, if we are at
7 3.8 and then be in -- we would be out of compliance
8 the second the Board passed the policy.

9 Why would -- why would that -- how would you
10 get into compliance? What would you be able to
11 move July 1 that would get you in compliance or --
12 because otherwise, I'm not understanding why you
13 would specify 5 percent.

14 MS. FERTIG: Well, they represented four
15 percent --

16 MS. MARTE: Thank you.

17 MS. FERTIG: -- just to be clear --

18 MS. MARTE: Thank you.

19 MS. FERTIG: -- and the Board asked for five
20 percent, so I don't know that they are the ones we
21 should ask.

22 MS. MARTE: Thank you.

23 MR. TURSO: And I don't think it's a bad
24 thing, necessarily, to set it at 5 percent.
25 Because if you are out of compliance, you need to

1 get in compliance; and getting in compliance at
2 5 percent is a good idea.

3 DR. LYNCH-WALSH: Do you remember me
4 mentioning the rainy day fund of 50 million plus?

5 MR. TURSO: I do; but this holds them
6 accountable, where now they are out of compliance,
7 they have to start acting in a way to bring
8 themselves into compliance. I actually applaud the
9 fact that it's five, instead of four.

10 MS. SHAW: Absolutely.

11 DR. LYNCH-WALSH: Okay. Well, they are going
12 to have to start printing money.

13 MR. TURSO: What's that?

14 MS. SHAW: I agree. I applaud the fact that
15 it's five percent; but that's the reason I would
16 rather see the change made at the budget, versus at
17 the end of the fiscal year.

18 Because going -- I mean, they're just, what,
19 getting ready to go into audit, right, or in the
20 middle of audit. There is no guarantee that they
21 are going to make it. So now they are in year one
22 of not making -- making their five percent. I
23 don't -- that's not in here; it's three percent.

24 But still, I would rather it be at the budget,
25 so now you are making your budget and you are

1 adding that as part of your budget. So they have
2 to vote on that as part of their -- as part of the
3 budget.

4 MR. TURSO: Okay. So -- but wouldn't that
5 then behoove us to want to see this occur sooner,
6 so that they have to comply with it?

7 MS. FERTIG: I think the concern is that we
8 just kind of got this, and they are asking us for
9 an opinion, and there may be other things, besides
10 the five percent, that we are concerned about in
11 there.

12 MR. TURSO: Definitions, I saw that.

13 MS. FERTIG: But we had talked about having a
14 meeting the beginning of June, I think -- I think
15 we all circulated --

16 DR. LYNCH-WALSH: Yeah, June -- June 6th or
17 June 13th.

18 MR. RHODES: Right now it's five votes for
19 June 6th and four for June 13th.

20 MS. FERTIG: Okay. So we could -- would we be
21 able to discuss this, or that's not good for
22 Ms. Marte?

23 MS. MARTE: It's not Ms. Marte, but that's the
24 week of graduation, and we have -- Erum has
25 graduation she has to attend. I don't know what

1 her schedule is.

2 DR. LYNCH-WALSH: What? Why?

3 MR. MAYERSOHN: Graduations.

4 DR. LYNCH-WALSH: Graduations, no, we know
5 graduations --

6 MS. MARTE: Senior leadership attends
7 graduations.

8 DR. LYNCH-WALSH: Okay.

9 MS. SHAW: Both June 6th and June 13th?

10 MS. FERTIG: Not the 13th, there is no
11 graduations.

12 MR. TURSO: We are all volunteers here that
13 set aside time that we could be spending with our
14 children, and we are not. So I have to say,
15 graduations is -- needs to go on record as not
16 cool.

17 DR. LYNCH-WALSH: And not for nothing,
18 June 6th is my birthday, but I invariably end up at
19 an FTF meeting, and apparently this one is
20 possible, too --

21 MS. SHAW: All right. So --

22 DR. LYNCH-WALSH: -- but do we want to do --

23 MS. SHAW: -- can I send my comments to
24 Mr. Dave?

25 DR. LYNCH-WALSH: To Mr. Rhodes? Yeah or,

1 well --

2 MR. RHODES: You can call me "Mr. Dave."

3 MS. SHAW: Thank you.

4 DR. LYNCH-WALSH: Well, we still need a
5 meeting, though. Can you guys -- so you guys could
6 do June 6th on Teams?

7 MS. SHAW: I can't do June 6th. June 13th?

8 MR. MAYERSOHN: 13th.

9 DR. LYNCH-WALSH: I think you need to poll the
10 June 6th people. I said I can do either.

11 And it's on Teams, right? Unless we want to
12 do in person, because then we could vote.

13 MS. SHAW: I'd rather us do in person so we
14 could provide her better feedback.

15 DR. LYNCH-WALSH: Okay. June 13th in person?
16 No?

17 MS. FERTIG: No, I mean, that's like right
18 after school is out.

19 DR. LYNCH-WALSH: I am with you. I have two
20 kids.

21 MR. TURSO: I'm not available, not in person.

22 DR. LYNCH-WALSH: All right. Okay. So we
23 would have to do it on Teams.

24 MS. SHAW: All right. So if Robert is the
25 only one that is not available on the 6th, he get

1 on Teams.

