SCHOOL BOARD OF BROWARD COUNTY

SPECIAL AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 6TH, 2024
9:53 A.M. - 12:04 P.M.

Court Reporter:
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Fort Lauderdale, FL 33301

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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. MARY FERTIG
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN - via Teams
MR. ANDREW MEDVIN
MR. PAVEL MENZUL
MR. LEW NAYLOR

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. DAVE RHODES, Task-Assigned Chief Auditor
MS. ALI ARCESE, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MR. BRYAN ERHARD, System Support Specialist II
MS. LAURA WRIGHT, Clerk Spec C
MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

MS. ERUM MOTIWALA, Associate Superintendent, Finance
MR. MERVIN SWABY, Accountant V, Accounting & Financial Reporting

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting
BECON Broadcast
MR. ROB BROLINE, External Auditor, CRI - via Teams
MR. MARK SMITH, External Auditor, CRI - via Teams

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Thereupon, the following proceedings were had:

- - -

DR. LYNCH-WALSH: All right. I would like to call the June 6th, D-Day Edition Special Meeting of the Audit Committee to order, sorry for the delay, at 9:53.

All rise for the Pledge of Allegiance.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Thank you everyone.

MR. RHODES: Would you like me to do roll call?

DR. LYNCH-WALSH: Roll call, please, while the cable and I are fighting.

MR. RHODES: Ruth Carter-Lynch?

MS. CARTER-LYNCH: Here.

MR. RHODES: Rebecca Dahl?

(No response.)

MR. RHODES: Anthony De Meo?

MR. DE MEO: Here.

MR. RHODES: Robert Mayersohn?

(No response.)

MR. RHODES: Andrew Medvin?

MR. MEDVIN: Here.

MR. RHODES: Pavel Menzul?

MR. MENZUL: Here.

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MR. RHODES: Lew Naylor.
MR. NAYLOR: Here.
MR. RHODES: Phyllis Shaw?
(No response.)
MR. RHODES: Jaclyn Strauss?
(No response.)
MR. RHODES: Peter Turso?
(No response.)
MR. RHODES: Okay. And I want to go back to roll call, Robert Mayersohn?
MR. MAYERSOHN: I'm here.
MR. RHODES: Okay. All right. Turn it back over to you.
DR. LYNCH-WALSH: Okay. Thank you very much.
All right. So next up is the Approval of the Agenda. Since we're starting late I just want to ask if anyone had any comments on the AG -- Number 7, the AG Report, or if we can move that to the top and approve it?
MS. FERTIG: Yeah. Sorry. I did not have a question.
DR. LYNCH-WALSH: Okay.
MS. FERTIG: And I'm happy to make a motion to approve.
DR. LYNCH-WALSH: Okay. So we're going to

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move that to the top before Number Five. So 7 will be after Public Comments.

MS. WRIGHT: No public comments.

DR. LYNCH-WALSH: Pardon?

MS. WRIGHT: No public comments.

DR. LYNCH-WALSH: All right. So all in favor of approving the agenda, moving Number 7 to the top?

COMMITTEE MEMBERS: Aye.

DR. LYNCH-WALSH: Opposed?

(No response.)

DR. LYNCH-WALSH: All right. Agenda's approved. We have no minutes because this is a special meeting. No public comments.

All right. So I need a motion and a second to transmit the AG Report number 2024-194.

MR. MEDVIN: So moved.

DR. LYNCH-WALSH: Moved by Medvin.

MS. FERTIG: Second.

DR. LYNCH-WALSH: Second by Fertig or Naylor. We'll go with Medvin and Fertig.

Any further discussion?

(No response.)

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

COMMITTEE MEMBERS: Aye.

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DR. LYNCH-WALSH: Any opposed?

(No response.)

DR. LYNCH-WALSH: Okay. AG Report Number 2024-194 passes, is transmitted unanimously.

Hold on, I forgot to do this. People will call you on your birthday.

Next up we have the Fund Balance - Proposed Changes to Policy. Staff submitted -- forwarded the Miami-Dade policy, Palm Beach and, I believe, Orange. I added in Manatee County, which is policy 6235. You also would have had a link to GASB, I believe GASB 54 and 34, Florida Statute 1011.051, Guidelines for General Funds, the Current Policy and then the Proposed Policy, as well as a couple historical documents the resolution from August 20th of 2013 establishing the amount that is currently in the committed balance, why it was established and what's in there and all of that. So does anyone have any questions or comments? Mr. De Meo?

MR. DE MEO: Yeah, I think the proposed language, you know, attempts to do what -- to define the -- the five percent. But I think the language may unintentionally include or might be interpreted to include things that -- shouldn't

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be included.

So, first off, in II-A it says at any time. You know, I think maybe more precisely we could say at the end of any month or at the end of any calendar quarter.

DR. LYNCH-WALSH: Mm-hmm.

MR. DE MEO: And then next it says that the general fund ending balance not classified as restricted, committed or nonspendable shall not fall below blah-blah-blah-blah.

DR. LYNCH-WALSH: Mm-hmm.

MR. DE MEO: Well, the way it's structured it could be interpreted to mean, include contingency designations, unassigned and anything else.

So I think maybe we would want more precise language such as unfunded general fund ending balance so that we know there should be five percent in some unassigned general fund balance. Otherwise, it might include contingencies; it might include reserves; it might include unassigned or assigned. Because the way -- the way that it's constructed it says everything but those three items. And besides those three items there can be reserves; there can be contingencies; there can be assigned; and there

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can be unassigned.

So I would -- and I'd like to hear from CFO if that's really what we're intending to do, to have an unassigned five percent of revenue.

DR. LYNCH-WALSH: Ms. Motiwala?

MS. MOTIWALA: Good morning. Thank you. So that language is consistent with the Florida Statute 1011.051. That's exactly how it reads. So it would be of the five categories anything that is nonrestricted, committed or nonspendable because that's what the state requirement says and that's what GFOA and GASB requires, as well. So, obviously, the statute and everything is consistent with GASB 54.

MR. DE MEO: What is our intention? Do we want an unassigned five percent or do we want everything but those three items five percent? Because the way it reads now, if you -- if the board passed a contingency and it's equal to five percent you wouldn't need anything else.

MS. MOTIWALA: So it would be assigned and unassigned which is consistent with the way it is now because nonspendable, restricted and committed cannot be used for the percentage calculation requirement from the state. It is

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the assigned and unassigned. So by saying that it's not -- anything not including restricted, committed and nonspendable means assigned and unassigned.

MR. DE MEO: And contingency and reserves.

MS. MOTIWALA: Which would be part of assigned/unassigned.

MR. DE MEO: So that's our intention.

MS. MOTIWALA: Yes.

MR. DE MEO: Everything but those three things.

MS. MOTIWALA: Yes. Correct.

MR. DE MEO: So if the board passes contingencies and reserves that equal five percent we wouldn't need any unassigned is how I read this.

MS. MOTIWALA: Well, the way we have it, there is another bullet that talks about the unassigned, II-B -- I mean, sorry, II-A-2. It talks about unassigned, so trying to maintain the required three percent in unassigned. And so the total of assigned/unassigned would be like five percent. That's the target.

DR. LYNCH-WALSH: I think what Mr. De Meo is getting at is that within the unassigned is that

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where any reserves or contingencies would live?

MS. MOTIWALA: Correct. That is II-A-2 that speaks to that.

MR. DE MEO: Okay. So we -- so we would be in compliance or the intention is that if there were two percent in contingency and reserves we wouldn't need any unassigned besides the three percent?

MS. MOTIWALA: So the three percent is a requirement from the state. So the goal is to keep three percent in unassigned at all times and anything above that would be an assigned or if fund balance is doing great, then, you know, unassigned could also be over three percent. But the target is to maintain three percent in unassigned and overall in assigned/unassigned at least five percent.

MR. DE MEO: Okay. I understand that. I think some of the other examples that are included here have five percent of unassigned -- as unassigned, which is different than what we have. Our requirement is only three percent of unassigned and then two percent of everything else. It could be made up of everything else.

MS. MOTIWALA: Yeah, the districts vary a

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little bit, but in general they are pretty consistent. So if I look at Miami-Dade, I think you have it in front of you, it reads that it will -- the superintendent will target five and one-half percent of the General Fund's ending fund balance not classified a restricted, committed or nonspendable, which is the way we have it. So they're not speaking to the three percent, they're just saying overall in what would be assigned/unassigned combined they're targeting 5.5 percent, which is how ours is written right now.

MR. DE MEO: What is the Orange County, I don't -- I would to have pull that up. That was a little different.

DR. LYNCH-WALSH: This says, the General Fund budget shall include a contingency fund of not less than three percent of recurring general fund revenues to be used only for fiscal emergencies. This contingency fund should not be utilized without board approval and should be classified as part of the unassigned fund balance.

MS. MOTIWALA: Thank you. So that's our -- that's what we have in II-A-2 right now. The language is similar to that. So keeping three

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percent in unassigned and overall assigned/unassigned targeting five percent, which is what the board recommended.

DR. LYNCH-WALSH: Do you have any other questions? Do you want me to go to someone else or do you want to -- look at Manatee.

MR. DE MEO: Yeah.

DR. LYNCH-WALSH: Manatee is one that is po6235 and it is simply labeled Fund Balance. Theirs is shorter but more clear in terms of what's going to be in there because they are saying during the annual budget development process the superintendent shall plan for a general fund reserve not classified as restricted, committed or nonspendable of at least five percent to include a three percent statutory reserve and a two percent strategic reserve and an additional contingency fund of up to three and a half -- three and one-half -- well, three and a half percent or provide the board with a written report explaining why these targets are not feasible.

I did not find any policy from another county that said that you shall not fall below five percent. Because that may not -- well, right now

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we're at 3.72 as of the end of April. We seem to be holding in a steady decline, fund balance wise.

At our last meeting it became clear to the group, and that was one reason we did not discuss or pass any motions or accept these proposed policy changes, is there's currently 53 million in this committed balance. It consists of 25 for estimated reserve for health insurance and 28 for workers' comp and general liability. The way this is written it sort of paves the way for, well, we passed a motion that says thou shall have five percent, and short of a leprechaun showing up with a pot of gold, the only way you could get there is to then move some of that 53 million, which the board 11 years ago set aside for a specific purpose.

MR. DE MEO: That's my point exactly. To get to five percent, if you include those two contingencies, the health care and the workers' comp, you can get to five percent. Is that the intention? That's different than five percent of revenue in an unassigned spendable, unassigned fund balance. I don't know what the intention is. That's what I'm trying to find out.

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MS. MOTIWALA: That is not our intent. We're still keeping it in the committed fund balance, so --unless it's recommended by the board, but our intent is not to move the committed to assigned or unassigned at this point. So that's why we're here to get the feedback and we got some last time even though we didn't have a chance to really discuss the policy. So we have been working with legal and trying to see if we can modify the language and, you know, somewhat consistent with the other districts and the way they have it.

MR. DE MEO: I'm not sure if you know, you may know, what was the board's intention and did they understand that we are not getting five percent of revenue as unassigned? Forget the workers' comp, forget the health care, is it the board's intention -- statutorily, we only have to have three percent. Is it their intention to have five percent in unassigned? Not in contingencies, not in reserves, not in the nonspendable and all that. Do you know?

MS. MOTIWALA: I can't speak for the board, but I think the intent is to get to five percent assigned and unassigned not including what's in

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committed or anything of that sort. Because even if you moved it you cannot use that money anyway. It still has to be set aside for those purposes, which is the reason why it's been committed right now. But that was the decision from years ago.

But our intent is, obviously, not to recommend that. And even if it were moved it cannot be used anyway. It would just be in assigned and set aside.

MR. DE MEO: So I think the way it's written, this is how I interpret it, the five percent goal is sometimes is -- interferes or is interfered with by these other reserves that are not the three that are named, these other designations. So that with the 53 million, and I don't know what percentage that represents of our fund balance; do you have any idea?

