

Page 1

SCHOOL BOARD OF BROWARD COUNTY
SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

THURSDAY, MAY 9, 2024
9:31 A.M. - 11:56 A.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 202
Fort Lauderdale, FL 33301

Page 3

Thereupon, the following proceedings were had:

DR. LYNCH-WALSH: Good morning everybody. I guess, are we ready to start? It looks like we have a bunch of people here. Are we missing anybody? A few.

Mr. Rhodes?

MR. TURSO: Excuse me, Madam Chair. Jaclyn, if you can't unmute, it might be because the phone or whatever you're using doesn't have microphone permissions.

DR. LYNCH-WALSH: All right. Well, let's go ahead and start. We'll sort out our technical issues. Mr. -- Mr. Rhodes, are you here?

MR. RHODES: Yes, I am.

DR. LYNCH-WALSH: Okay. Just checking.

All right. So let me go ahead and call this Thursday, May 9th Meeting -- Special Meeting of the Audit Committee to order at 9:31 a.m.

First up is the Pledge of Allegiance. I will not stand because that doesn't work well on Teams.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Okay. Thank you. I love the flag on Teams.

Page 2

COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MR. ANDREW MEDVIN
MS. JACLYN STRAUSS
MR. PETER TURSO
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. ELENA PRITYKINA, Task-Assigned Manager, Operations
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MR. BRYAN ERHARD, System Support Specialist II
MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B
MS. ELIZABETH F. GABAY, Auditor III, Internal Funds
MR. JEREMIAH L. CARTER, Auditor III, BTA
MS. MARCIA D. ROSENTHAL, Auditor III, Facilities
DISTRICT STAFF:
DR. JERMAINE FLEMING, Deputy Superintendent, Teaching/Learning
MR. ERNIE LOZANO, Director, Behavioral Threat Assessment
DR. JOSIAH PHILLIPS, Chief Information Officer
MRS. JUDITH MARTE, Deputy Superintendent, Operations

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting
BECON Broadcast
NRO Admin Mtg
Linda Ferrara
Carolyn Krohn

Page 4

1 All right. Mr. Rhodes, can we do a roll
2 call?

3 MR. RHODES: Indeed. Ruth Carter-Lynch?
4 (No response.)

5 MR. RHODES: Okay. Rebecca Dahl?
6 (No response.)

7 MR. RHODES: Anthony De Meo?
8 (No response.)

9 MR. RHODES: Mary Fertig?
10 (No response.)

11 MR. RHODES: Dr. Nathalie Lynch-Walsh?
12 DR. LYNCH-WALSH: Here.

13 MR. RHODES: Rob Mayersohn?
14 (No response.)

15 MR. RHODES: Andrew Medvin?
16 MR. MEDVIN: Here.

17 MR. RHODES: Pavel Menzul?
18 (No response.)

19 MR. RHODES: Lew Naylor?
20 MR. NAYLOR: Here.

21 MR. RHODES: Phyllis Shaw?
22 (No response.)

23 MR. RHODES: Jaclyn Strauss?

24 MR. TURSO: She's here but she has no audio.

25 MR. RHODES: Okay. I'll go ahead and mark

Page 5

1 that.

2 And then Peter Turso?

3 MR. TURSO: Here.

4 MR. RHODES: All right. That concludes roll
5 call.

6 DR. LYNCH-WALSH: Okay. Thank you very much.
7 It just occurred to me, we used to, when we
8 had traditional minutes, it would list who
9 attended and who wasn't in attendance and the
10 district's been requesting that from other
11 committees. So at some point maybe for the
12 coming school year we need to start doing that
13 again, I think.

14 Oh, it looks like Ruth is here.

15 MR. RHODES: All right. I'll notate that.

16 DR. LYNCH-WALSH: I see her.

17 Good morning. All right. You're muted, but
18 good morning.

19 All right. So we can't vote, so I put
20 approval just out of -- because I'm used to
21 putting approval of the agenda, but, basically,
22 we can't vote on Teams, so the agenda is what the
23 agenda is.

24 Do we have any members of the public on-line
25 to comment in general or anything specific?

Page 7

1 pull that up on screen; right?

2 MR. RHODES: I see it on screen here, but I'm
3 not certain who put that up.

4 MS. ARCESE: I don't see it on screen.

5 DR. LYNCH-WALSH: Yeah, I don't see it
6 either.

7 MR. RHODES: Well, hold on one second. You
8 know why? I just realized why. Because when I
9 opened that document it covered my screen and I
10 thought that was on screen. Yet another rookie
11 mistake.

12 So, Ali or Elena, would you be able to put
13 that up on the screen so that you can walk us
14 through at the pace that you'd like to present
15 and follow-up with audit committee members
16 questions?