2 MS. FERTIG: But I'm in person on the 6th.

3 How many are available on the 6th in person?

4 Do we have a quorum?

5 DR. LYNCH-WALSH: 6th, in person?

6 Turso?

7 MR. TURSO: No, I'm not.

8 DR. LYNCH-WALSH: No.

9 One, two, three, four, five --

10 MR. MAYERSOHN: What was it?

11 DR. LYNCH-WALSH: We need two more. Wait,
12 you're --

13 MR. MAYERSOHN: I can do the 13th.

14 DR. LYNCH-WALSH: Who are we missing here?

15 MS. FERTIG: Ruth.

16 DR. LYNCH-WALSH: Who on your "six" list is
17 not here? Strauss might be -- no, her kids are
18 still in school.

19 We have five here now that can do June 6th in
20 person.

21 MR. RHODES: So we have Ruth Carter-Lynch is
22 available on the 6th. Anthony De Meo is available
23 on the 6th, and then the hands that went up here
24 right now are here on the 6th, so it would look
25 like we would be able to have that quorum for a Teams

1 meeting on the 6th.

2 I understand the --

3 DR. LYNCH-WALSH: No. Meaning we could have
4 quorum in person with those of us, because we can't
5 vote on Teams. So we were trying to vote.

6 And then the -- once you have the bodies in
7 the room for quorum --

8 MR. RHODES: Okay.

9 DR. LYNCH-WALSH: -- you can have extras on
10 Teams.

11 MR. RHODES: Okay. But either way, I just
12 wanted to remind you that we are up against the
13 clock with regard to advertising. So we have to
14 figure that out and get that out quickly.

15 DR. LYNCH-WALSH: All right. So let's -- it
16 looks like June 6th.

17 MS. FERTIG: You are tabling it until June
18 6th, Phyllis?

19 DR. LYNCH-WALSH: Pardon? Yeah, in person, so
20 we can do it here in person.

21 MS. FERTIG: No, I just was adding the date to
22 her motion, yes.

23 MR. MAYERSOHN: So can I just ask an
24 administrative question?

25 So the school district now has advertising on

1 the county website, the Broward County website. Is
2 there still a timeframe to advertise a meeting on
3 that site?

4 MR. RHODES: Yes, which is how -- and, well,
5 there is a process. I couldn't --

6 MR. MAYERSOHN: Well, there is -- there is two
7 processes. There is a process to advertise in a
8 newspaper, and there is a process to advertise on
9 the website.

10 MR. RHODES: I'm aware of that.

11 MR. MAYERSOHN: So if -- so if the
12 notification is 48 hours or 72 hours, or whatever
13 that timeframe is, if we could get a -- an opinion
14 on whether or not these meetings can -- if, again,
15 it's an emergency meeting or whatever -- be
16 advertised on that website as public notice.

17 MR. RHODES: And I will check that out with
18 John Sullivan. He is the one who gave me the
19 information that the 6th and the 13th were still
20 available, but I didn't specifically ask him which
21 medium we would be using.

22 MR. MAYERSOHN: Right, because, again, if the
23 notification is 48 hours that we have to provide
24 notice, it's -- I mean, it's real time; all you've
25 got to do is press the button, you are there. You

1 don't have to go through the Sun Sentinel to have
2 another, you know, 36 hours in advance.

3 MR. RHODES: And just one clarification,
4 Chair?

5 DR. LYNCH-WALSH: Yes.

6 MR. RHODES: Get with the board chair to see
7 if the policy can be moved to the July meeting,
8 there was a couple of other thoughts going on at
9 that moment.

10 DR. LYNCH-WALSH: Well, we are trying to solve
11 that problem by having a June 6th meeting --

12 MR. RHODES: Okay.

13 DR. LYNCH-WALSH: -- and then they would take
14 it to the Board onto 18th.

15 So in person --

16 Phyllis, did have you a question and comment?

17 MS. SHAW: I do.

18 I do owe Ms. Motiwala an apology. I would
19 never assume that your hard work is -- I'm just
20 saying, this -- this, the way it is, coming from --
21 we shouldn't -- you shouldn't put it out looking
22 like this. That's all I am saying. So my
23 apologies, and Ms. Marte is correct: We should
24 never assume that the amount of work that you put
25 in or that you didn't put enough work into this.