MS. MOTIWALA: About 2.5.

MR. DE MEO: Okay. So we would never have -- we would never need any unassigned funds. If we maintain the three, we've already got two and a half in reserves that are not named in those top three, we would never achieve the five percent in unassigned. And I think that's an important distinction. Because the unassigned can be spent

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for overspending as -- as GASB 54 speaks to. These others cannot be. The health care, the workers' comp cannot be used. And anything that the board designates cannot be used unless they say it's okay.

So that's -- that's the lack of clarity I have about it. If the goal is five percent I think it's going to need some reworking language-wide. If we're happy with three percent and anything else, then if that's the board's intention, that's fine. It seems a little light to me, but I -- you know, I just wanted -- I wasn't clear. And I don't know how the rest of you all feel.

DR. LYNCH-WALSH: We'll see if anyone else has any other questions, comments?

Yes, Mary?

MS. FERTIG: I think something that might be helpful here, to me at least, would be a summary sheet of where the fund balance has been for the last five years. We have that? Did we get that last time?

DR. LYNCH-WALSH: But we need an updated version. I did a quick-and-dirty just for this year compared to last year because, apparently, a

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comment was made that it's holding steady. If steady means, and just so you know, the '24 is blue. It's holding steady at a lot less than last year. And it's holding steady under four percent. It went from 3.82 to 3.72.

MR. DE MEO: What's the blue? What's the key.

DR. LYNCH-WALSH: Blue is this year, orange is last year.

MR. DE MEO: Okay. Does that include the two and a half percent in those reserve funds? Because if it does we haven't met the requirements of our own policy.

MS. MOTIWALA: No, the way we report the percentage today we are not including the committed fund balance which has that reserve for insurances. So it's not including.

MR. DE MEO: So that is --

DR. LYNCH-WALSH: But you would never include the committed balance.

MR. DE MEO: I'm not clear. It says fund balance, I'm not sure what --

MS. MOTIWALA: I didn't repair that. But we did bring to the audit committee per the committee's request a couple months ago with the

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history of the fund balance.

MR. DE MEO: Yes, you did.

MS. FERTIG: Okay. I'm sorry I didn't bring that, but I feel like that's an ongoing thing that we, hopefully, can have on a follow-up item. Your graph is great. I think it tells a good story of where we were and where we are.

DR. LYNCH-WALSH: Well, where we are since we've had that report.

So just so you know, Mr. De Meo, that represents the assigned/unassigned fund balance as a percentage of projected general revenue funds. All I did was plug in what they reported this past few months for the assigned/unassigned fund balance. And then since the prior year is right next to it, that's how it shook out. So I didn't have time to go back and do like the past year.

MR. DE MEO: No, but that clears it up. That's the assigned and unassigned.

DR. LYNCH-WALSH: Correct. It's not committed. So to your point we would never get to five percent without a tooth fairy, a leprechaun or moving the 53 million unless, Ms. Motiwala, you're aware of some other way we could

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get to five percent and not be out of compliance with this proposed policy language.

MS. MOTIWALA: No, nothing at this point.

DR. LYNCH-WALSH: Okay. I don't know that the board is clear on that.

MR. DE MEO: Yeah, I'm not sure they are either.

DR. LYNCH-WALSH: And I, for one, speaking as one audit committee member, if I were -- I would not be in favor of any policy that isn't sort of in alignment with Manatee. Manatee, the reason I pulled them, is that they recently in the past few years had a takeover by the state. And so they established an audit committee. So I said, let's look at a -- let's look at a district policy, a policy from a district that is trying to clean up its act as opposed to one that hasn't had a state takeover yet. So Manatee is the one -- and another thing that they specified, and let me pull that up, because it should be attached to our agenda.

MR. DE MEO: It's in there.

DR. LYNCH-WALSH: Pardon?

MR. DE MEO: It's in there.

DR. LYNCH-WALSH: Okay. Because also who's

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responsible for doing what is also clarified. I'm not saying their policy is as comprehensive as it could be, but it starts out with -- because, for me, I'm not in favor of what's being proposed. I have several issues with it, starting with the opening paragraph, which, for me, I would strike it and use the one from Manatee, which says, the superintendent has the responsibility of administering the budget once adopted by the school board. The superintendent shall monitor the fund balances and shall report the balances to the board monthly, which we seem to not be trying to do in this proposed policy language. Only to do it if it falls below.

MS. MOTIWALA: No, we do report the monthly interim financial statements. We do that anyway.

DR. LYNCH-WALSH: But there's language in here now that makes it very clear in the current policy that on a monthly basis the CFO shall provide the board financial statements which shall include the estimated unreserved and undesignated fund balances, both as a dollar and as a percentage of expenditures. So where is that -- that's being struck.

MS. MOTIWALA: That's a statutory

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requirement, I believe, but we will consider that. But that's a requirement that we have to do it regardless of whether it's in policy or not, so --

DR. LYNCH-WALSH: What is a requirement, specifically?

MS. MOTIWALA: As of right now that the interim financial statements that are presented to the board.

DR. LYNCH-WALSH: And is it a statutory requirement to report the fund balances as well?

MS. MOTIWALA: The financial statements have the fund balance in there.

DR. LYNCH-WALSH: Okay. Well, I'm just --

MS. MOTIWALA: I don't have it in front of me, but we can go back and look at it again.

DR. LYNCH-WALSH: Okay. So the thing that I had marked off is the opening statement, which I'd like to see consistent with Manatee's. Because it says in the one that's being proposed as opposed to Manatee, it says, to maintain the financial integrity and stability for the benefit of the District of Broward County, Florida the School Board of Broward County shall maintain its General Fund. I believe, yes, that that is

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consistent with what other counties do, but it would seem that the superintendent has no responsibility to do anything, when, in fact, it's their job to administer the budget. So we shouldn't have superintendents who are allowing the fund balance to dip and continue to dip. And if you look last year there was a dive from -- we started at 5, we went to 5.67, then to 4.79, 4.9 last April, and now this -- the past few months we've been below 4 percent. So somehow that happened. The board approved a budget. But then as we kept having these fund balance projections it kept dipping lower and lower.

So on the first page I'm in favor of the Manatee County language. Mr. De Meo's concerns about clarification, I agree with that. The heading II-A, is that just going to say Balance Level or Fund Balance Level? What would II-A be labeled?

MS. MOTIWALA: II-A is referring to General Fund and then II-B is Capital Project Fund.

DR. LYNCH-WALSH: Oh, so general fund and then capital; okay.

MS. CARTER-LYNCH: Madam Chair?

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

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MS. CARTER-LYNCH: When you finish I have a question that I just need to clarify something.

DR. LYNCH-WALSH: All right. And let me just -- so Number --

MS. CARTER-LYNCH: But I'll let you finish.

DR. LYNCH-WALSH: Okay. Number 3 I already addressed about the monthly, why are we pulling that out? Number 4, reporting monthly, okay, so that's out of the State statute. I -- I don't agree with creating something that says shall at five percent. Because we're not in compliance now and there's no indication that we would ever get in compliance anytime soon without doing more accounting tricks of robbing Peter to pay Paul and stuff like that. So those were my comments.

Ms. Carter-Lynch?

MS. CARTER-LYNCH: Yeah, question. What would you like us to have, "there must", instead of shall; is that what you want?

DR. LYNCH-WALSH: For five percent?

MS. CARTER-LYNCH: Uh-huh.

DR. LYNCH-WALSH: No, I think we should look at Manatee as a whole.

MS. CARTER-LYNCH: As a whole; okay. And I can understand, I agree with your assessment

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about the responsibility piece. Because the way ours is written, we can just go back and forth. You know, let's just have one person that's totally responsible. And -- because I get tired of hearing people say, well, that department did it and this -- the other department is saying, well, that department did it. No. No, no, no. Let's just have one spot where we can go and find out that's responsible. So I agree with your assessment on that. Okay?

DR. LYNCH-WALSH: Okay. Because what was happening last year is that -- to your point of who's responsible, yes, the board votes for these things, but sometimes after the fact. So there'll be agreements made, MOUs will occur, and then it comes to the board after the fact. And what can they do? They've been backed into a corner, so they have to approve everything. And they're like, oh, but the board approved it. Yeah, but they didn't understand when they were negotiating and approving what was negotiated, what the actual impact would be.

Mr. Naylor?

MR. NAYLOR: Yeah. Your graph there was, you know, pretty succinct. My question is, what was

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the cause for the dips in the months starting March, I believe?

DR. LYNCH-WALSH: Of last year.

MR. NAYLOR: And, historically, how would that graph look.

MS. FERTIG: That's what I think you need to see is a five-year trend.

MR. NAYLOR: Yeah. I mean, you can't look at a snippet and make a statement, especially if the cause for the dip was something that happened.

DR. LYNCH-WALSH: Ms. Motiwala, what was the cause for the dip?

MS. MOTIWALA: It was included in the previous presentation that we had.

DR. LYNCH-WALSH: Right. But can you tell -- Mr. Naylor wasn't on the audit committee. Can you explain the reason for last year's dip while I try to find your presentation from previous months?

MS. MOTIWALA: So part of the decrease was due to substantial four percent raises and then the school resource officers contract went up, as well.

MR. NAYLOR: Thank you.

DR. LYNCH-WALSH: Okay. So it looks like the

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presentation was included on the January 30th --

MS. MOTIWALA: Yes. Thank you.

DR. LYNCH-WALSH: Okay. January 30th Board Workshop. So let me go to that for a second.

But, to everybody's point, this was through -- what we got did not have 2024 on it. So for our next meeting if we can get -- well, in some places it did, but this was as of January 30th. So if we can get an updated one for yearend. Obviously, it wouldn't -- our next meeting is June 20th. Obviously, it wouldn't have through June 30th, but it should certainly have through May, if that's been -- if that gets done by then.

Let me go pull up the January workshop. One second. I believe -- was it part of the budget workshop backup?

MS. MOTIWALA: It was presented to the audit committee -- hold on, let me just check.

DR. LYNCH-WALSH: Well, according to this it says January 30th Board Budget Workshop, Number 1. Okay. So it should be in this backup. I know we had it here, as well. I'm just trying to get to it the fastest way. So assigned/unassigned since 2015, the legal requirement is in orange and BCPS is in blue.

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So I wonder, Mr. Naylor, is your next question going to be what's the reason for the climb?

Ms. Motiwala, could you explain the reason for the climb starting around 2019 and then it really turned into a mountain in 2022 there.

MS. MOTIWALA: So 2019 was mainly due to increases in the federal, state and local sources including revenue from ad valorem taxes. 2020 was mainly due to increases in state sources, including FEFP and other local sources including referendum funds. 2021 was mainly due to increases, again, in state sources, which included FEFP. 2022 was also due to increases in local sources and additional referendum funds. And 2023, as I mentioned, a decline because of the raises, the four percent raises and the SRO contracts that were increased.

DR. LYNCH-WALSH: So when you say referendum you mean the referendum that was passed for the safety and teachers?

MS. MOTIWALA: The 2018 referendum.

DR. LYNCH-WALSH: 2018?

MS. MOTIWALA: Yes.

DR. LYNCH-WALSH: So that was reflected in

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assigned and unassigned.

MS. MOTIWALA: Yes.

MR. DE MEO: Madam Chair?

DR. LYNCH-WALSH: Yes, sir.

MR. DE MEO: Does this include those contingency funds?

MS. MOTIWALA: No.

MR. DE MEO: Neither of these?

MS. MOTIWALA: No. Because that is in the committed line and this is assigned and unassigned.

DR. LYNCH-WALSH: Okay. And then, as you can see -- so we ended -- well, whatever month in '24, which I'm guessing is through January, it was showing around 4 percent and then we dip under 4 and stay there.

So we need -- Mr. Rhodes, I think we did get this as the audit committee, so if we could get the members re-sent the information we have through January 30th or whenever we got it here, I think was a February meeting, if that can be sent out to everybody and then get an updated one through current? So we'd just be sort of adding columns and adding to the graph. I think that would be helpful.