17 MS. ARCESE: So, yes, I can just introduce
18 the report and then I will hand it over to Ms.
19 Pritykina so that she is able to give more detail
20 as, obviously, she is the manager of both of
21 those projects. So the first report that we're
22 going to look at from that is the Behavioral
23 Threat Assessment Training Program. This is more
24 or less traditionally from prior audits. This
25 was the training people did, usually the first

Page 6

1 MS. CARTER-LYNCH: Hi. I'm unmuted. Thanks.
2 But, now, I'll mute again.

3 DR. LYNCH-WALSH: Okay.

4 MR. RHODES: And I am unaware of any members
5 of the public and we were not contacted by any
6 prior to this meeting.

7 DR. LYNCH-WALSH: Okay. Thank you. I don't
8 see anybody.

9 All right. So then I think we are up to the
10 first item. So, Mr. Rhodes, I was going to have
11 you and staff drive the bus on -- on this. So if
12 you guys want to pull up the presentation or the
13 first report? Which we have the BTA Training
14 Program for School Year 23-24 and then -- let's
15 see. And then the July '23 to December '24 --
16 oh, sorry, July '23 through December '23 is what
17 that should say. So those -- which report do you
18 guys want to do first.

19 MR. RHODES: We have scheduled for the
20 training program first and then we'll go into --
21 and then we'll go into the monitoring plan.
22 We -- I'll begin this by handing it over to Elena
23 with Ali also providing any additional
24 information that Elena would turn over to her.

25 DR. LYNCH-WALSH: Okay. So they're going to

Page 8

1 set of attributes that were tested in the past.
2 So we looked from July of 2023 to December of
3 2023 to look at the requirements based on the
4 district's requirements and what the state
5 requires and we tried to ensure that those were
6 in place.

7 Overall, it appears that the entire, just
8 based on the sample that we looked at, so we
9 looked at all 226 locations, slash, schools, and
10 one center. And so based on all of that
11 information I'm just going to scroll down to the
12 summary where it shows that all complied. So the
13 schools were able to -- and, again, Ms. Pritykina
14 can give more detail on all of the different
15 components and what that means, but, ultimately,
16 we do have -- we did provide one recommendation
17 where there was consistency and more or less
18 unity throughout the district as far as what the
19 requirements are. And, obviously, the Behavioral
20 Threat Assessment Team provided a response that
21 they would be making sure that in the upcoming
22 school year that there -- that the requirements
23 is what those prior trainings would be. And,
24 again, Ms. Pritykina if you want to go ahead -- I
25 can start at the beginning, if you want to do

Page 9

1 just a quick summary of what the report overall,
2 what you have done.

3 MS. PRITYKINA: I'm sorry, Ali, I was hearing
4 you very -- the quality of the way it was
5 transmitted, I didn't -- so could you please
6 repeat what you want me to do, describe what, the
7 whole audit or specific things?

8 MS. ARCESE: Yeah, pretty much give an
9 overview of the results.

10 MS. PRITYKINA: Okay. Yes. So, basically,
11 what we did, we concentrated not really on the
12 BTA process, itself, on the threat assessments
13 themselves, but on the items that are required
14 for the district to be done at the beginning of
15 the school year. So, basically, this is all the
16 training for the teams, the assigning, first
17 assigning the BTA teams for each school, and the
18 schools should be consistent of the required
19 members. And then all the teams needed to have
20 the training before the school year began, of the
21 many new team members, within the 90 days of
22 their assignment. And also we were going by the
23 policy that was affected at the beginning of the
24 school year, but keeping in mind the new upcoming
25 law that was effective from January 1st. So we

Page 11

1 MR. NAYLOR: How is the training offered?

2 DR. LYNCH-WALSH: Well, which level, Lew?

3 MR. NAYLOR: Well, they're talking about the
4 required training for all the BTA members, the
5 team members.

6 DR. LYNCH-WALSH: Gotcha.

7 MR. LOZANO: Yeah, so I could -- good morning
8 everybody. Ernie Lozano, Director of Behavioral
9 Threat Management in Broward County Public
10 Schools.

11 So, again, to prepare for January 1st, 2024
12 we had to retrain the entire district on the new
13 Florida model. From that time period we probably
14 trained over 4,000 individuals. Not only did we
15 train the four required members of the team, we
16 also included -- in Broward County we trained
17 every school administrator, every guidance
18 counselor, every social worker, every
19 psychologist. Because this work is important.
20 And even if you weren't serving on the
21 school-based team, you may be a district person
22 who may need to support a team, so you needed to
23 be in training. So we ran full-day face-to-face
24 trainings from August through December. We were
25 pretty much running them daily to retrain the

Page 10

1 did -- the BTA department asked us to include
2 certain things that were not necessarily in the
3 policy at the time. And this is actually to
4 verify that the team assignments were consistent
5 with the new upcoming law. And there are certain
6 things, like, for example, the emergency rule
7 that required the district to have a district
8 threat management coordinator assigned by July
9 1st. So those things in preparation for
10 transition to the new rule, we looked at those as
11 well.