1 My apologies.

2 MS. MOTIWALA: Thank you.

3 DR. LYNCH-WALSH: Okay. So you will look into
4 that and confirm, but as of right now, we are
5 planning for a June 6th meeting in person in here,
6 unless there is some other reason? That's a
7 Thursday.

8 MR. RHODES: Laura can start to work on that
9 and find out what the possibilities are of that, as
10 well, physically.

11 DR. LYNCH-WALSH: Okay. Because then we --
12 all right.

13 MS. FERTIG: Are we voting on this?

14 DR. LYNCH-WALSH: Yes.

15 And then we have a couple -- so then we would
16 tackle this policy again, and then we had a couple
17 of stray items in our agenda planning. I want to
18 say the peer review and the next quarterly BTA,
19 but -- this and the other things.

20 Okay. So that's been tabled until the 6th,
21 and then we move on to Carr Riggs Ingram.

22 Lew has to leave in 20 minutes. Then we
23 should be done, basically, because I'll be done.

24 MS. SHAW: Her hand is over here, Mary.

25 DR. LYNCH-WALSH: Yes, Mary?

1 MS. FERTIG: Are we starting this?

2 Are they -- do they want to say something
3 first, or should we start with the questions?

4 DR. LYNCH-WALSH: Oh, sorry, I didn't see you
5 guys. I hadn't looked up yet.

6 Yes, no, absolutely, they should introduce --

7 We need your names for the stand-in court
8 reporter, and then, if you guys want to do a
9 synopsis and your observations and I guess we'll do
10 this one at a time.

11 All right. Take it away.

12 MR. BROLINE: Good afternoon. My name is Rob
13 Broline. I am a partner with Carr, Riggs & Ingram.

14 MR. KINKAID: Ben Kinkaid, partner with Carr,
15 Riggs & Ingram.

16 DR. LYNCH-WALSH: Thank you.

17 All right. I've got to grab my reports.

18 This is items 10 and 11. This is the PCG
19 followup from last year.

20 MS. FERTIG: I have some questions, if you
21 want to start.

22 DR. LYNCH-WALSH: Yeah. Mary, if you would.

23 MS. FERTIG: Okay. I -- I guess, same thing
24 we were asking -- I know you weren't in the room,
25 but you probably had to listen to us out there --

1 on AECOM --

2 DR. LYNCH-WALSH: Microphone?

3 MS. SHAW: Microphone?

4 MS. FERTIG: Yeah, it's on, believe it or not.

5 On the AECOM audit, you know, throughout here,
6 there appear to be amounts that are overbillings,
7 and I don't know that you know the answer to this;
8 but has the District recovered or attempted to
9 recover those monies?

10 MR. BROLINE: Madam Chair, did you want us to
11 present first?

12 DR. LYNCH-WALSH: Oh, sorry. I --

13 MR. BROLINE: I appreciate your question.

14 DR. LYNCH-WALSH: I get lightheaded if I don't
15 eat.

16 So, yes, I did say please give us a
17 synopsis --

18 MR. BROLINE: Okay.

19 DR. LYNCH-WALSH: -- and then Mary dis --
20 said -- and I said fine.

21 MR. BROLINE: Okay. Thank you.

22 So we are the starting with the first item
23 there, the PCG fol- -- FY 22-001 followup.

24 So, again, I know some are new, but just to --
25 it's gone back -- it goes back to 2022. So this

1 particular report was a followup regarding a
2 previous 13 findings that were identified in our
3 forensic examination report on this -- the PCG
4 contract referred to as FY 22-001 education case
5 management software. So the purpose of this was to
6 look at the 13 original findings and determine
7 whether or not they had been appropriately
8 addressed and could be closed.

9 Just by way of context, on page -- page five,
10 we have a timeline at the bottom of page five. It
11 might be helpful to take a look at that. We were
12 engaged back in July 12th, 2022. That was
13 specifically related to an inquiry regarding
14 procurement itself. We then issued that report on
15 November 3rd, 2022.

16 In the meantime -- this becomes important for
17 context -- that agreement was terminated by the
18 School Board on December 13th, 2022; and a new
19 agreement, which is part of the scope of this
20 project, new agreement with PCG was executed, which
21 became effective 1/14/23.

22 And that brings us to where we are now. We
23 were engaged actually to concurrently -- more or
24 less, to do this followup analysis, which is this
25 report of those 13 findings that came out of that

1 forensic examination, as well -- and since the
2 resolution of those many of our recommendations and
3 findings related predominantly with the
4 establishment of this new agreement, we also looked
5 at the new agreement, as requested.

6 And then -- and then second thing that was
7 mentioned here, we -- this is the next item, we'll
8 go back and we'll look at the PCG contract 58-132E.