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MR. RHODES: May I ask a follow-up? Was that information from audit committee meeting records or from workshop records?

DR. LYNCH-WALSH: Are they that different?

MR. RHODES: I'm not certain. I just wanted to make sure I'm clear.

DR. LYNCH-WALSH: I think it may be the same presentation.

MR. RHODES: Okay.

DR. LYNCH-WALSH: But whichever one has the most information.

MS. MOTIWALA: So on February 8th Audit Committee Agenda, Number 4 was General Fund Balance Follow-Up and it was a request from the audit committee about General Fund information requests and that chart for prior year history comparing to other districts and the explanations for the changes were all included.

DR. LYNCH-WALSH: But it didn't have the budget workshop.

MS. MOTIWALA: Well, that was -- part of the information that's in there is from the budget workshop that was asked for -- sorry. That was requested by the committee.

DR. LYNCH-WALSH: Okay. So there are two

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links. There's the one information request and then the budget workshop presentation.

MS. MOTIWALA: So that was the one the committee had requested.

DR. LYNCH-WALSH: Five-year assigned/unassigned and Broward is in orange and you'll see that it's the same path there. And that's on the first -- did that go to the budget workshop? That was part of the budget workshop, that one?

MS. MOTIWALA: Uh-huh.

DR. LYNCH-WALSH: Okay.

MS. MOTIWALA: Some of the slides were and then there's additional information that this committee requested that was on this and then the link to the budget workshop is also there.

DR. LYNCH-WALSH: Uh-huh. Okay.

So, like I said, an update to what we had, if we have, you know, whatever specific information we asked for would be good is what we're asking for now.

MS. MOTIWALA: An updated once we close the year, so this way we can have like the trend including full fiscal year '24 as well?

DR. LYNCH-WALSH: Well, then they'd only have

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my graph as an update. So you guys don't update that monthly.

MS. MOTIWALA: The graph? No, unless it's requested.

DR. LYNCH-WALSH: Right. That's what we're asking for. Because we know we won't have June because you haven't closed out the year.

MS. MOTIWALA: No. And we may not have May by then either, but we can do it through April if you want the historical.

DR. LYNCH-WALSH: Right, that's what people were looking for is through current. And then if we get that monthly, seeing as you bring a monthly financial to the board, it would just be to update -- I would think the board would want the same, you know, since most people are visual anyway, that it would assist.

But for the purposes of this policy, does anyone else have any questions; comments; concerns?

MS. FERTIG: Just what's the timeframe on this? When is this supposed to go to the board?

MS. MOTIWALA: So thank you for the valuable feedback that we've gotten here today and we will go back and work on it. So it probably will be

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on the July board meeting because we won't be able to make it for June.

DR. LYNCH-WALSH: Okay. Because I'm tempted to have a motion that staff incorporate the Manatee Bay policy.

MS. CARTER-LYNCH: Did you want them to incorporate the whole policy or just part of it? The part that I, the first paragraph --

DR. LYNCH-WALSH: I don't think I -- there's not a lot to this policy, so they could incorporate -- and it addresses Mr. De Meo's concerns about specificity. It makes it clear who's responsible, the superintendent administers, the board adopts. They monitor monthly. It is consistent with state language. So I'm not saying replace, but incorporate.

MS. CARTER-LYNCH: Incorporate. Okay.

DR. LYNCH-WALSH: Because I'm not in favor -- I do not agree with a shall at five percent for assigned/unassigned.

MS. MOTIWALA: We will work with legal and look at this and other district policies again.

MS. CARTER-LYNCH: Okay.

DR. LYNCH-WALSH: So are we -- so I think -- but I think we need to be clear.

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MS. CARTER-LYNCH: That's what I was getting ready to say. Are you clear, Ms. Motiwala, as to what it is they're asking you to do?

MS. MOTIWALA: So, as I understand, the concern here is about cannot or shall not below, shall not fall below five percent. So we will change that language.

DR. LYNCH-WALSH: Because we could recommend that the district -- the district adopt the language from Manatee County, which.

MS. FERTIG: Can we use your word incorporate that you used before?

DR. LYNCH-WALSH: Okay. So we recommend the school board --

MS. CARTER-LYNCH: I know some of the current policies we have -- some of them I'm okay with.

DR. LYNCH-WALSH: Right. And they have pulled from other places, but Manatee is the most specific. And even Orange has some language that I think was useful.

MS. MOTIWALA: So I would like to point out Manatee's policy says at least five percent, which is similar to what we have. We have, shall not fall below, which is pretty much the same.

DR. LYNCH-WALSH: Shall plan, though. Shall

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plan and thou shalt are two different things. We're trying for thou shalt, which lends itself to having to get there. You can plan but also, remember, you've got to read the whole thing, it says, of at least five percent to include the three percent statutory reserve and a two percent strategic reserve and an additional contingency fund of up to three and one-half percent, which, for us, may not be obtainable either. But the strategic reserve, then you have to explain where you're going to get it from. Because what we're doing here is we're trying to make a policy with no road map for how to ever get there.

MS. FERTIG: Well, that was a question I was going to ask. I mean, and when you look at the five-year, there's a 10-year history that you have up there, there wasn't -- most years they really weren't in there. It looks like they were making a conscious effort to get the fund balance to where it needed to go and, now, suddenly it just dropped. I'm just wondering what conscious efforts they're making this year to --

DR. LYNCH-WALSH: And it was the referendum dollars. We shouldn't be dependent on referendum.

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MS. FERTIG: That's one explanation. We had COVID dollars. We had a lot of things that came in during that period. But it just looks to me like there was a concerted effort to try to keep -- you know, planning to try to keep it and I'm just wondering what's happening with that?

DR. LYNCH-WALSH: I'm writing.

MS. CARTER-LYNCH: Okay. No, I'm just going to -- I'm commentary. Can we, you know, just make sure when she leaves here she knows exactly what we want and that we're not putting this in a manner that we can't get it all at one time. So I would like to know what -- am I -- are we on the same page?

MS. MOTIWALA: So I think the consensus here is to put some language in there that the district will make efforts to strive to get to five percent.

MS. CARTER-LYNCH: Right.

MS. MOTIWALA: Correct?

MS. CARTER-LYNCH: Mm-hmm.

MS. MOTIWALA: Okay.

DR. LYNCH-WALSH: Okay. And we can do that by incorporating the Manatee County.

MS. CARTER-LYNCH: Absolutely.

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DR. LYNCH-WALSH: And then that would go with the minutes from this meeting to the board, that policy, because I don't know that they've seen it.

Okay. So I think I'm allowed to make a motion.

MS. FERTIG: I'll just make it for you.

DR. LYNCH-WALSH: Okay. Well, I'll read it.

All right. We recommend the school board incorporate the Manatee County fund balance policy language into the proposed BCPS fund balance policy.

MS. CARTER-LYNCH: So Mary's making that motion?

MS. FERTIG: Yeah.

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

DR. LYNCH-WALSH: Okay. Moved by Mary, second by Carter-Lynch. Any further discussion?

MR. DE MEO: Yes, just briefly, I think the -- our policy as proposed also proposes a requirement on the capital projects fund which Manatee doesn't appear to do.

DR. LYNCH-WALSH: Well, they don't address it. Orange addresses capital projects of 10 percent, which might have been where they pulled

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it. Do you want to not commingle the two?

MR. DE MEO: No, the capital projects fund has nothing to do with the general fund. That's why I think it's good to have that in there. I think that's a good thing to have.

MS. MOTIWALA: Yeah.

MR. DE MEO: Because we have 260 schools and, you know, so I would -- I would say --

DR. LYNCH-WALSH: I'm not trying to replace, it's just to incorporate.

MR. DE MEO: Yeah, to incorporate. Okay. All right.

DR. LYNCH-WALSH: And it wouldn't touch the capital project piece. It's just to incorporate the specificity and the responsibility.

MS. CARTER-LYNCH: And the clarity.

DR. LYNCH-WALSH: And the clarity. But, yeah, no, I'm not proposing to remove that. And it has specificity over monthly reporting as well.

MR. DE MEO: It does say monthly?

DR. LYNCH-WALSH: Yeah.

MR. DE MEO: Okay. Because at any time could mean Saturday; right?

DR. LYNCH-WALSH: Manatee says, blah-blah,

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shall monitor and shall report the balances to the board monthly. It's clear. It's short.

MS. CARTER-LYNCH: Right.

DR. LYNCH-WALSH: Right. So that's why I'm saying incorporate that and then go from there.

MS. MOTIWALA: Okay. Thanks.

DR. LYNCH-WALSH: Okay. Any further discussion?

(No response.)

DR. LYNCH-WALSH: All in favor?

COMMITTEE MEMBERS: Aye.

DR. LYNCH-WALSH: Any opposed?

(No response.)

DR. LYNCH-WALSH: Hearing none, motion passes unanimously.

MS. MOTIWALA: Thank you.

DR. LYNCH-WALSH: All right. I think we have dispensed with a lot, Fund Balance, Number 5. Okay. Then we would -- thank you very much.

MS. MOTIWALA: Thank you.

DR. LYNCH-WALSH: So, having said all that, if they're going to the July meeting then in June they could presumably, we could see another draft, because it would be June -- well, June 20th is our next meeting. When are your

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deadlines? When is the July meeting?

MS. MOTIWALA: I don't have the date, but I think it's after the 15th or around the 15th.

DR. LYNCH-WALSH: So when --

MS. MOTIWALA: Or the 20th. Yeah, I think it's July 20th.

DR. LYNCH-WALSH: And how many weeks ahead do you have to have items in?

MS. MOTIWALA: We strive for at least two weeks, but we'll have to go back again and work with legal on this.

DR. LYNCH-WALSH: Okay. So I guess my issue is, if there's an update, then we'd like to see it so we can discuss it because we have to meet in the sunshine on June 20th, because that's our last meeting. And by then we would have the General Fund amendment, which is going to the 18th but is not available yet.

So just for follow up, Mr. Rhodes, if you can see what the status is as we're planning for our meeting on the 20th, that would be great.

Okay. All right. Moving on, Proposed Audit Plan for Fiscal Year '25, we have the Office of the Chief Auditor's proposed audit plan and again the Carr, Riggs & Ingram BCPS District-Wide Risk

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Assessment. You should have received an updated -- updated schedule where they tried to summarize what's in the risk assessment.

MR. RHODES: Would you like me to give a brief summary of the changes that happened in the risk assessment or would we prefer to talk --

DR. LYNCH-WALSH: Just give me a second. Yes, if you want to do that, I'll pull it up.

MR. RHODES: Okay.

DR. LYNCH-WALSH: Because this was in response to Mr. De Meo's comments and then needing a table of contents kind of thing.

MR. RHODES: And so at the last meeting the comments that were made regarding the risk assessment, we identified that there was some value to trying to summarize the risk categories into what they had previously provided us as Appendix A, which was an item that outlined the various areas of risk and specifically paying attention to the areas of high risk that they included in the report. So when looking at that and identifying that a table of contents would have been more helpful we kind of combined the two ideas and summarized the risk categories with a table of contents column that shows where the

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items -- the areas of audit risk could be quickly identified and referenced. That turned into what became pages 10, 11, 12, 13 and 14, which then ultimately dispensed with Exhibit -- or, I'm sorry, Appendix A, because this is that with additional information. So with that information provided to us by Carr, Riggs & Ingram we now have summary documents to look at to be able to get to where are the risk categories for each of these different areas that they looked at. So this is really tying back into the audit plan and when the time is right I'll talk about how the pagination changed in this report and how that will ultimately change in some references that we've made in our proposed audit plan.

So for purposes understanding what this changed, this just gave us more information that's already included in the report, but in one place early in the document for us to be able to reference and find the pages quickly and look at each of the areas in more detail.

DR. LYNCH-WALSH: Okay. Thank you. And I appreciate them doing that. I will say for next time, for some freak of nature reason I can read two-point type but most people can't. So where

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we want to pull space from is the margins and make the fonts as big as possible.