12 So, again, this was just concentrated on the
13 assignment of the teams and training of the
14 teams. And then the next step was to look at the
15 BTA training of the teams and the actual student
16 community. And so, basically, the first
17 attributes that we used to have in the prior
18 audit, we concentrated on them in this particular
19 audit.

20 Are there any questions?

21 DR. LYNCH-WALSH: Do you guys have any
22 questions? Because I have a couple. I want to
23 give other people a chance.

24 MR. NAYLOR: Nathalie?

25 DR. LYNCH-WALSH: Lew, is that you?

Page 12

1 entire district. And then our principals, vice
2 chairs and chairs had to do an additional
3 four-hour role-specific training that we also did
4 face to face. So our principals, chairs and vice
5 chairs pretty much did a full day and another
6 four-hour training to be fully certified. And
7 then your school-based team members had to do a
8 full-day face-to-face training.

9 MR. NAYLOR: Thank you.

10 MR. LOZANO: You're welcome.

11 DR. LYNCH-WALSH: Did that answer your
12 question, Lew?

13 MR. NAYLOR: Yes. Thanks. Just a second
14 follow-up. Is there a training provided -- I
15 know that each district has it's own BTA program?

16 MR. LOZANO: No.

17 MR. NAYLOR: No?

18 MR. LOZANO: Yeah, so it's state statute.
19 It's State Rule 6A.10019. And all districts in
20 Florida have to implement the Florida model, and
21 those are the required state trainings. So we
22 can't change their trainings.

23 MR. NAYLOR: Okay. That was my question.
24 Thank you.

25 MR. LOZANO: Those trainings are developed by

<p style="text-align: right;">Page 13</p> <p>1 the State of Florida.</p> <p>2 DR. LYNCH-WALSH: Okay. Anyone else have a</p> <p>3 question?</p> <p>4 (No response.)</p> <p>5 DR. LYNCH-WALSH: All right. I have a couple</p> <p>6 of questions on training. Because I guess this</p> <p>7 is all on training. On page 7, and I'm trying to</p> <p>8 follow, because I usually rely on Mr. Mayersohn</p> <p>9 for BTA questions, but 7a, 7b, 7c, so the</p> <p>10 question was, did the school orient students</p> <p>11 annually, and all three of these have checkmarks.</p> <p>12 But then there are process improvement</p> <p>13 recommendations. It says the delivery methods</p> <p>14 and content and consider creating a uniform grade</p> <p>15 level specific content and mandated delivery</p> <p>16 format.</p> <p>17 So then when I started scanning the</p> <p>18 responses, the response to recommendation 1 says</p> <p>19 that by July 1 they'll provide uniform,</p> <p>20 age-appropriate content in recognizing behaviors.</p> <p>21 What format will that be?</p> <p>22 MR. LOZANO: So we have videos. So we have</p> <p>23 created, See Something Say Something videos that</p> <p>24 include threat awareness and threat reporting,</p> <p>25 the programs we use in Broward County. We are</p>	<p style="text-align: right;">Page 15</p> <p>1 that the kids do not find them effective.</p> <p>2 MR. LOZANO: So, again, with the video you're</p> <p>3 going to have staff presenting. That video is</p> <p>4 one piece of their beginning of the year</p> <p>5 orientation with students. And we're going to</p> <p>6 have to continue throughout the year, to exactly</p> <p>7 what you're saying, provide opportunities to have</p> <p>8 conversations with students and staff. Because</p> <p>9 just doing it at the beginning -- and like right</p> <p>10 now, right, we're a few weeks away, it's</p> <p>11 important right now to remind students the</p> <p>12 importance of even making false threats; right?</p> <p>13 And making sure students understand their</p> <p>14 supports we have in the district to support</p> <p>15 students with mental health through the summer.</p> <p>16 So we have to work with our guidance</p> <p>17 counselors and our school-base teams to do</p> <p>18 exactly what you said, provide some hands-on --</p> <p>19 DR. LYNCH-WALSH: Interactive.</p> <p>20 MR. LOZANO: Correct. For our students.</p> <p>21 MR. TURSO: Madam Chair?</p> <p>22 MR. RHODES: Yes. Is there a hand up?</p> <p>23 MR. TURSO: Yeah. Well, it's a proverbial</p> <p>24 hand. It's Peter Turso. I have -- I have a</p> <p>25 question on this for -- for Mr. Lozano.</p>
<p style="text-align: right;">Page 14</p> <p>1 working with, gosh, I want to say their title</p> <p>2 right, Student Climate Equity and Diversity,</p> <p>3 because there's also requirements they have to do</p> <p>4 to orient students to the code of conduct. And</p> <p>5 in one of the new state statutes we have to</p> <p>6 orient students within the first five days of the</p> <p>7 school year. So we are creating a uniform</p> <p>8 presentation for all schools to use so that we</p> <p>9 deliver a consistent message on this work.</p> <p>10 Because that was kind of again, now, where</p> <p>11 schools were kind of taking our programs but</p> <p>12 putting together their own presentations. So we</p> <p>13 want to just make sure for consistency purposes</p> <p>14 as we move into next school year every student</p> <p>15 receives the same message in Broward County</p> <p>16 Public Schools.</p> <p>17 DR. LYNCH-WALSH: Okay. So thank you for</p> <p>18 that. As a mother of two teenagers, one is a</p> <p>19 junior and one is just finishing her first year</p> <p>20 in college, the one that already completed</p> <p>21 Broward schools would complain about the videos,</p> <p>22 not necessarily for this, but for other subjects.</p> <p>23 So beyond videos, because I would think something</p> <p>24 hands on, scenarios, are there plans for</p> <p>25 something beyond videos? Because I can tell you</p>	<p style="text-align: right;">Page 16</p> <p>1 DR. LYNCH-WALSH: Okay. But on the student</p> <p>2 training?</p> <p>3 MR. TURSO: Same exact. Oh, yeah, right</p> <p>4 where you were with your own children, same exact</p> <p>5 problem.</p> <p>6 DR. LYNCH-WALSH: Okay.</p> <p>7 MR. TURSO: So I think Dr. Walsh hit it on</p> <p>8 the head where, so we have these videos and our</p> <p>9 kids watch the videos, whoever's watching the</p> <p>10 videos for that matter, that's great, but I can</p> <p>11 watch a video on how to build a thermonuclear</p> <p>12 reactor but I might not understand it.</p> <p>13 Is there anything done to gauge if this video</p> <p>14 is, actually, being absorbed? Because, like I</p> <p>15 said, and like Dr. Walsh said, we can watch</p> <p>16 videos, but is there a measure beyond that?</p> <p>17 MR. LOZANO: So this is great feedback for us</p> <p>18 as we develop this part. So we will look to kind</p> <p>19 of add to get some feedback and get some type of</p> <p>20 follow-up activity to gauge the understanding of</p> <p>21 the material and presentations we put together.</p> <p>22 That's great advice.</p> <p>23 MR. TURSO: Okay. Thank you.</p> <p>24 DR. LYNCH-WALSH: And that goes across the</p> <p>25 board. I mean, I would treat this -- this is an</p>