9 So one other thing to point out -- I think
10 it's good for context -- on page four -- and then
11 we'll move through the executive summary quickly.

12 On page four, under "background," in a second
13 paragraph, it's important to note that the
14 relationship with the public consulting group, PCG,
15 with the -- with the School District was originally
16 established through a competitive process when they
17 first entered into agreement back in 2002.

18 Okay. So there was originally a competitive
19 solicitation process whereby PCG was selected.

20 But since then, all subsequent agreements with
21 PCG were procured via direct negotiation and
22 contracted without competitive solicitation,
23 claiming a software exemption under the Florida
24 procurement standards listed there for you.

25 Okay. So that's -- that probably helps

1 provide some context and background.

2 We then go back to page one. Here is where we
3 have the status of those items. So here are the
4 original 13. You have 1-A and 1-B, so that's why
5 it adds to up 13.

6 The first item dealt with the lack of
7 compliance with procurement rules and standards.
8 This one is shown as not being resolved, and the
9 reason for that is there were -- even -- so you're
10 looking at the new contract now, because management
11 developed a new contract with PCG to address these
12 items that we identified in that forensic report;
13 however, in this case, they cleaned up 90 percent
14 of it.

15 But there did remain, in those three modules
16 in there, related to SEPA, three modules in there
17 that were actually -- they were actually still in
18 development. The -- in the development stage, they
19 don't class- -- they do not qualify as copyrighted
20 software, so that's the nature of that not-resolved
21 finding.

22 In terms of 1-B, lack of policy for what
23 constitutes educational services, for our purposes,
24 there was -- the -- understand recently there is
25 changes being made to the policy -- Board policy

1 that relates to this; however, for us, we're
2 looking at whether or not educational services
3 became a factor in the new contract.

4 In the previous contract, they had put in --
5 there were a bunch of tutorial services in there,
6 other things in there that we said didn't qualify;
7 but in the new contract, 256, it is only software.
8 So there was no educational services, so from our
9 perspective, we were able to close that item.

10 Number two, which we'll get to -- this
11 pertains to the question of duplicate cost, so that
12 one is not resolved, and the reason for that is
13 there is on -- the mediation management is -- you
14 know, there is ongoing mediation to work through
15 that to determine whether or not the cost we
16 identified should be returned and as to how much.
17 That mediation is still in process. That's why
18 that's not resolved.

19 For number three, about clarity of contract
20 terms; number four, again, related to the contract;
21 and number six, all got resolved by the fact of the
22 new contract. It just eliminated all those
23 ambiguities and issues, and so the new contract
24 took care of that. So those have all been
25 resolved.

1 In terms of number five, certain invoices
2 paid, we did extensive testing in that area. We
3 tested all of the disbursements related to that --
4 to that new contract, and some that came from the
5 previous contract, and we had no issues there, and
6 that was resolved.

7 Same with potential front-load bill --
8 front-loading of billings, you can think -- you
9 know, that we did -- the same testing covered that
10 finding. Again, no exceptions there. We were able
11 to resolve that one, also.

12 And then finally, before I turn over to my
13 colleague to look at nine through twelve, lack of
14 timely submission, again, the way we looked at that
15 was, with that new contract, in testing that
16 process, we found no issues there. That was timely
17 submitted through the process by management and
18 then eventually to the Board. There is no issues
19 there, as well. That was also -- we were also able
20 to close that one.

21 MR. KINKAID: So I'm just, for the sake of
22 time, going to tackle nine and ten together,
23 deletion of cellphone data and lack of retention of
24 text messages and other items. Both of those have
25 been resolved by the District implementing the

1 SMARSH system. We were able to test that and
2 confirm that that data is now being retained.

3 Item eleven, establishing policy regarding the
4 use of personal cellphones for District business,
5 and that has not been resolved. A policy was not
6 adopted. My understanding is that is in process of
7 being prepared currently.

8 Item number twelve, noncompliance with travel
9 reimbursement policy, again, similar to what Rob
10 had indicated earlier, is we are looking at that
11 from a concurrent perspective, that -- related to
12 an employee who has and continues to be on
13 administrative leave due to some medical issues.
14 And so management has taken appropriate action, so
15 we consider that issue to be resolved.

16 MR. BROLINE: So the next thing we would do
17 is, on the next page, page two, leaves then what we
18 did here is we brought over anything that was
19 continued, so that wasn't yet able to close. And
20 there are three findings that were not resolved --
21 and we just talked about those in the previous
22 page, but we have them here -- and then three new
23 observations.

24 So the three new observations came out of us
25 doing this followup testing. We identified

1 three -- three new items for -- to be addressed.

2 First one, I've already said it; I won't
3 repeat myself. That's where they left three
4 modules in there that were still in the
5 developmental stage, and, therefore, they wouldn't
6 qualify as copyrighted software.