MS. FERTIG: Thank you.

DR. LYNCH-WALSH: Because I think the fonts got smaller or some of them did. So we're going to be squinting. Luckily, we have the color coding, so red is bad, and yellow is moderate, and then green is low in terms of the risks assessed to each of these areas.

But, as Mr. Rhodes was saying, now you can see where all the checkmarks that were on the individual pages are now in one place and the page numbers are there.

So that speaks to the risk assessment. Mr. -- are you good? Did you want to go through the proposed audit plan?

MR. RHODES: Yeah. Let me --

DR. LYNCH-WALSH: So we can see where people have -- let me pull that up. Because the purpose of the risk assessment was to help expedite creating the audit plan in a timely manner, I believe.

MR. RHODES: That, and to also affirmatively identify qualitatively the areas of risk as perceived by the board, the audit committee

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members who participated, and the higher-level members of staff who have to try to manage their operations free of some of these risks. By identifying them, they give us the ability to help them through our audit process, as well as understand the risks ourselves when we put together audit programs and trying to determine areas of either weak internal controls; no internal controls; or even the possibility of fraud indicators or areas that might be conducive to fraud.

So all those things together helped us to be able to put together our proposed audit plan, which, just so that we can -- for the purpose of this meeting today, this went a little bit out of sequence from the way that I understand that it normally does, which would be -- because of the timing we had to produce the proposed audit plan at a workshop in May to the board and we received this risk assessment information in a timeframe that didn't allow us to present it to this committee first. So today is the time to get input from the committee to identify areas where, I guess, through motions there could be information transmitted to the board for further

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consideration.

The board has already identified an area that they would like us to look at, which is deaf and hard of hearing. Also they've made some comments on some of the stylistic ways that this is put forth. For example, a legend that identifies acronyms that they might not be familiar with, maybe terms of art that might be involved in this, as well as an even more higher priority issue is to prioritize these proposed audits based on safety and security, primarily, keeping in mind that we have unique and independent functional audit areas that are not necessarily going to be conducive to prioritizing each category that way. Because we know internal funds are perpetual, property and inventory are perpetual, but there are different areas that we're looking at auditing that do contain areas of safety and security that we would consider for that.

DR. LYNCH-WALSH: So can you clarify when you say the board was concerned about deaf and hard of hearing, because that's a project -- is it the project or deaf and hard of hearing services across the board?

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MR. RHODES: I am currently in the process of trying to understand that. In fact, one of the questions that I had for this committee today was for any members who have been here, because the conversation we had the other day, it appears that this began somewhere back in 2019 and I don't have a lot of background on that.

DR. LYNCH-WALSH: So I'll send you the document I got from IT, which was the project charter. I got that in response to both a request and a public records request for the project budget, scope and schedule. We got the project charter, which is not any of the things that we asked for, but it was being managed by IT instead of Facilities. So if their concern is project specific as opposed to the entire collection of services that deaf and hard of hearing students get, then that's something. I'm making a note to send you the IT email. Because that's been an ongoing saga.

MR. RHODES: And the current understanding we have is that it is definitely at a project level, what we are looking at. So I think what you're talking about sending us would be very helpful.

DR. LYNCH-WALSH: Okay. I just wanted

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clarity on that.

Are there areas where in the audit plan it doesn't correlate to the risk assessment findings or do they pretty much follow what CRI identified as being a high risk?

MR. RHODES: The only thing that we included from the risk assessment were high risk as identified by Carr, Riggs & Ingram.

However, if you take a look at the proposed audit plan, the far right column, the notes section, it will show you all the different areas within the proposed audit plan for 24-25 where it came directly out of the risk assessment.

Also, please note that because of the changes in the page numbers due to the updated appendix and risk categories, we will have to go back into this proposed audit plan and update those page numbers.

And, also, I think it's -- although it's available for anyone else's use, that column is really more than anything something that we wanted to use for our own purposes so that we could track back to the original intent and find that risk as we're looking through this, that will also be helpful for us as we prioritize as

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requested by the board.

DR. LYNCH-WALSH: Okay. Do you guys have specific questions or do you want Mr. Rhodes to go through the audit plan section -- sort of section by section and if you have a question -- because that's the purpose of this meeting, primarily, was to get into the fund balance policy and the audit plan, because then we're going to discuss again in June but we have a packed agenda on June 20th.

So we have Internal Funds, Property and Inventory. Then Operations, we had a discussion about the operational definition of Operations and what the word Operations will refer to, versus, for example, Behavioral Threat Assessment, is that going to be operational, slash, discipline or safety and security for the purpose of categorizing so that --

MR. RHODES: For clarification I'd like to turn that over to Ali and we can talk about that a little bit more after she responds.

MS. CARTER-LYNCH: Madam Chair, are you talking about --

DR. LYNCH-WALSH: Page 6.

MS. CARTER-LYNCH: Page 6 of this or the

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audit --

DR. LYNCH-WALSH: Plan, the proposed audit plan. Because the word operations is used as a heading a lot and some of the things are actually under operations but safety and security is not.

So, Ms. Arcese?

MS. ARCESE: Good afternoon -- or good morning.

DR. LYNCH-WALSH: Morning.

MS. ARCESE: We're still morning.

Thank you for the question. So I'm going to actually bring you back up, if you can go to page 5 for me? So that is the color coding that we have been using. So that correlates back to the chart. So on page 6 of the audit plan, the original audit plan, not the one that was just distributed.

DR. LYNCH-WALSH: Right, but my issue is having something called operational and then also having some called operational, slash, discipline, but having nothing called safety and security.

MS. ARCESE: So safety and security falls under our operational discipline component.

DR. LYNCH-WALSH: Right. But should it; is

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the question.

MS. ARCESE: Well, that's who's performing those tasks right now. That is our group right now that is performing that.

DR. LYNCH-WALSH: So maybe what we need to clarify is, this is based on what group in the OCA is performing the function as opposed to where the function lives in the org chart?

MS. ARCESE: Right. So our operations division has a manager and we have two Auditor IIIs, one specifically for the Behavioral Threat Assessment audits and then we're also extending that out to safety and security. In addition, there is another Auditor III under that same division that is working on the payroll audits but also has expertise in other operational functions. So we are also expanding what his roles are within the operations piece to be able to assist with not just operations like payroll audits and other financial audits but also cross training with Behavioral Threat Management when there is a need, also, with the safety and security component of it. So the umbrella is Operations, but then there's all other different types of audits that fall within that division.

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DR. LYNCH-WALSH: So -- so here's where I think we have a difference between what you guys need to keep straight internally versus for us being the readers as well as the board. The column is labeled audit subject area, not auditor assigned -- you know, assigned audit area. So, for us, or at least when I was looking at this, I'm expecting it to correlate to a functional area in the org chart, which is why I was surprised it wasn't labeled safety and security. Internally who you assign it to, it could be a separate column or a column we don't even see. Because I don't know that any of us, you know, necessarily need to understand who it's assigned to as much as we're trying to identify what areas you're auditing. Not who's auditing it but what you're auditing.

MS. ARCESE: Yeah, so we can change the title to depict --

DR. LYNCH-WALSH: Well, let me -- no, no. The problem isn't the -- you mean the title in the column or the individual -- I think it's useful information for you guys to organize yourselves internally. But what gets confusing is we have a lot of things called operations, so

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we're thinking how is this operations? But you're assigning it to people that are operational.

So when you say you can change the title, do you mean the row or the column?

THE WITNESS: The column where it says audit area we can then correlate that back. Because, again -- so what we're trying to also capture in this area is more or less our divisions; right? So we have the six different divisions.

DR. LYNCH-WALSH: Right. And I'm saying that's great for you internally, but for us externally, as well as the board, we are looking for, are you auditing HR, Safety and Security, Property and Inventory? Because you have Internal Funds and Property and Inventory, which we take to be, you know, specific audits. But then it goes into operations, operations, and then it gets into Facilities Capital Programs.

So what I'm saying is, a column that clearly identifies the functional area that this is -- because some of them are done that way and then we get into operations. That seems to be the place where things are getting a little murky is on operations.

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MR. RHODES: Can I respond to that?

DR. LYNCH-WALSH: Yeah.

MR. RHODES: What I would -- what I'm hearing, and I think we already captured the audit area, even though it's in an acronym form, is I don't know that there's another column that needs to be added. But I think to answer the question that you were asking, perhaps we could capture this at the cell level. So, for example, if we're looking at item number 3 we can identify that as Safety and Security similarly on page 6 where we're just looking at some of those recurring type audits, in the cell that's identified currently as operational and discipline, we could identify that specifically as BTA discipline. So now we're looking at the actual type of audit as opposed to the area that the audit is audited under.

Does that get at what you're talking about?

DR. LYNCH-WALSH: No. I'm saying it's completely irrelevant to us in this room who you assigned it to. It is relevant what you're auditing. So that's where a column -- you can hide this column and we will not lose any sleep over it because we -- in some cases if you make a

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column for external users it's going to have some of the same things. It's going to say Property and Inventory because that is the type of audit it is. But when we are looking at this, it should be clear Property and Inventory. There's Technology audits. There's audits of Facilities. And if it's operational, then it should be operational, which means something on the org chart that it doesn't mean here. Because if you go look at operations, which is changing just in case everyone's been keeping up, the new org chart has the chief operations officer but no facilities chief, just so you know. That will be effective July 1. And there's going to be a chief financial officer instead of an associate or assistant superintendent. And the non-renewals have started. So the person that was doing the general fund balance projection, non-renewed. And Shelley Meloni, non-renewed. And there's an interesting backstory to that as there always is around here.

But my point with this is, charter schools, that's clearly an area. So I -- it's the operational, I think, is where I'm having an issue.

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MS. FERTIG: So can I just make a comment here?

DR. LYNCH-WALSH: Sure.

MS. FERTIG: It says audit subject area. So, to me, audit subject area means Safety or Facilities or -- you know, it doesn't -- I understand what you're saying is it's really more the audit staffing area.

DR. LYNCH-WALSH: Right, that's what that column should be called is audit staffing area.

MS. FERTIG: But we don't care about that because we know you do a great job. So I think all we're interested in is what area are we doing and how does that correspond with both of these documents?

MR. RHODES: Let me ask this question and see if -- I'm sorry.

MS. ARCESE: Well, I just -- I think you and I are going to ask the same question. So specifically audit number 3, is that the one that's up on the screen?

DR. LYNCH-WALSH: Mm-hmm.

MS. ARCESE: So that one is Safety and Security Plan audit. That's the name of the subject area that we are going to be auditing.

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So simply just removing that title that says operations/discipline, because, again --

DR. LYNCH-WALSH: You can separate it into two and hide the column that would have operational, slash, discipline in it. We don't need to see it. But you guys do.

MS. ARCESE: This is one audit though. Number 3 is considered one audit.

DR. LYNCH-WALSH: No, I get that. And then what would be in the column we would see is Safety and Security and under which would be a security plan I would imagine as part of Safety and Security.

MS. ARCESE: Okay. I understand what you're saying now. It's just the division within the district that we're auditing. That's what you're looking for.

DR. LYNCH-WALSH: Right.

MS. ARCESE: You're trying to tie it back.

DR. LYNCH-WALSH: Yeah. And the risk assessment follows our same logic where they're following -- they have Safety and Security.

MS. ARCESE: That makes more sense. I understand now what you're asking. And I'll just make sure that I use the same terminology in the

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risk assessment so that it ties back so that we're using the same titles across the board.

DR. LYNCH-WALSH: Right, consistency across documents.

MS. ARCESE: Not a problem. I can do that.

MR. DE MEO: Madam Chair?

DR. LYNCH-WALSH: Yes.

MR. DE MEO: Yeah, Mr. Rhodes had mentioned that except for the required items only the high risk areas are included from the CRI assessment; is that correct?

MR. RHODES: Yes, there's a reason for that more than just it was high risk.