<p style="text-align: right;">Page 17</p> <p>1 institution of learning, so I would treat this, I 2 would have a rubric, activities, assessments. 3 It's all -- to me, this is all learning, because 4 it's training, which is just another word for 5 teaching with the goal being some expected 6 learning outcomes. Because I notice the 7 recommendations speak to the student orientation 8 and then the timing, like specific due dates, 9 which I think you've addressed. But then 7b 10 talks about orienting staff. And since their 11 observation about the delivery methods and 12 content of the student orientation varying among 13 the schools and grade levels, will there be 14 uniform training for staff and the community 15 together? 16 MR. LOZANO: I should put this -- I should 17 put this group on the state committee. So the 18 state is developing a uniform training for all 19 districts to use with staff that we should have 20 at the beginning of this school year to, again, 21 provide a uniform message to all staff in the 22 State of Florida on the effective implementation 23 of the Florida model and then we will have to, 24 obviously, add some additional content to be 25 Broward specific with our specific programs. So</p>	<p style="text-align: right;">Page 19</p> <p>1 questions. 2 I admit that I might not have read through -- 3 well, there's not too much in here, so those were 4 my main things, was the training. And -- 5 MR. LOZANO: I think a hand just popped up. 6 DR. LYNCH-WALSH: A hand just went up? Okay. 7 Oh, it's Mr. Mayersohn. Yes, Mr. Mayersohn. 8 MR. MAYERSOHN: How are you? How is 9 everybody? 10 DR. LYNCH-WALSH: Alive. 11 MR. MAYERSOHN: Yeah. So Mr. Lozano, I've 12 got a question for you. So looking in the backup 13 you have the 2023-2024 procedure manual. Is 14 there a manual for the 2024-2025 year or is there 15 none because it goes to the state plan? 16 MR. LOZANO: Yeah, so right now we use the -- 17 all districts have to use -- the state has their 18 procedure manual. So what we are looking to do 19 is add some appendices, because we can't change 20 any of the language that the state has. But for 21 our Broward specific processes moving into 24-25 22 we want to clearly define process and procedures 23 for, again, how to document a behavior threat 24 assessment monthly meeting. 25 MR. MAYERSOHN: Right. Well, for instance,</p>
<p style="text-align: right;">Page 18</p> <p>1 there is a uniform presentation coming from the 2 state and their goal is to have it to us prior to 3 the start of this upcoming school year. 4 DR. LYNCH-WALSH: Okay. And then for the 5 community -- like the volunteers that are in the 6 school, you have people that volunteer in the 7 school, you have SAC, SAF, PTA, would the 8 training for those -- I know they're not 9 mandated, because that was one of the things that 10 we were concerned about when the policy was being 11 developed, that volunteers were being held 12 accountable for not reporting something without 13 even having an idea of how to identify the thing 14 that they're being told they have to report. So 15 what -- will the training be similar to staff or, 16 you know, for the adults as opposed to the kids, 17 you know, the non-staff adults, the school 18 community? 19 MR. LOZANO: Yeah, I think that video should 20 be appropriate for all. So I haven't seen it 21 yet, but we -- between the one for 22 students/staff, we will need to have a 23 coordinated presentation that we deliver to our 24 volunteers in our school communities. 25 DR. LYNCH-WALSH: Okay. So those were my</p>	<p style="text-align: right;">Page 20</p> <p>1 like -- that's my point. I mean, the monthly 2 meetings that you have, so that staff knows that 3 they need to meet monthly, that they need to 4 document the meeting monthly, and that -- I mean, 5 my opinion is you should -- you should have a 6 requirement that by such and such a date those 7 meetings are scheduled. So that if you need to 8 intervene, if you see a school that's having 9 trouble, you guys can hop on a monthly meeting to 10 help them, you know, get a better understanding 11 of how they need either to report, identify, or 12 whatever the case may be. 13 MR. LOZANO: Yeah, we do that -- we do that 14 now. We monitor -- as the department we monitor 15 all the schools' monthly meetings. We verify 16 that members that are supposed to be there are 17 present and we also verify that they discussed 18 all students who have an active plan and review 19 those plans and those students each month. So 20 we're actively doing that work pretty much every 21 day. 22 MR. MAYERSOHN: Right. Is this -- is this 23 documented or is it not documented? Like, do you 24 show that -- have a documentation that -- 25 MR. LOZANO: Emergency Suite is the platform</p>