7 The second one is the potential duplicative
8 cost, and those are -- like I said, those are
9 currently in mediation. And Ben -- my colleague
10 just spoke to the fact of the policy for personal
11 cell use. That's being continued.

12 And then those are the three ones we just
13 talked about. The reason they are there is because
14 we want -- separately, we have to give detailed
15 effect, recommendations, and management response,
16 which comes later in the back of the report, so
17 that's why they are here. Also, we wanted to risk
18 rate those, give those -- in terms of priority, as
19 far as the level of priority for those to be
20 addressed by the District, and you can see those
21 over there to the right.

22 And then we have the three new observations.
23 So number four comes out of the fact of those same
24 three SEPA applications that were determined to be
25 incomplete, well, because of the change --

1 changeover in vendor, they are never going to be
2 completed. They ceased to work on that. So there
3 are costs associated with that, that were paid
4 towards that incomplete software.

5 So the question is, going back and looking at
6 it, are there any costs there that the District
7 should look into possibly recovering back for costs
8 paid into that. That's -- that's something we put
9 in front of the management to address.

10 Number five on page three, there was -- this
11 is a situation where, because you had the new
12 agreement coming into play, 256, and they had held
13 back on paying some of the invoices under the old
14 agreement until they worked things out with PCG,
15 they then had more items, invoices, that had not
16 been paid that appropriately needed to be paid;
17 however, in this process, there was one particular
18 invoice that got paid under the wrong purchase
19 order. So it's not money to get back, but it was
20 applied under the wrong purchase order in that
21 regard.

22 And then, this is -- this is the new finding
23 that -- well, you address that one.

24 MR. KINKAID: So the new finding relates to
25 the cellphone agreements that was put into place by

1 the District as far as adopting a new policy. We
2 sampled the compliance with that, as far as
3 District employees executing and signing off that
4 they were aware and were acknowledging that policy,
5 and we found a rate of 80 percent of noncompliance
6 within our sample, and that was primarily due to
7 the District's then decentralized process for
8 obtaining those and making sure that those
9 agreements were executed.

10 MR. BROLINE: So at this point, in the
11 interest of time, we'll stop there and take any
12 questions.

13 DR. LYNCH-WALSH: Mary, back to you.

14 MS. FERTIG: Yeah, thank you. That was very
15 helpful.

16 And I just -- as I was listening to you, I was
17 thinking about something that, like when people ask
18 us the value of this department and what you do, I
19 just -- and in our earlier conversation about
20 recovering money, I think it's a good idea to keep
21 track of just how much money has been recovered
22 through these audits, because the District,
23 that's -- in addition to changing business
24 practices and other things, but I mean, one great
25 thing I have even seen over the years is the audit

1 committee, by finding these things, is able to --
2 should I say you all, recover -- recover monies
3 that are owed to us.

4 Thank you for explaining that, and I'm ready
5 to vote to transmit when everybody else is.

6 DR. LYNCH-WALSH: All right. Does anyone else
7 have any questions? I have a couple real quick.

8 So one, on the "no established policy
9 regarding use of personal cellphones," I know you
10 guys have a risk to the District of low, but there
11 are people that absolutely use -- Board members and
12 staff, that use their personal phone. They have
13 district phones, but when you see phone records
14 from the district phone, all you see is like
15 marketing texts, and all the good stuff is sitting
16 on their personal phone. And then, of course, the
17 risk is, if they are involved in shenanigans and
18 are asked for their phone records, they are not
19 going to -- it's on them to turn it over.

20 And the way that got discovered with this is
21 that a board member that was embroiled in some
22 shenanigans lost her phone at the Tortuga music
23 festival never to be seen again. So this presents
24 problems, because it was her personal phone; and
25 I'm concerned that there is -- the policy is

1 underway. I don't know about this policy review
2 project; maybe it got prioritized to the last
3 batch. It's a curious process whereby things that
4 you didn't think were important are prioritized and
5 things that should be important are not coming
6 forward to the Board, but I guess we'll have to
7 look into that, so that policy.

8 And then I believe there are functions of --
9 that were under PCG, like EdPlan, where the
10 contract is up in June, and they are going to have
11 to probably renew, because focus doesn't do that?
12 No? No, they are not going to renew?

13 DR. PHILLIPS: No, we are not renewing any
14 part of the PCG contract.

15 DR. LYNCH-WALSH: Okay. And so they didn't
16 net what the District was owed for the SEPA stuff
17 against the EdPlan for this year.

18 DR. PHILLIPS: So this was a very convoluted
19 contract to try to get through. So what ended up
20 happening is on the new contract, everything was
21 descoped, except for software. The person who had
22 the most knowledge in the district about which each
23 of these softwares did for the district was out on
24 medical and not in condition to answer the
25 questions.