MR. DE MEO: Okay. And could you somewhere indicate that? I don't think any of the information summary and audit quotes and all, I don't think it's stated thusly. Could you --

MR. RHODES: In terms of that it was from the risk assessment?

MR. DE MEO: Yeah, I think it's important to say there was a risk assessment performed, and I think you may say that somewhere, and that you coordinated, used that risk assessment, and only the high-risk areas are included. And if any are excluded, you should say that, too.

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MR. RHODES: Yeah, if you look at the notes column of the proposed audit plan you'll see --

MR. DE MEO: Yeah, which reference the page numbers.

MR. RHODES: So what you're saying is to more specifically identify as high risk as well as -- and that's one of the reasons we're listing it back to a page number of the risk assessment so if there's more detail that's needed beyond the risk assessment it will be clear to us and any reader.

MR. DE MEO: The more references the better as far as I'm concerned. But under Objectives and Scope, for example, you could say, this incorporates the risk assessment performed by CRI and only includes high-risk items and excludes thus and so, if it does, high-risk items, and then explain why -- I think it's important to explain why moderate items weren't -- any moderate items. And that sounds like to me it's a fiscal or a resource restraint item there. Because, certainly, you would want to do some moderate -- you'd want to test some moderate areas; right?

MR. RHODES: Yeah, we do. The thing is that

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given our current resources both internal and external, there had to be a cutoff point. And the areas of high risk, some of those -- let me put it this way. In my professional judgment understanding what I've relearned about this place in the approximately nine months that I've been here, I don't -- I believe that if we were to take a gradient, what would be red in some cases might be a little orange even though it's listed as high risk, and some of those areas we've captured because I don't believe they rise to the level of fully high risk --

MR. DE MEO: I understand.

MR. RHODES: -- but they do fall into the range of areas that we understand that there is an inherent risk that has already been identified in both board meetings, in meetings and discussions in here, as well as operations that we have tested.

MR. DE MEO: I think this discussion that we're having now could be condensed and included under Objectives and Scope and it would be very helpful. I would also say that --

DR. LYNCH-WALSH: One second. When you say broad -- is it under Broad Activity Scope or

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Objectives and Scope?

MR. DE MEO: Page 1. Page 1.

DR. LYNCH-WALSH: Page 1. Okay. Got you. I just wanted to follow along.

MR. DE MEO: Just to give the background of what the scope of this is. And I don't know and mention the assessment either by name, Carr, Riggs or there was an assessment performed. My -- in my experience I've seen many risk assessments matrices and most of them, this is public companies, usually, most of them use a numbering system 5 to 1. And you could have a 4.3; you could have 3.7. And that speaks directly to what you said, but I don't want to, you know --

DR. LYNCH-WALSH: So you're saying instead of the words, the narrative, a risk on a scale of 1 to 5?

MR. DE MEO: You could do that or the risk assessment may be too granular, for, you know -- you do have to categorize it. I'm okay with that. But the risk assessment itself, did it use three categories?

MR. RHODES: What we did was three categories. What they did, if you remember, was

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a heat map that really kind of shows you and the map does go across that gradient and it falls within certain areas of that gradient. The point I'm making, and your point is well taken, I understand the idea of getting an even more specific --

DR. LYNCH-WALSH: Quantitative.

MR. RHODES: -- quantitative level of risk as opposed to simply high, medium and low. But that -- again, what I believe that's what falls back to the professional judgment that I, and, of course, my team has to use when we're performing these audits and planning these audits.

MR. DE MEO: If you look at number 5 on page 7, for example, in the third box where it's called Broad Activity Scope, each one of those would receive a rating, alignment with regulatory requirements, 4; review laws and regulations 5; analysis of internal controls, 5; you know, that's --

DR. LYNCH-WALSH: I'm sorry, which page?

MR. DE MEO: Page 7. In other words, that's the approach that I think is really clear. And the way CR&I did it, I understand they did a good job, I think it's a good base for this. But I

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think you need to explain that you didn't -- what's included here in the objectives and the scope, and wherever you can cross-reference to the risk assessment in the notes I think that's really good.

DR. LYNCH-WALSH: I'll save my comments for after.

MS. CARTER-LYNCH: I have a comment. Yeah, well my comment is, I understand what Mr. De Meo is saying, but I'm -- but are we talking to people like us around this table or is this report for John Q. Public, too?

DR. LYNCH-WALSH: Everybody.

MS. CARTER-LYNCH: Everybody. So my thing is, I would like for us not to get too technical. You understand what I'm saying? Because a lot of times we -- I hear what Mr. Rhodes is saying, they're talking to themselves and they're talking to people like us. But if somebody else were to pick up this report a lot of the concerns that we have they wouldn't have those. Do you understand what I'm saying?

DR. LYNCH-WALSH: But if you have other people that are in industry or with accounting background they might pick it up and go, it

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doesn't go far enough. So I agree with Mr. De Meo's suggestions. As I'm looking at this, because this is a cell under Safety and Security that could be further divided with a rating, because some of them -- partnerships, that might be a 1, but --

MR. DE MEO: Madam Chair, I'm sorry, I wouldn't put those ratings here. I agree with.

MS. CARTER-LYNCH: That's what I'm saying.

MR. DE MEO: I think they do belong in the risk assessment. And I think the objectives and the scope would try to bridge exactly what you said, what this report, for whom the intended users are, how they're going to use it, and for those with -- with the more technical perspective.

MR. RHODES: I think it's important -- there were a couple of components in this. There was a time component because the time that Joris left and the time that this had to be turned around and presented to the board as a proposed plan. The marching orders, so to speak, that we gave to the risk assessment team was, within that period of time, this was a more qualitative look at through the interview process with, again, board,

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audit committee, and the all the highest-level people who are actually performing and managing these operations. So to go into the type of detail that you're looking at, I think that that does fall on the Office of the Chief Auditor to be able to identify what that range would be.

So, for example, let's just say that a high for our purposes would be 4.3, that might be something that we might want to add into this so we identify where these levels of risk are as we've perceived them, because we did not put that onus on the risk assessment team in the amount of time that they had to bring us back that level of detail. I want to make sure that the audit committee understands that so we're not putting more on them than they expected.

MR. DE MEO: And I would just say in the future, first of all, this is the best look, I don't know, Nathalie knows much better than me, I don't know how long I've been on this committee, bus this is the best look --

DR. LYNCH-WALSH: A while.

MR. DE MEO: This is the best look that we've had, in my opinion, deepest dive, best explanation and background. And I think we can

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improve on this without a great deal of effort and it will help everyone. And so next year we might see a matrix that's broken down like the Chair says by the Broad Activity Scope. And then if you want to further categorize it, fine. We want to know, you know, how did you assess that and then we get a chance to look at it and then we make the plan.

MR. RHODES: Well, based on the input I think that we can make much more of that happen even in this plan before it's finalized, as well as to agree with you that it would be improved and it would look even better for the upcoming plan. Because we'll have another year worth of hands-on experience and understanding and assessing the risk as we go through this audit plan. That was the thing that had to be overcome this year because of the 12-year gap between when I was here before and being here now.

So, with that in mind, I -- I agree that we can make the objectives and scope section a lot more robust to identify and cull out what it is and how we got here, what is included in this audit plan and how it's kind of a combination between things that carried over from the last

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audit plan, things that are new to this audit assessment, and identify that in, like I said, a much more robust version of that section.

MR. DE MEO: I'm just going to finish my comments because I'm so deep into it. IT consultants, we use consultants to do IT. I'm not sure that that was clear to us in the past. It probably was. Was it within this matrix? Yeah. So are we deferring any high-risk IT procedures? Because in the past it seems to me we were. We were doing something on a cyclical nature basis.

MR. RHODES: Well, this goes back to a resource question; right? So -- and we're currently working on updating some of these IT area things because, again, one example is that in order for us to pop in this deaf and hard of hearing audit we had to take a look at what else might be able to be popped out of this. We've identified one that's in the IT area that doesn't require follow up at all, so it makes it very easy for us to find a home for that. Having said that, the other areas of IT that we're looking at, we're trying to either consolidate when possible, but usually make use of consultants to

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do that work because our IT staff is so small and limited that some of the lifts that we would be asking them to do would be bigger than their resources would allow. That's where we go outside and we try to bring in some people that have the expertise and the resources to do that.

MR. DE MEO: Sure. But are we we deferring any high-risk IT procedures?

MR. RHODES: Procedures; no.

MR. DE MEO: Or tests or audits?

MR. RHODES: Yeah, certainly. Certainly, we are.

MR. DE MEO: Okay. I think that needs to be spelled out. Because I have been concerned about, forget the term cyber security, I don't even know what the hell that means, I am concerned with the controls over IT. I mean, I hope there isn't an employee that has terminated service 10 years ago that still has the ability to log onto the system, you know. Simple things, just --

MR. RHODES: That's also a component of our HR audit that will be forthcoming where we're going to be looking at that off-boarding process and how those very permissions that you're

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talking about are removed and how we can identify the controls that ensure that they are removed. That's always going to be a part of what we're going to be looking at, those types of controls in any atmosphere that we're looking at.

MR. DE MEO: But my concern is that if we have a high-risk area --

MS. HARPALANI: Hi, this is Jennifer Harpalani. So the way we look at IT audits is we look at twofold. We look at all the access, all the applications, the organizations that are used district wide as well as at the school district. And then we have a prioritization method where we look at, you know, the application, what kind of impact does it have on the district, the financial impact, how much was invested? We look at how many users. So there's a whole sort of rating scale. And also what type of data the application holds, whether it be employee data or student data. So I've been here now five years and so we've also looked at the organization's infrastructure. And so based on all these we have looked at criterias as far as logical access. Every application that we audit we look at logical access. Where the user is terminated

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we do testing procedures. We look at whether, you know, changes were made in the employee, were there role changes, were those taken into account as far as -- we've also looked at change patch and change management, because that is very critical to the infrastructure. So there are quite a few areas that we have audited. And so I just want to make sure that you understand, you know, that it's not just -- that we do take into account all kinds of data, data changes, change impact, logical access, web access, things like that.

MR. DE MEO: Although that one would assume that, that's reassuring to hear it. But my concern right now is, are we deferring because of budget constraints any audit areas in IT that are considered high risk?

MR. RHODES: Based --

MS. HARPALANI: Can I?

MR. RHODES: Yeah, please.

MS. HARPALANI: One of the areas that we are currently getting ready to audit once Focus moves into production, it will be for the following second half of the year, we want to give Focus some time to, you know, roll out into production.

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That is one of our biggest applications, student information system, so we will look at processes involved in there and that's on the audit plan. The other areas that we do -- we will be doing a follow-up on is change and patch management because that, too, is critical. We are -- the other areas -- we have looked at certain SAP modules and it will be in our future to follow up on some other SAP modules. Because SAP is huge. So we have looked at certain modules. Ariba is on the plan but we are looking at when it rolls out and, you know, that itself, we have to scope up with functionality. And the other -- other areas is we did do AppliTrack, but that was -- the new application is Success Factors, which is another SAP module. So we will be doing that also on the plan.

MR. DE MEO: So I think I would like you to include in the report any areas that are considered high risk that were excluded during this -- excluded from this plan for this year. In other words, even if you mention it for next year you need to say that it's not part of the plan for this year. Because I think we need to know that. I assume change maintenance and

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access is tested regularly. That's easy. Anybody can do that. I mean, not anybody, that's something that we should be doing. Testing through the system, testing the ability for others to gain access and all of that, you know, I know that's more involved, but we need to know what's not included. Because if we're vulnerable in an area other than how we treat students and their safety, I think this ranks right up there right after that concern.

DR. LYNCH-WALSH: So if you look at the risk assessment, they have proposed audit timing. I don't know how that correlates with our -- with the district's audit timing. Because that was when they suggested the timing. And this speaks to Mr. De Meo's point, because there's a lot that are high risk in IT.

MR. DE MEO: Right.