Page 21

1 we use, and all schools document. And then we
2 have a platform for our charter schools and all
3 our charter schools document their monthly
4 meetings and --

5 DR. LYNCH-WALSH: Uh-oh.

6 MR. MAYERSOHN: Is that him or me?

7 DR. LYNCH-WALSH: It might be him. It might
8 be Mr. Lozano. Because we're all here.

9 MR. TURSO: We lost you, Mr. Lozano.

10 MR. LOZANO: Can you hear me now?

11 MR. TURSO: Yes.

12 DR. LYNCH-WALSH: Yes.

13 MR. LOZANO: We -- Yes, we monitor through
14 two platforms, one for our traditional schools
15 and one for our charter schools. All schools'
16 monthly meetings, that their members are present
17 and that they have reviewed all the students on
18 active plans and they're implementing the
19 supports they've put in the plan with fidelity.

20 MR. MAYERSOHN: Okay. So I guess -- so I
21 guess at that point that it is monitored if it
22 was in the audit plan or the audit group wanted
23 to take a look and see, you know, here's a --
24 although it may not be -- I don't know. Is it
25 part of the attributes to review?

Page 23

1 I would just be more direct.

2 And then as far as threats, is a bomb threat
3 a type of threat that could be made that the BTA
4 team would have to evaluate?

5 MR. LOZANO: 100 percent. We evaluate all of
6 those as well.

7 DR. LYNCH-WALSH: And the reason I ask that,
8 and I'm going to share my screen a second, is at
9 DAC last night we had, someone from Discipline
10 was there, and she mentioned the word "bomb",
11 which triggered me because there are all these
12 safety & security policies. This one, the bomb
13 threat procedure, hasn't been touched since 1991.
14 And I'm just wondering, who's responsible for all
15 of these safety & security policies and
16 procedures being updated?

17 MR. LOZANO: Yeah, so that would be SSEP, not
18 necessarily the BTA Department. Although, we
19 would probably have a hand in this. So I would
20 say the point of contact for this would be Mr. La
21 Rosa, the Director of Safety & Security. And Kim
22 Johnson.

23 DR. LYNCH-WALSH: All right. Who is Kim
24 Johnson?

25 MR. LOZANO: She is right now the Director of

Page 22

1 MR. LOZANO: Yeah. So that's the second
2 piece. We are going to get to that next because
3 that was part of the monitoring plan audit. So
4 we'll kind of get to that in the next iteration
5 of conversation.