1 So the academic department gave us procurement
2 and IT, the best that they could, about each of the
3 different softwares in the contract. After the
4 previous CAO, chief academic officer, left the
5 district, the management of the contract moved to
6 IT, under Dr. Smiley.

7 When I reviewed the contract and got in and
8 actually started deep diving and working with PCG
9 on it, three of these items were not actually fully
10 developed software, and because of that, there
11 could be no copyright. You can't copyright
12 software that's not developed.

13 So we immediately stopped work on that
14 development as of last June 30th, and so those
15 pieces have not moved forward, those three SEPA
16 pieces. No payment has been made moving forward,
17 and we are working with legal and procurement about
18 what to do on those three pieces from a previous
19 part of the contract.

20 DR. LYNCH-WALSH: Do we owe them anything on
21 this year's contract?

22 DR. PHILLIPS: We have paid all outstanding
23 invoices on this year's contract.

24 DR. LYNCH-WALSH: Call me harsh; I have
25 withheld about 582,576.

1 DR. PHILLIPS: Well, that -- I understand
2 where you are coming from on that.

3 We weren't in settlement, as of yet, under
4 current contract. The settlement agreement, or
5 conversations/mediation, was under that previous
6 contract.

7 DR. LYNCH-WALSH: I don't know. I'm just
8 coming -- I did accounts payable in one of my
9 previous lives, and nothing motivates people like
10 not getting paid. They all of a sudden are willing
11 to deal.

12 So we lost our leverage, I would say, on that
13 one. So we may or may not ever see the 382, is
14 what you are saying?

15 DR. PHILLIPS: Potentially. And there is
16 challenges there, because while it wasn't
17 interpreted as being allowable under statute, it
18 was work that the District user department did
19 commission, that PCG did expend resources on. So
20 we need to go through and actually see what that --
21 and that's a legal decision and with procurement,
22 but it's a little more complicated than we just
23 paid for something that never happened.

24 DR. LYNCH-WALSH: I get it.

25 All right. Lew, before you leave -- all

1 right. We need a motion to transmit.

2 MS. FERTIG: So moved.

3 DR. LYNCH-WALSH: Moved by Mary.

4 MR. NAYLOR: Seconded.

5 DR. LYNCH-WALSH: Seconded by Lew.

6 Any further discussion?

7 Hearing none, all in favor of transmitting
8 Carr Riggs Ingram fiscal year 22-001 followup
9 report, say aye.

10 ALL PRESENT: Aye.

11 DR. LYNCH-WALSH: Any opposed?

12 All right. We have one more.

13 Do we still have quorum if you leave, Lew? I
14 don't think so.

15 Does anyone have any questions on the second
16 report?

17 MR. MAYERSOHN: Motion to transmit.

18 MS. SHAW: Second.

19 DR. LYNCH-WALSH: Okay. Any further
20 discussion on PCG 58-123E?

21 Hearing none -- I forget who moved. Phyllis?

22 MR. MAYERSOHN: I did. Phyllis seconded.

23 DR. LYNCH-WALSH: Mayersohn and Phyllis.

24 Okay. All in favor?

25 ALL PRESENT: Aye.

1 DR. LYNCH-WALSH: All right. Any opposed?

2 All right. Motion carries to transmit Carr,
3 Riggs & Ingram PCG 58-132E report.

4 Thank you very much.

5 All right. Lew, we'll see you.

6 (Mr. Naylor exits the proceeding.)

7 DR. LYNCH-WALSH: Risk assessment, I don't
8 think we need to transmit anything. We are just
9 going to discuss and we'll do the audit plan in
10 June, so if we're voting, anything, that will all
11 come together there.

12 All right.

13 MS. SHAW: Madam Chair, I move to add the
14 audit plan to the special board meeting on
15 June 6th.

16 DR. LYNCH-WALSH: You mean this risk
17 assessment?

18 MS. SHAW: No.

19 DR. LYNCH-WALSH: No, the audit plan? Okay.
20 Are you staying for this?

21 MS. SHAW: Yes, I'm staying for this.

22 DR. LYNCH-WALSH: Okay. All right. Okay. So
23 we are good on the risk assessment.

24 What?

25 All right. So risk assessment, I'm going to

1 pull it up.

2 MS. FERTIG: We are doing the risk assessment
3 now or in June? We are doing it now because they
4 are here?

5 DR. LYNCH-WALSH: Yes, because they are here.

6 MS. FERTIG: But we are voting in June because
7 we don't have a quorum right now?

8 DR. LYNCH-WALSH: Correct.

9 MS. FERTIG: Okay. Thank you.

10 DR. LYNCH-WALSH: If there are any motions on
11 the audit point, we'll do it on June 6th.

12 Okay. Do you guys want to start with
13 background?

14 Does -- do we need a break?

15 Okay. We need -- I just realized we've all
16 been sitting here without moving for multiple
17 hours. Does anyone need to get up, stretch, run to
18 a restroom?