DR. LYNCH-WALSH: They weren't even recommending, you know, to do all of them. And some, like IT security and infrastructure services, which I think we need definitions of some of these if you're not an IT guru, stand-alone systems, would that be something like e-Builder?

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MR. RHODES: It -- it certainly could be. You picked a good example because our understanding is that one's about to go away which is going to bring us something new that we would have to take a look at. But, again, it goes back to what Jennifer was saying a few minutes ago; okay?

DR. LYNCH-WALSH: Wait, wait, wait. e-Builder, which houses --

MR. RHODES: No, no, I apologize. When you said e-Builder I heard ISS. My apologies on that.

DR. LYNCH-WALSH: Well, that still causes a timeout. Because ISS is what the building department uses, the archaic system that was built by a former employee that they've known and that when we have the RSM update they should be speaking to that on the June 20th report.

MR. RHODES: Uh-huh.

DR. LYNCH-WALSH: Okay. I don't know who "they" is that are bringing a new system. I haven't heard boo about it on the Facilities Task Force, just so you know. No, I mentioned e-Builder because the former superintendent, I do not believe this occurred and I don't know what

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his actual separation date is, but they had given him sort of carte blanche access to e-Builder until they negotiated his separation. I don't know if we were to do a quick check of e-Builder if he can still get in there. And I don't know what his separation date is. So that's a concrete example where somebody at the superintendent level had access to e-Builder, which is where all things capital program are housed, all things SMART, access to approve things, see things. I don't know what access level he had, but if he's no longer the superintendent he shouldn't be able to log in there anymore, especially since I don't think they went for the consultant gig.

MR. RHODES: My recollection was that he is here through June 30th, but I do have to say I do not know what permissions he has specifically with e-Builder.

DR. LYNCH-WALSH: Right. But that's my point.

Yes, Mary.

MS. FERTIG: Okay. So I want to just get back to this report as a whole. I really feel these graphs, these charts validate our many,

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many, many conversations this year that we've had about risk. I thank you for getting something. I agree with Mr. De Meo. This is the best most user-friendly thing we've seen in a very long time.

So I think -- I'm really pleased to see it. My experience on the audit committee tells me that we always want to do more than we can and that will never -- we'll always feel that way. During the year something will come up and we'll want that added. But I'm glad to see you are doing Focus with the rollout coming out. I think we need to see how the old applications and the new one starts. And so I think you've got a lot of really good things on here. Just coordinate these two documents a little bit. I kind of like the color coding because, boy, does it say, I'm sorry Ms. Strauss isn't here today so she could see how much red there is. And I'm going to tell you again, Dave did such a great job when he was here before, I know we're going to be getting some really good audits coming, not to put any pressure on you. And, Ali, you always do a wonderful job. So I have confidence with stuff being laid out in a much better format than we've

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seen, not just a title of, oh, we need to look at p-cards, but just really having something very thoughtfully done, that we are getting ready to have the kinds of audits that are going to result in positive changes for the district.

So I -- I don't know where you want to move with this.

DR. LYNCH-WALSH: I have a comment on the HR, number 5. I think we've got feedback so far. I just wanted to get some feedback on the HR piece, which is number 5 on page 7. And then that was my primary area of concern.

So it's an audit of internal controls over HR. The board approved it. It was found to be high risk. These line items in here, alignment with regulatory -- so alignment with regulatory requirements and policies including student privacy and protection, review laws, regulations, policies, is that not all -- all of this is analysis of internal controls; right? Evaluate the effectiveness and efficiency of the HR process. Evaluate recruiting, selecting, hiring and terminating employees. That would be the processes, the policies, the procedures. Because it's an internal controls audit is what we asked

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for. Some of you, if you were on here, you recall Joris did a -- he produced a scope and then we sent it back and he produced a slightly better one. So it might be good to take a look at that for some of the granular things that are involved in there.

Basically, the board is on the hook statutorily for prescribing policies and procedures that have to do with recruiting, retaining, evaluating, and, you know, terminating employees. So from cradle to grave the board is responsible for how that's done, which is what this should be covering.

I just want to make sure that it's not a -- you're not auditing -- you know, there's not an audit to see if people comply, because we're not even sure what they're complying with. Because in the many cases you may not have policies or procedures. So this is starting with an evaluation of the internal controls, this particular item?

MR. RHODES: And I just want to add to what you're saying, the idea of the sentence in there that breaks out the review of laws, regulations, policies, procedures, analysis of internal

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controls, at the end of the day those are our primary internal controls. What we have to see whether in policy it's properly designed; if it's -- if the design is effective; if it's weak; if it's being circumvented. Those are the areas that we need to look at to find out where and how these things are happening so that we can identify, for example, that the folks who are being selected for the position are first and foremost qualified. And I'm going, this is a little bit more granular than I would normally want to go, but to make sure that they're properly qualified before they're selected for their position and that they're going through the full process. And it doesn't matter whether you're from PPO; or you're from Purchasing; or you're on the education side of this, that you have to still follow all those steps and all those internal controls that are in place that move you from gate to gate.

DR. LYNCH-WALSH: Right. And --

MS. FERTIG: Can I just ask a question on the same one? Where you have evaluate equality and integrity of information systems, would that cover sort of what Mr. De Meo was asking about

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ensuring that employees are not able to access -- I see you have termination up above, so -- wouldn't you pick up some of that if they were still able to access?

MR. RHODES: Yeah. In fact, that would be a part that would be designed into the scope, to ensure that any off-boarding process, all those necessary internal controls were in place to make sure that, for example, all your swipe cards, all your parking passes, all your permissions to any of the systems that we have or even your access to those systems have all been removed. And to find, for example, that there weren't policies in place to ensure that, that would be the internal control checks that would create that improvement immediately to find that they are. Then it's a matter of are they actually using it or not. Those are some of the things that we would be looking at in the putting together of a program to audit these areas. And those things are, as the board requested, the internal controls within each of these different, I'll call them, steps along the way. Because it is a cradle to grave process from applying through being onboarded or applying to being rejected. There are internal

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controls with every step of the way and we'll be testing those as we go through.

MS. FERTIG: Thank you.

DR. LYNCH-WALSH: The Success Factors implementation, slash, compliance with bid product, that would seem to be a Procurement issue. That just happened to be an HR product?

MR. RHODES: Page number, please?

DR. LYNCH-WALSH: Oh, same page, 7. It's under HR Audit.

MR. RHODES: Okay. Yeah. So whenever we come in contact with another application or IT component we want to take a look to make sure, for example, that the implementation, and even going back as far as to see what was included in the solicitation was actually provided. Because we have systems that we hear about, not just now, but, historically, modules that were critical to the success of the implementation of a system were not purchased, were not implemented, and created all types of problems. So when we're looking at this we would be looking at the internal controls and the implementation of the Success Factors system because it had only recently replaced AppliTrack.

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DR. LYNCH-WALSH: Right. What was that other one I just saw? The deaf and hard of hearing, what are you auditing?

MR. RHODES: I'm still trying to figure that out. It only came up to me on May 29th at the workshop meeting when it was requested that we include that in our audit plan. And it was my understanding that -- from the conversation, that it was something that began and was stalled out repeatedly going back as far as maybe 2019, 2020. And so I do have a lot of research I have to do on that before I --

DR. LYNCH-WALSH: But was is the goal? What is the objective of the audit? Because I -- I -- I have brought up issues where Markham, for example, Markham Elementary, Head Start is one of the risk areas where they're proposing to put in a new building where the rooms do not comply with SREF, which is a district standard, it doesn't comply with the Facilities list standard that are recorded to the state, which means that they're not going to be in compliance with the CCC, and Head Start will be relegated to the modulars because of the proposed size of the classrooms.

I can't get that audited but we're going to

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audit something that we know was sort of a Cartwright holdover because she didn't understand that the budget that was necessary for the deaf and hard of hearing, it was badly scoped. So I want to be clear on what's getting audited there. Because, basically, it is what it is. And is it that someone's concerned about fraud, mismanagement? What is the concern? Or is it they just want to get the project done?

MR. RHODES: I think they want to know what broke down in the project and if the project -- how the project can be put back on track again. That was at the recommendation of the board.

What I would say is, there's nothing that I'm aware of that would stop us from also looking at prioritizing and adding in what it is you're talking about with regard to the disregard for the EdSpecs that have left us in a situation where now we're no longer in compliance with the CCC, as well as the size requirements that we're going to need in the event that other schools, for example, in an adjacent area are closed down and now that school might now be populated more than they thought it was going to be when they thought that they could let the size go and work.

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DR. LYNCH-WALSH: I'm just -- you know, because, to me, the board is asking for an audit of something where everybody pretty much knows what went wrong. But, you know, so -- it's been chronicled every week in the superintendent's update when Licata was here. There is documentation from IT. There's plenty of documentation, it just didn't go through the proper channels. But, anyway, I just wanted to bring that up.

MS. FERTIG: If the board asked for it, we can't un-ask for it.

DR. LYNCH-WALSH: No, I get it. I'm just saying as long as we're -- but the board sometimes asks for things that --

MS. FERTIG: I'm just, you know --

DR. LYNCH-WALSH: -- take time.

MS. FERTIG: But they're the board. So they get to ask for it.

DR. LYNCH-WALSH: Right. But they could say to the superintendent, find out, you know, what your staff did or didn't do.

MS. FERTIG: Do we see gaps in this plan that we need to bring up at this point to send to the board before their final --

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DR. LYNCH-WALSH: We're going to discuss again on June 20th.

MS. FERTIG: Okay. I just want to see if there's something. I know in past years there have been things that we've focused on that we've said, hey, we're looking at this and we don't see it in here. I'm just -- I was just -- I'm just wondering, from the rest of you, did you see something like that?

I think the layout is much better. I think you've given a lot of thought to how it should proceed. I'm just wondering what we've talked about in the last 12 months that we don't see in here.

DR. LYNCH-WALSH: There's probably things. But that's why I would say, for our next meeting, if you didn't see it today, make sure you catch it before our June 20th meeting because it goes to the board when?

MR. RHODES: All I know is that it's going to be sometime in July.

DR. LYNCH-WALSH: Okay. All right.

MR. MAYERSOHN: Madam Chair?

DR. LYNCH-WALSH: Yes, Mr. Mayersohn.

MR. MAYERSOHN: Yes. Just in reference to

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deaf and hard of hearing, it might be -- and, again, I'm going back, back, back, there was an Evergreen report, I don't know if that included any components of deaf and hard of hearing. But maybe that might be something to kind of look into to see what transpired. I know at one point in time we kept on getting reports and then that kind of phased out. But along, if I saw there the IDEA audit, maybe it's something that could be combined in all, you know, exceptional student education.

DR. LYNCH-WALSH: To pull it in there, that would make sense --

MR. MAYERSOHN: Yeah.

DR. LYNCH-WALSH: -- potentially. So just so you know, I believe they sunsetted the ESE Task Force several -- a few years ago.

MR. MAYERSOHN: Right, they sunsetted it, but we were supposed to be getting updated like quarterly reports on the progress of what was being made, whether or not they were continuing, modifying, et cetera, et cetera. But that stopped years ago.

DR. LYNCH-WALSH: Right. And you mean the audit committee.

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MR. MAYERSOHN: Correct. Correct.

DR. LYNCH-WALSH: Because I remember when Ann Gold came in here with probably 50 people from the ESE department and we asked for updates, and you are correct, we're supposed to be getting updates on the status of the Evergreen recommendations, which there's also another report that was done after MSD that would add on to that, which was done in presumably 2018, 2019. There's a secondary report. But, yes, Mr. Mayersohn is correct, we were supposed to be getting updates. I think we got one.

MR. DE MEO: Madam Chair?

DR. LYNCH-WALSH: Yes, sir.

MR. DE MEO: Are we transmitting the -- we're not transmitting.

DR. LYNCH-WALSH: No, no, in June we will.

MR. DE MEO: In June.