6 MR. MAYERSOHN: Okay. All right. I'm good.

7 DR. LYNCH-WALSH: You're good? Okay.

8 I don't see any other hands up, but I have
9 two last things. On page 8 in the process
10 improvement recommendation, one of the
11 recommendations is written, the OCA recommends
12 that the District establish. The other one says
13 the District could consider creating a uniform
14 grade-specific content. Now, obviously, they're
15 saying that they're going to go ahead and do
16 that, but I think the recommendations need to be
17 written consistently. And there's no ambiguity
18 in the OCA recommends, where there is ambiguity
19 in the District could consider. If it were me,
20 I'd go with the OCA recommends. They're either
21 going to do it, not do it, in their response.
22 But when you say could consider, that's a little
23 weaker than a straight-up recommendation.
24 Because it is labeled recommendations. And the
25 thing being recommended makes complete sense. So

Page 24

1 Student Support in SSEP. So she -- she puts
2 together our, like, tabletop drills for schools;
3 she monitors their fire drills; their safety
4 drills; their active assailant drills.

5 DR. LYNCH-WALSH: Okay.

6 MR. LOZANO: So she's the director. She's
7 like -- she works side by side with La Rosa.

8 DR. LYNCH-WALSH: Uh-huh. Okay. Yeah, I was
9 just wondering, because there's a policy review
10 project going on and there are a handful of other
11 safety & security related policies and I don't
12 believe they've been updated either. So it's --
13 so -- and then if you Google bomb threat policy
14 or bomb threat procedures, out, you know, just on
15 Googling, Homeland Security, I think cyber
16 security agency pops up and everybody seems to
17 have adopted the same checklist except us. So
18 bomb threat procedure, it's, you know, the first
19 thing that pops up. And it's all the same
20 checklist. Like nobody's trying to reinvent --
21 this one. It doesn't pop up on that one. Hold
22 on. No one's trying to reinvent the wheel. It's
23 the same one that everyone's using. So this
24 would seem to be like an easy fix and it's
25 readily available on the Internet. But -- and

<p style="text-align: right;">Page 25</p> <p>1 you could make it a fillable form as opposed to a</p> <p>2 piece of paper. But I'm just kind of curious as</p> <p>3 to why these haven't been prioritized given the</p> <p>4 importance of these -- and there are other --</p> <p>5 like that's just one type of threat. What are we</p> <p>6 doing for other types of threats is what I would</p> <p>7 be curious to see. So I guess we'll follow up on</p> <p>8 that so we have an answer before the 16th, when,</p> <p>9 if we have any -- if we're going to do any</p> <p>10 motions, they would come on the 16th.</p> <p>11 All right. So I think we're good for moving</p> <p>12 to the next report.</p> <p>13 MR. RHODES: Dr. Lynch-Walsh, can I make a</p> <p>14 comment, please?</p> <p>15 DR. LYNCH-WALSH: Sure.</p> <p>16 MR. RHODES: I just wanted to let you know</p> <p>17 that your comment regarding the use of the</p> <p>18 verbiage, the OCA recommends, that's more active</p> <p>19 voice and that will be communicated to the entire</p> <p>20 staff for any report that comes out of this</p> <p>21 office.</p> <p>22 DR. LYNCH-WALSH: Okay. Sounds good to me.</p> <p>23 All right. So who's driving on the second</p> <p>24 report and do they want to share?</p> <p>25 MS. ARCESE: Good morning again. So this is</p>	<p style="text-align: right;">Page 27</p> <p>1 percent to 20 percent.</p> <p>2 MS. PRITYKINA: Yes. Yes.</p> <p>3 DR. LYNCH-WALSH: So is there an explanation</p> <p>4 for why -- because I believe this area continues</p> <p>5 to be problematic. We'd have to go back further.</p> <p>6 And so you have 7 -- 7 failed this time as</p> <p>7 opposed to -- well, that's -- wait, you only</p> <p>8 looked at 7?</p> <p>9 MS. PRITYKINA: No, we looked at 35 and 7 of</p> <p>10 35 had some issues with the documentation of</p> <p>11 either logs or CPS, the Collaborative Problem</p> <p>12 Solving team agendas or missing school-based</p> <p>13 counseling referrals. So the 7 is actually a</p> <p>14 combination of all different things that were</p> <p>15 assigned on the monitoring plan and some of them</p> <p>16 were missing a piece of information. So, for</p> <p>17 example, if you had monthly logs and one or two</p> <p>18 days were missing, we would consider that an</p> <p>19 exception.</p> <p>20 DR. LYNCH-WALSH: Right. Okay.</p> <p>21 MS. ARCESE: There's a more -- more</p> <p>22 explanation on the finding on observation number</p> <p>23 2 where it gives more specific examples of the</p> <p>24 failures.</p> <p>25 DR. LYNCH-WALSH: What pages -- what are we</p>
<p style="text-align: right;">Page 26</p> <p>1 the second report for the Behavioral Threat</p> <p>2 Assessment. This was focused on monitoring plans</p> <p>3 from the period of July 1 of 2023 through October</p> <p>4 of 2023, and they were traced through December of</p> <p>5 2023. The sample size was 35 monitoring plans,</p> <p>6 of which -- and I'll scroll down so that I can</p> <p>7 show -- 35 monitoring plans of which 26 were</p> <p>8 considered very serious. That was all of the</p> <p>9 very serious threats that were identified in this</p> <p>10 period. And an additional nine monitoring plans</p> <p>11 that consisted of serious threats. So the sample</p> <p>12 focused on very serious and serious.</p> <p>13 So the results, ultimately, we did find</p> <p>14 findings and so that information is within the</p> <p>15 report. I don't know if Ms. Pritykina wants to</p> <p>16 add any additional content to that, but I just</p> <p>17 wanted to give a summary of the report as a</p> <p>18 whole.</p> <p>19 DR. LYNCH-WALSH: All right. Thank you.</p> <p>20 Does anyone have any questions or does staff have</p> <p>21 anything you want to add? I'm scrolling through</p> <p>22 this. I saw 43 percent.</p> <p>23 MS. PRITYKINA: That is a comparison to the</p> <p>24 prior audit on page --</p> <p>25 DR. LYNCH-WALSH: So we have gone from 43</p>	<p style="text-align: right;">Page 28</p> <p>1 looking at?</p> <p>2 MS. ARCESE: That's page 11.</p> <p>3 DR. LYNCH-WALSH: 11; okay. My copy's in</p> <p>4 black and white so sometimes it's difficult to --</p> <p>5 so does anyone have -- does anyone have any</p> <p>6 specific questions?</p> <p>7 MR. NAYLOR: Nathalie?</p> <p>8 DR. LYNCH-WALSH: Yes, Lew?</p> <p>9 MR. NAYLOR: Just a question. I see that</p> <p>10 there's some comments about variances between</p> <p>11 Pinnacle and TERMS attendance records and I'm</p> <p>12 wondering if the implementation of the new Focus</p> <p>13 app will alleviate some of those problems?</p> <p>14 MR. LOZANO: It should, because it's the same</p> <p>15 system. So both of those attendances will now</p> <p>16 sit in -- like Gradebook is Pinnacle and</p> <p>17 attendance is TERMS, whereas now both of those</p> <p>18 symptoms sit under Focus. So the system should</p> <p>19 be uniform. So as we move into next year we're</p> <p>20 all hopeful, just like you just said, that it</p> <p>21 will alleviate the discrepancy in the</p> <p>22 recordkeeping.</p> <p>23 MR. NAYLOR: Thank you. And just a</p> <p>24 housekeeping question. I see on here a</p> <p>25 completion date of March of '23. Is that a</p>