19 MS. SHAW: I've got to go.

20 DR. LYNCH-WALSH: What?

21 MS. SHAW: We need to go.

22 DR. LYNCH-WALSH: Now. That's why I was
23 asking if you wanted --

24 MS. SHAW: Let's get this done. He is here.

25 MR. MAYERSOHN: If she is going, she is going.

1 And I'm just looking at this risk assessment;
2 does it make sense to push this off when
3 Ms. Strauss is here, Mr. De Meo is here? I mean,
4 we are not --

5 DR. LYNCH-WALSH: Remember, we did the special
6 meeting and went through it, but we didn't have
7 Carr Riggs Ingram.

8 MR. MAYERSOHN: Right. That's what I said.
9 It's --

10 DR. LYNCH-WALSH: So they are here.

11 MR. MAYERSOHN: Right, but we can't do
12 anything, either. I mean, we can't make any --

13 DR. LYNCH-WALSH: But do we have any feedback
14 for them now that they could incorporate?

15 Are you guys available on Teams for the 6th?

16 MS. FERTIG: Yeah, because I'm concerned that
17 we have members that aren't here --

18 MR. MAYERSOHN: Right, it's --

19 MS. FERTIG: -- that aren't going to hear the
20 presentation, so how can they vote?

21 DR. LYNCH-WALSH: No, no, I get it, and I'm
22 trying to think if they had any comments when we
23 just looked at this initially.

24 MR. MAYERSOHN: No, I'm just -- I mean, this
25 is a lot of information --

1 DR. LYNCH-WALSH: Yes.

2 MR. MAYERSOHN: -- and I just think --

3 DR. LYNCH-WALSH: I think Mr. De Meo did have
4 some feedback on how the information was presented.
5 I'm trying to keep track of my notes.

6 MR. MAYERSOHN: I'm mean, that's why I'm
7 saying. We don't have -- we don't have
8 Ms. Strauss. We don't have --

9 DR. LYNCH-WALSH: No, no, but I'm trying to
10 get back to when we looked at this initially, so
11 that we can tell them, for the next time we look at
12 it.

13 I think what he was looking for was a summary,
14 because we looked at this once on Teams.

15 MR. RHODES: Madam Chair?

16 DR. LYNCH-WALSH: Yes.

17 MR. RHODES: I also recall that one of his
18 concerns was to identify -- his example is five
19 internal controls that would be tested for in each
20 of these various areas that were identified as
21 areas of risk.

22 DR. LYNCH-WALSH: Right. So one of the
23 things -- because you guys went through here -- I'm
24 trying to find individual -- because this is 90
25 pages.

1 It is starting to come back to me, is -- well,
2 actually, are there other CRI people or just these?

3 MR. RHODES: For the audit risk assessment,
4 Mr. Broline is going to handle that. Mr. Kinkaid
5 was here for the other two reports. The other
6 person that he was going to have with him had a
7 conflict today, so he is here alone for this.

8 DR. LYNCH-WALSH: All right. Because one of
9 the -- I think we were trying to tie back where the
10 inherent risk for each of these areas, like what it
11 was hitting, so just like you have this on each
12 individual section, at the end, you have -- there
13 was an exhibit, just a similar exhibit, so that at
14 a glance, just like -- I know there was an exhibit
15 somewhere; I think it was this one.

16 Just like you have the audit universe and risk
17 ratings, which risk areas, if that were summarized.
18 I know that was one of Mr. De Meo's concerns.

19 And then the five -- I remember the -- because
20 this is all about internal controls.

21 But if you and -- was it Matt?

22 MR. BROLINE: So we had -- my team was myself,
23 Kayla Spellman and Mark Smith --

24 DR. LYNCH-WALSH: Mark, sorry.

25 MR. BROLINE: -- predominantly worked on the

1 risk assessment, really the three of us.

2 DR. LYNCH-WALSH: All right. Because if you
3 guys are available on Teams on the June 6th, we
4 could patch them in, like we did RSM that one time,
5 and I think that would work, right?

6 Okay. Rather than try to have a conversation
7 about this.

8 And then, if there were other -- I have to
9 find my notes from that special -- our last special
10 meeting and then transmit them so that they
11 incorporate what the feedback was the first time
12 for June 6th, so that we don't have to say it
13 again. It wasn't anything major; it was just, I
14 think, in how the information was presented and
15 then also the five top internal controls.