DR. LYNCH-WALSH: So, basically, this was us looking at this --

MR. DE MEO: Right.

DR. LYNCH-WALSH: -- in Sunshine. And then if you see anything between now and June 20th, that's our last chance to add something we think is missing.

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MR. DE MEO: Do we need a motion to have Mr. Rhodes include to expand the scope paragraph to include what is included and what is excluded.

MR. RHODES: If you so choose, but I've taken the notes and I intend to do it without a motion.

DR. LYNCH-WALSH: I think you're right, all the feedback from today, to incorporate that and do a revised --

MR. DE MEO: One other thing, you might incorporate is what Ms. Fertig mentioned, is there anything -- and maybe you can describe it better, anything that's been problematic in the past or that we failed to accomplish in the past that was on the list. And that would be helpful for the reader, you know, some background. I don't think you can be too expansive in the scope, to be honest with you. Because as one of the board members pointed out, this shouldn't be for a technical geezer auditor, for me, you know, for my use, it should be for the public's use. And the scope might bridge the users', different users' ability to understand what's in there.

MR. RHODES: May I respond to that?

DR. LYNCH-WALSH: Yeah.

MR. RHODES: So, again, one of the reasons

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that it is important to me to do a risk assessment was because the 12-year block between when I was here and coming back, and it being my responsibility to bring this forward, I could not do that without some outside assistance. And to that point, the areas that you're talking about of concern that Ms. Fertig brought up, I would not only rely on, I would request that if you do have items that you've seen over the last several years that you could bring to my attention I can then do some research on those, I can start to find out where they fall into this kind of prioritization of risk. They can then either be included or discussed at the 20th for inclusion. Because I -- I have ideas on my own, but my ideas are not based on facts, science and evidence. They're based on the old auditor's hunch. And I don't want to put that into any --

MR. DE MEO: Well, we're relying on you for that judgment, as well.

MR. RHODES: Well, no, we are. But the thing is that I think I need to have a little bit more than an auditor's hunch to be able to put it into this document.

MS. FERTIG: My only suggestion is for

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readability is just to merge what's good about both of these and the same thing -- like we know we're getting a focus thing on this where it says Fiscal Year 25 and then over here maybe we cull some of those out so that it's clear where you're coordinating; if you are.

MR. RHODES: And what I can do --

MS. FERTIG: If you need an extra column, we probably don't care about the assigned auditor, Nathalie already, I think, made that point, but I just think it would be useful to just make sure everything correlates and is very readable.

DR. LYNCH-WALSH: Correlates and crosswalks from the risk assessment to the audit plan. We could even go legal.

MR. DE MEO: Incorporate by reference.

MR. RHODES: And, well, see, that's another thing, because part of this audit plan, it's basically broken down into four different areas. One is the kind of recurring audits that we do, the other are the 17 or 18 audits depending on how this works out by the time it's finalized, and then things that are on hold or part of another -- part of another function -- let me find the page so I can kind of give you an

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example. So when you go to page 10, we have a lot of functions that we -- that we handle that are nonreporting audit functions. And if you take a look at some of those you'll get a pretty good idea of when -- and they're not with great regularity. If they were, we would have put them in the recurring, but these are areas that we're often asked to look at things. We also have the assistance that we have to provide in the way of liaison through some of these independent auditor's management letters, single audits, ACFR, all these different things that we have to work with, as well as right now we're providing, not daily assistance, but certainly we're being communicated with daily by the auditor general's office that's here right now. And so there are a lot of those things that go on.

And when you go down a little bit further on page 12 you'll see an area of things that have been placed on hold for various reasons. You might identify a few things that with these things being on hold if that is sufficient level of information or if you'd like more information to be included in there. But at this point because they're on hold I don't know that there's

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all that much that that would require.

But then when we go down to page 15 you can see that we have a long-range audit plan. Some of these things will be moved up during this process, during the proposed audit plan process. And some of the things from above would be moved down based on this input from you and the board.

DR. LYNCH-WALSH: So just to be clear, under on hold, because I didn't get past this one --

MR. RHODES: Okay.

DR. LYNCH-WALSH: District control initiative, employee onboarding and termination process projects, I don't know what that was, but that's part of the HR internal controls.

MR. RHODES: I'll hand that off to Ali because that was something that happened before I came back.

MS. ARCESE: And I don't have much to add to it. I wasn't part of that committee so I don't know. This is something that was part of the audit plan in the past and it's something that is part of our --

DR. LYNCH-WALSH: Right. But what I'm saying is --

MS. ARCESE: There was a committee that was

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discussing that.

DR. LYNCH-WALSH: An internal committee, I guess.

MS. ARCESE: Yes, yes, a district internal committee.

DR. LYNCH-WALSH: But what I'm saying is, from a bigger picture standpoint, this is absolutely part of HR internal controls, so while it may have been something that was on hold it gets incorporated into that audit. Because if it's the district norm for employees that are non-renewed beginning with last year and it's happened twice that I know of this year, is there a process, policy, procedure that says if you're in a supervisory capacity you get walked out like a common criminal with guards the day that you're notified that you will be non-renewed and if you're non-supervisory are you allowed to stay until June 30th? I don't know because I don't know where I would go to find that. I don't even know if that's a thing or do we just pick random people to treat that way? Or is that the standard operating procedure for all employees? I don't know. But that speaks to termination. Because, basically, what's happening is, if

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you're being non-renewed as of June 30th you are escorted out as though you stole something from the district. But I don't know if that applies to everybody that's on the non-renewed list this year or just supervisory ones. Because there's no policy that I'm aware of and I haven't seen a procedure.

MR. RHODES: The information that I've received is anecdotal at best, but I can look into that and see if there is anything in writing.

DR. LYNCH-WALSH: Right. I'm just saying as part of the audit of internal controls that should bubble up to the surface of how -- how you terminate employees.

MR. RHODES: That was not something in our minds that we were thinking about, but I think -- there's no reason we couldn't talk about -- about that now.

MS. FERTIG: We've had a lot of conversation today about what happens and I see it on your list here, evaluate recruiting, selecting, hiring and terminating employees, evaluate the quality and integrity of information systems. So I think we've had a lot of conversation today about what

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happens when an employee is terminated. I'm assuming that's going to be part of it from what I'm reading here. Just the process and whether that's being complied with or not.

MR. RHODES: And what I would do is attempt to add that component into the termination process. Because I think the non-renewal and termination processes have some slight differences in what they mean and how they're handled.

DR. LYNCH-WALSH: Well, yeah, but we don't know if that's spelled out anywhere or if it's, oh, we're non-renewing you and we walk you out the building the same day.

MR. RHODES: And if I'm hearing you correctly, and I think I am, that should be included in the overall scope of what we would look at in an HR audit.

DR. LYNCH-WALSH: Yeah.

MS. CARTER-LYNCH: Yeah. Definitely. Yeah.

DR. LYNCH-WALSH: Okay. So I think you have all the feedback on this item. If we could just have whatever you're revising, you know, in advance of our regular meeting on June 20th that would be great. Speaking of -- yes?

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MR. DE MEO: One other thing. This partially -- the risk assessment, I have to give Ms. Strauss credit, she asked for ERM audit, audit of all of our internal controls and I think this was the best approach to assess the risk and then look at those controls. Should there be any mention of that in the report; do you think?

MR. RHODES: It is in --

DR. LYNCH-WALSH: It is in --

MR. RHODES: -- Item A. I thought --

DR. LYNCH-WALSH: I saw it on a page just now.

MR. RHODES: There is an area in the risk assessment documents that was specifically for governance. But I think they fell short of making a recommendation for an ERM. We've -- we talked about it in our audit plan with regard to the nonreporting things that are like recurring, one of them being the enterprise risk management component. But at the end of day, from a governance standpoint, one of the things that we wanted to do is to try to have the conversation with the board to -- I think we've kind of referred to it as more like an orientation to identify from a governance standpoint the

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top-down model as something that has to be put together by the board and the superintendent so that they would have that governance model, whatever that would look like, because we certainly wouldn't make that recommendation. But we would bring it to their attention that that was a part of what was identified in the risk assessment.

MR. DE MEO: Yeah, we -- we had somebody that was involved with ERM and we had some questions and I think speaking -- I think this applies to everyone here, that we got the impression that that specific area was not functioning as a -- as we would expect.

DR. LYNCH-WALSH: Just risk management specific to primarily insurance, not the broader -- so when they got rid of the person that brought in the whole ERM concept, and I found where they had an unintended consequence, so a lot of the safety and security policies, some of which have not updated since '91 and there may be one that hasn't been updated since 1974, when that person left the district and they got rid of all of the related enterprise risk positions, there was a position that was

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responsible for updating -- evaluating and updating policy. Well, now nobody is responsible, which then explains how it is a couple years later that we still have outdated policy.

But I wanted clarity, this is in the audit plan, school board discussion, SBBC Governance Model, what is OT? Is that really obvious and I'm not -- it's on page --

MR. RHODES: That's other, OT.

DR. LYNCH-WALSH: OT is other?

MR. RHODES: Yeah, that's just other area. And so --

DR. LYNCH-WALSH: And why is it red?

MR. RHODES: Just it was an available color.

DR. LYNCH-WALSH: Okay. Got it. I'm thinking high risk. Because if we don't get this hammered out everything else will just be -- we'll just be like hamsters constantly spinning on a wheel.

MR. DE MEO: Yeah, and I think we need to audit the enterprise risk management function once we understand what it is and it's been established by the superintendent and the board.

MR. RHODES: May I?

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DR. LYNCH-WALSH: That's right. And we don't have one, which --

MR. DE MEO: I don't think we do.

DR. LYNCH-WALSH: No, we don't.

MR. RHODES: No, when we had Aston Henry here to answer questions I think he told us, and this is just, I'm kind of paraphrasing, but I think that ultimately the idea was that this idea had been -- the can had been kicked down the road since about 2016 with a couple of efforts in between to try to revive it. But my understanding is that currently there is no ERM to audit.

DR. LYNCH-WALSH: Right. The ERM person wanted to be the interim superintendent and then when that didn't happen left. And the whole function, the whole idea went out the door with him. They didn't pick up the ball and keep it moving. And now with the new org chart I'm not even sure where risk management lands because the box for the deputy superintendent of finance and operations is gone. So I'm not sure -- I forget where they are putting risk management -- you know what, I don't know where risk management is going, maybe under finance.

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MR. DE MEO: Didn't we just recommend to the board that there be an ERM, functioning ERM? I thought we did.

DR. LYNCH-WALSH: Yeah, we haven't gotten a response.

MS. FERTIG: We did and Mr. Henry came to speak to us and showed us a timeline of the effort to do this, which, you're right, goes back to like 2016.

DR. LYNCH-WALSH: Right. And since we made that motion we've switched superintendents again and now the board is in campaign mode, so it may very well be August -- you know, fall before we get real traction?

MS. FERTIG: I think we have a good road map here that's going to help us move ahead and then we can have, you know, the ongoing conversations about where we go from here. And I hope -- we don't want to lose sight of the fact that we're getting that human relations audit and just -- I just want to see some of these audits move ahead. Because I think we've talked a lot about what we need to audit. And even if we don't get every single thing done in the next year, I would just like to see some of these major ones move ahead

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so we can see what we actually -- you know, if what we're concerned about is real, which I think it will be. And then we can make the corrections.

So I don't know how everybody else feels, but I think you've got a very ambitious plan here, because it's in very tiny print and so --

DR. LYNCH-WALSH: Hint.

MS. FERTIG: And so I would just hope we can make those changes to this chart before the 20th and then prioritize some of these ones that we consider really high risk and just get them done.

MR. RHODES: To respond to that, the board has already given us direction regarding Safety and Security as the highest level of prioritization and then to prioritize those items that fall into that downline or category. So if there are any other areas that you guys in particular would like for us to also consider prioritizing within this, I mean I've heard today IT. I understand that there are some concerns in some of the construction areas and certainly I have a lot more to learn on the deaf and hard of hearing issue, but if I've missed anything in what it is that I've recounted, let me know.