Page 29

1 scrivener's error or is that when this stuff was
2 done?

3 MS. PRITYKINA: I'm sorry, I don't see --

4 MR. NAYLOR: If you look at any in those --
5 in that table, any of the stuff was completed
6 March 21st of '23, I think. Is that -- is that
7 when this stuff was --

8 DR. LYNCH-WALSH: That's the last time they
9 looked compared to July through December of '23.

10 MR. NAYLOR: Okay. Thank you for the
11 clarification.

12 DR. LYNCH-WALSH: Yeah, it's coming back to
13 me. Because they filled it -- so the only months
14 we don't have results for is May and June of '23,
15 which --

16 MR. LOZANO: Correct.

17 DR. LYNCH-WALSH: Right. So that's kind of
18 moot at this point because then we started a
19 whole new system. So then the next audit would
20 then look at, you know, once everything kicked in
21 this January.

22 All right. I do not see any hands raised,
23 which would suggest nobody has questions or
24 comments. When would the -- when's the next
25 period, refresh my memory, that we're looking at?

Page 31

1 really weird, you not having audio, but I don't
2 see anything in the chat. So I think we're good
3 on that.

4 What would be -- so if you're looking at
5 January 1 through March 31st, when would we
6 get -- when would we get that, the March results?

7 MS. ARCESE: So we are hoping that either by
8 June or depending on what is available to --
9 because there's a lot of reports and I know that
10 Mr. Rhodes is trying to accommodate that. If not
11 June, then whatever that next audit committee
12 date would be. But, yeah, we're ready to move
13 forward because the next report, we would like to
14 have it presented.

15 DR. LYNCH-WALSH: Yeah, I think we have a
16 packed agenda for June and this was not scheduled
17 initially. So unless we did a special meeting to
18 go over BTAs, that way we do it before the summer
19 kicks in if there's anything that needs to be
20 addressed prior to the start of the school year,
21 but we can talk about that some more at the
22 regular meeting once people marinate on it. So
23 I'm good on those.

24 All right. So I guess we're good to move on
25 to the next item. Thank you.

Page 30

1 Like what timeframe would the next audit cover?

2 MS. ARCESE: I believe they are finalized,
3 they're in the finalization of the attributes
4 that were not tested as of yet, so it's -- and,
5 Elena, do you want to give more insight on that?