16 MR. RHODES: So you mean you'll send those
17 notes to me so that I can get those off to --

18 DR. LYNCH-WALSH: Yeah, I've got to go find
19 those notes.

20 So then we'll put that off until the 6th, and
21 that will be also the audit plan, because those two
22 go together. The -- we should have clarity on the
23 school accountability funds for that, as well.

24 The only other thing is agenda planning. You
25 guys all saw what we have left for June 20th, so if

1 we move the proposed audit plan to June 6th, then
2 when we come in on June 20th -- well, we may very
3 well have voted on June 6th; but if we have
4 anything left over, we can clean it up for
5 June 20th.

6 MR. RHODES: Madam Chair?

7 DR. LYNCH-WALSH: Yes.

8 MR. RHODES: I think we may want to clarify
9 with Mr. Broline if he is available to be here on
10 the 6th for that discussion. We are talking about
11 an in-person, correct?

12 DR. LYNCH-WALSH: No, I keep saying on Teams,
13 because I don't -- as an alternative --

14 MR. RHODES: Okay.

15 DR. LYNCH-WALSH: -- to avoid travel expenses
16 and time and all that.

17 MR. RHODES: I just want to be clear. Would
18 we still be meeting in person in here --

19 DR. LYNCH-WALSH: We are meeting in person --

20 MR. RHODES: Okay.

21 DR. LYNCH-WALSH: -- correct? Everybody
22 agreed to meet. There were people off-line that
23 could come. We just need to clarify -- so that we
24 can vote, is really the only reason we would be in
25 person; but they don't need to be in person.

1 MR. RHODES: Understood. I just wanted to
2 make sure that was clear.

3 DR. LYNCH-WALSH: And the room is available or
4 some space, yeah, a closet.

5 MR. RHODES: I think we are working on that
6 part right now, and I also have an email out to the
7 chief of communication to make sure we can do this
8 in that turnaround time.

9 DR. LYNCH-WALSH: Okay. And think Mr. Broline
10 is looking at a calendar.

11 MR. BROLINE: Right. So would it be -- what
12 would be the time period you are talking? That
13 would help me to --

14 DR. LYNCH-WALSH: 9:30?

15 MR. BROLINE: 9:30 a.m., I assume?

16 DR. LYNCH-WALSH: That's when we normally have
17 meetings. What's good for you?

18 MR. BROLINE: That's fine.

19 Okay. I was thinking . . .

20 MS. SHAW: It's going to probably be around 10
21 for you.

22 DR. LYNCH-WALSH: Yeah, by the time we get
23 moving.

24 MR. BROLINE: Let me -- yeah, let just
25 double-check.

1 MR. MAYERSOHN: I guess, like, if we could
2 give him a time certain, I mean, if he is trying to
3 juggle.

4 So 10:30, does that work or --

5 DR. LYNCH-WALSH: Just tell us what works for
6 you, and we'll give you a time certain. We'll work
7 around you, because everything else is flexible.

8 MR. BROLINE: So actually, 9:30 a.m. works
9 fine, 9:30 works, yes.

10 DR. LYNCH-WALSH: All right. And you see we
11 are not always a hundred percent prompt so --

12 MR. BROLINE: Yeah, so I am looking -- I'm
13 looking after that. So after that, right now, I do
14 have flex- -- I have -- I have flexibility. We can
15 be flexible after that.

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

17 MR. BROLINE: -- and my colleague, I
18 messaged -- messaged them both, and at least one of
19 them is also available.

20 DR. LYNCH-WALSH: Okay. Whatever -- right,
21 and whatever you guys confirm that that's the time,
22 we'll slot you; because this all started with the
23 fund balance policy. So even if we had to do
24 that --

25 MS. SHAW: Let's make a time certain.

1 DR. LYNCH-WALSH: 10 a.m. time certain.

2 MR. BROLINE: Time certain would be very nice.

3 DR. LYNCH-WALSH: Okay. Unless, for whatever
4 reason some --

5 Okay. So we -- we just adjourn, because we
6 can't vote to adjourn.

7 MS. FERTIG: Yeah, I think that's what we do.

8 DR. LYNCH-WALSH: All right. So we are going
9 to adjourn at 1:09 p.m.

10 Thanks, everybody.

11 (Whereupon, the meeting was adjourned at 1:09
12 p.m.)

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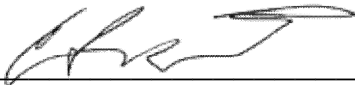
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C E R T I F I C A T E

THE STATE OF FLORIDA)
COUNTY OF BROWARD)

I, EMILY SCOTT, certify that I was
authorized to and did stenographically report the
foregoing proceedings and that the transcript is a
true and complete record of my stenographic notes.

Dated this 2nd day of June, 2024.



EMILY SCOTT, Shorthand Reporter and
Notary Public, State of Florida at Large
Commission No.: HH 464418
My commission expires: December 14, 2027

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