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MS. FERTIG: I just think the human relations topic has been discussed in different formats today. And I'm glad you're moving ahead. There's no way you can do Focus really until second semester of next year because you've got to give it time to roll out and see what goes wrong and fix it. But I think you've got some good things in here. I just want to hear that you're moving ahead with some of the facilities issues and the human relations issues and of course every year the p-cards.

DR. LYNCH-WALSH: Ma'am?

MS. CARTER-LYNCH: And Mr. Rhodes, I would like for you to be totally realistic about how much you can get done in this time, especially with all the turmoil that's in place right now. Because we don't even know who's going to be over who or what at this point.

MR. RHODES: Well, that does confound the current plan because of the changes -- I mean, literally, these changes happened after the risk assessment was done and while the audit plan was being put together. We have to keep that in mind and I do anticipate that throughout the course of the year there will be some changes made at the

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request of the board and maybe through motions made from this committee to the board. Because, again, what we were looking at at the time that we were putting this together looks a lot different even as we speak today. And we're talking about a month and a half later.

MS. CARTER-LYNCH: Yes.

MR. RHODES: So your point is well taken. I think that we tried to be aggressively optimistic with our plan.

MS. CARTER-LYNCH: And you guys have been extremely accommodating, I mean, seriously. I mean, extremely accommodating. I just don't want us to overwhelm you to a point where it sets you back. Because according to what Mary -- I agree with Mary, as long as we're getting stuff done and we're moving this can down the road and putting a top on it, I think you're doing a great job.

MR. RHODES: Well, thank you. But my -- my thought on this is that you guys are being a great help in helping us to identify where we can add the detail which will help us to be able to more completely and transparently implement and execute the plan. The idea of adding more detail

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is never a bad idea. One of the things that I was even thinking about was the idea of finding a way to incorporate by link so that the audit plan stands on it own, but by link attach the risk assessment document so that that's there and readily available for everyone to see but not being a confusing component as to whether it is our audit plan. Our audit plan stands on its own, but this information was very helpful in us putting that together.

MS. CARTER-LYNCH: Okay. Thank you.

DR. LYNCH-WALSH: And, actually, to that point, a footer on the audit plan would also be helpful. Because like Carr, Riggs, Ingram has a footer identifying that it's their document. This sort of falls under the umbrella, and to Mr. De Meo's and Ms. Strauss's point, the governance and ERM, that's sort of like an umbrella that we're trying to -- you know, it's raining down all kinds of issues that we're trying to get audited, but if we don't have a better umbrella, we're always going to be getting wet and be doing the same audits over and over. So we're sort of working on things twofold, where we're trying to build a better umbrella to protect ourselves

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while doing all -- dealing with the fact that we're currently wet and getting all the audits that are in this audit plan. But purely from what -- based on the comments you just made, one of the things I would like to implement in this district is footers. Coming from an accounting background you had to identify what document each page -- yes, it has a page number, but you never know who's done it and what year they did something. So, that, I think would help distinguish this from the risk assessment document.

And then, finally, because I know we're trying to get out of here, teaching and learning, since the board prioritized safety and security, I believe the district's primary function is teaching, education. And yet under teaching and learning there -- there didn't seem, and this is neither in the risk assessment or the audit plan, it's more food for thought, is how do you audit whether what the district is doing is going to result in increased learning. So, for instance, curriculum, how do you audit the fact that kids might not be learning? The district has, I think it's 54 percent of the kids read on grade level.

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How do we monitor, audit whether everything that is being done in the academics area, if they're doing everything in compliance and following best practices? Because it seems like we never audit the very thing that is the main focus of the district.

MS. CARTER-LYNCH: Good point.

DR. LYNCH-WALSH: So for -- and, for instance, there's a school improvement plan policy that I do not believe has been updated since 2010. So that would have an impact. It sort of speaks to how important that policy must be if it's been sitting there dormant, unchanged, unlooked at, unreviewed since 2010. So it's just things like that that I'll be thinking of.

So I confess that I was focused on fund balance.

MS. FERTIG: You reminded me of something else that we have discussed this year that we've talked about trying to get a better handle on, which is the whole issue of booster clubs. If you're going to school-based issues, I think that maybe follow up on some of the conversations we've had on that.

DR. LYNCH-WALSH: We passed a motion on that

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and, actually, before I forget for the fifth time, probably yesterday -- today is Wednesday? So yesterday the county commission voted to put through to the ballot the OIG, bringing Broward schools under the county OIG. So they -- the ILA can be amended if necessary, but, basically, they should be getting that to the supervisor of elections, the deadline is June 10th, so it was down to the wire. So that should be on the ballot barring any unforeseen hiccups, which would bring employees, regardless of whether the employee is on PTA, SAC, SAF or not, it would bring all employees, elected official, appointed officials, all advisories that have delegated decision making authority or serve in an advisory capacity to one or more of the school board members or the superintendent. So that was yesterday at the county commission. So that's moving along. I just wanted to add that.

The only other thing we have today is just to review agenda planning, which is why we needed to have today, because there's a lot -- where are you, agenda planning?

MS. CARTER-LYNCH: That's number 8; right?

DR. LYNCH-WALSH: Yeah, it's the last thing.

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I mean, there's not much to say. I think, Mr. Rhodes, did you tell me that -- Healthy Vending is off but Discipline will be there?

MR. RHODES: It's looking like we may have a problem with discipline as well from simply a bandwidth perspective. I'll get some additional information and share that with you. I don't want to not complete that thought, but I did have one other thing that I wanted to say. I was about to raise my hand before that. Is it okay if I ask --

DR. LYNCH-WALSH: Yeah.

MR. RHODES: Or not really ask, I wanted just to let you know that at the board workshop we were -- I was advised to look at the list of exclusions in the ILA on page 14 of 15 for what the OIG would not be looking at in their scope. And I am currently researching, reviewing and trying to provide a comprehensive response to that question. And it goes back to what Ms. Fertig said a minute ago about booster club conversations that we've had in here because I think there are a lot of like and similar organizations out there that we'll have more information about it after I've completely

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researched to provide that answer to the board members, so I just wanted to bring that part up as well.

DR. LYNCH-WALSH: Oh, the county IG's office provided an explanation for the exclusions that I think the whole committee needs to have, what I forwarded you --

MR. RHODES: You want me to send that -- forward that email to the entire committee?

DR. LYNCH-WALSH: Yeah, to the group.

MR. RHODES: Okay.

DR. LYNCH-WALSH: Because the exclusions were a concern, because, essentially, there was language being proposed by the district to exclude booster clubs and I was like, but, why? So -- and, like I said, it would not exclude -- if you're an employee you are covered -- you would be under the authority of the county OIG regardless of what your role is because your first role is as an employee. So if you're the booster club advisor, because all clubs have advisors, so they would all be under the jurisdiction. SAC has decision making authority as they are responsible for allocating school recognition funds, school accountability funds,

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they administer the school improvement plan. And what the county IG was saying is, if it's a support organization like PTO or a PTA but somehow they got the impression that SAC is also a support organization. I'm not quite sure where they got that impression. And part of the problem is that we didn't see any of this proposed language until it went to the board on the 29th.

Mr. Naylor?

MR. NAYLOR: Yeah, did you ever get follow up on whether school accountability dollars are being given to the schools?

DR. LYNCH-WALSH: No. Not yet.

MR. NAYLOR: I've spoken to several principals who indicate that they said that they were told they were going to be getting those moneys. It was actually on agendas for SAC meetings at the beginning of the year but then was taken off in subsequent meetings. But we have not heard from -- I think we asked Ms. Marte what the status was.

DR. LYNCH-WALSH: Yeah, the school recognition funds the law is clear, but the school accountability funds it was a little less

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clear. And I did some digging myself and I couldn't come up with a clear-cut answer. But we need an answer from staff as to whether schools are still getting the school accountability funds. School recognition is clear, but not the accountability funds that used to be based on 10 or $5 per student.

MR. NAYLOR: $5.

DR. LYNCH-WALSH: $5 per student per FTE?

MR. NAYLOR: Yeah, per weighted FTE.

MS. ARCESE: I would have to go back to the minutes. I thought Mrs. Marte did bring us something back. I'll have to go back to the minutes and see if it's in there.

MR. NAYLOR: She said definitely, no, but then we were going out and doing our own research. I went back and reviewed some of the agendas for the SAC meetings that I go to and it was on the agendas at the beginning of the year, but I don't know if there was subsequent guidance after that.

DR. LYNCH-WALSH: Yeah, when you say no to something around here, if you don't have the attached receipt it doesn't necessarily mean that it's no to me. I think you have an accounting

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background, we kind of like supporting documents.

MS. ARCESE: We can follow up.

MR. NAYLOR: Thank you.

DR. LYNCH-WALSH: Yeah. So if we could get that for the last meeting, that way it's not hanging out there, the school accountability funds issue.

MS. FERTIG: So what is on the agenda for the 20th?

DR. LYNCH-WALSH: For the 20th we have the follow-up on proposed audit plan, any final thoughts. Internal funds, that should be the last of -- you have to get to 90 percent? Yes, so that. RSM Roofing, which is where we would expect to hear about the replacement for ISS, because that's the building department, permitting and inspection software that I can't even -- no to Healthy Vending, maybe to Discipline, Property & Inventory, and then Policy 3202, Disposal of Surplus and/or Obsolete Property Discussion, B Stock. Is there anything on that? Because that's a holdover from earlier this year.

MS. FERTIG: A long time ago.

DR. LYNCH-WALSH: Right.

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MR. RHODES: Please remind me? I'm -- I'm not sure what the follow-up is on that.

DR. LYNCH-WALSH: It's been an agenda item that we've just been bumping forward, but they were supposed to come back because B Stock has -- if you can't sell the stuff you're stuck with the stuff and we were looking to get rid of things. Because you have schools that are housing -- using portables to house garbage and we're trying to get rid of portables. Their argument is, oh, but I need it for storage. But it's all trash. So why don't you just take -- get it to B Stock? Oh, well, B Stock is full. Why can't we get stuff out of B Stock? Well, because we can't get rid of it. So we need to get the stuff out of B Stock so people can stop hoarding in portables and everywhere else. Or just take it from the portables.

MS. FERTIG: It was on the agenda many months ago.

MR. RHODES: That's what I'm asking. I'm thinking I missed the beginning of the story. I got into the middle of the story and didn't have enough context. So I'll work toward getting some more context on that, as well.

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DR. LYNCH-WALSH: It ties back to the policy. But the larger discussion started probably last year or the year before about reducing administrative space and we never got a follow-up on that. But it always ties in because there's a lot of space being used to house trash. And the state allows you to dispose of things that nobody wants to buy. But I don't know that we're doing that. If I go to B Stock I might very well bump into the same pieces of equipment that were there when I went there over COVID with Nora Rupert. And I hope that's not the case, but there were things from the '50s, practically, sitting there.

MS. FERTIG: I think you might still find the same stuff.

DR. LYNCH-WALSH: I hope not because there's no use for it. So anyway -- all right. Any other comments? Or I need a motion.

MS. FERTIG: Move to adjourn.

DR. LYNCH-WALSH: Moved by Fertig. Anyone else want to get in on it.

MS. CARTER-LYNCH: I'll second it, but, as you all know, we don't have to do that; right?

DR. LYNCH-WALSH: Oh, did we lose quorum? Yeah, no, I know.

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All right. All right. All in favor of adjourning?

COMMITTEE MEMBERS: Aye.

DR. LYNCH-WALSH: All right. Thank you guys. Thanks for the cheesecake.

MR. RHODES: Happy Birthday.

MR. MAYERSOHN: Happy Birthday, Nathalie.

DR. LYNCH-WALSH: Oh, thank you.

(Meeting was concluded at 12:04 p.m.)

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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 17th day of June, 2024, Fort Lauderdale, Broward County, Florida.

TIMOTHY R. BASS
Court Reporter

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