6 MS. PRITYKINA: Yeah, I was just going to ask
7 you if you want me to go over that. We actually
8 are in process of getting the results from the
9 fieldwork that we've done and we took a period
10 beginning January 1st through March 31st of this
11 year. And this is on the new Florida model
12 procedures. So, we did -- we have a meeting
13 coming up with the BTA Department about the
14 findings and we're hoping to finish it soon. So
15 that's going to be just the documentation process
16 of the actual assessments of the threats and
17 concerning behaviors.

18 And, again, this new model, it's not only
19 threats, it's actually concerning behaviors so it
20 could be different things included in there.
21 It's a slightly different approach.

22 DR. LYNCH-WALSH: Thank you. All right. I
23 think because everything changed and I don't see
24 that Jaclyn -- I don't see anything in the
25 chat -- Jaclyn, do you have anything? This is

Page 32

1 MS. ARCESE: Thank you.

2 DR. LYNCH-WALSH: All right. So next up we
3 have the proposed audit plan for Fiscal Year 25
4 and we wanted to start with a look back at the
5 Fiscal Year 24 Audit Plan, and then, of course,
6 the risk assessment, which there should be a
7 link -- is there a link to that, Mr. Rhodes?
8 Where did we leave off with that?

9 MR. RHODES: I'm sorry, I was pulling up the
10 prior audit plan. What are you looking for a
11 link for?

12 DR. LYNCH-WALSH: Oh, it's there. The
13 District-Wide Risk Assessment.

14 MR. RHODES: Yeah, that's there.

15 DR. LYNCH-WALSH: Okay. I was just making
16 sure. And then you said you were pulling up
17 Fiscal Year 24. So, Mr. Rhodes, would you like
18 to go over A and B?

19 MR. RHODES: Sure.

20 DR. LYNCH-WALSH: The audit plan from Fiscal
21 Year 20 -- I know you didn't do it, you're not
22 responsible for it, but I'm sure you reviewed it.

23 MR. RHODES: Yeah, let me share my -- my
24 screen.

25 DR. LYNCH-WALSH: Great.

<p style="text-align: right;">Page 33</p> <p>1 MR. RHODES: Okay. So can everybody see 2 that? 3 MR. NAYLOR: Yes. 4 DR. LYNCH-WALSH: Yes. 5 MR. RHODES: Is it large enough for everyone 6 to read? 7 DR. LYNCH-WALSH: Yeah. 8 MR. RHODES: Okay. 9 DR. LYNCH-WALSH: Well, it is for me. 10 MR. RHODES: So, as you mentioned, this was 11 put together and reviewed May and June of '23, 12 and then, ultimately, approved by the board in 13 July of '23, which was over a month before I 14 began my new employment here with the district. 15 However, one of my first acts of business was to 16 kind of go through this and see what it was that 17 we had completed in the prior year, which was 92 18 percent of the items that were listed in the 19 audit plan, trying to identify as I went along 20 how things would get rolled over into the next 21 plan as needed, as well as what areas were 22 identified as areas of risk prior to me getting 23 here. 24 We are currently going through -- I'm going 25 to scroll through this real quickly so we can get</p>	<p style="text-align: right;">Page 35</p> <p>1 in motion. We are quickly approaching the 90 2 percent mark on the internal funds reports that 3 are included in this audit plan, which should 4 be -- at the conclusion of the June 20th meeting 5 it is our goal to have that 90 percent mark met. 6 The other thing is, is that as we look at and 7 we see what items we have when we put together 8 the upcoming proposed audit plan, we're looking 9 for some possible synergies for any items that 10 may not have been completed in this audit plan 11 with items that are listed in different areas in 12 the audit risk assessment that we just received 13 so that we might be able to capture the items 14 that have been identified as high risk now as 15 well as items that may be able to be incorporated 16 into scopes for the future audits, provided that 17 they are consistently similar and sufficiently 18 similar. 19 We are currently -- as you see in line item 20 number 3 here, we are currently undergoing a peer 21 review as we speak, which is approximately a year 22 later than it was supposed to have been done. So 23 where they would normally do it every three 24 years, in this case they're doing it as a 25 four-year peer review. So we're looking at all</p>
<p style="text-align: right;">Page 34</p> <p>1 past the prior and get into the current audit 2 plan. And this is the audit plan that we're 3 going through right now. We're taking a look at 4 this so that we can give a report in the upcoming 5 proposed audit plan to show what was completed 6 out of this audit plan; what is it that we are 7 either going to roll over into the new proposed 8 audit plan; or closeout because they're 9 completed; as well as other items may end up in 10 the long range planning if they have been usurped 11 by items that were identified in what we'll be 12 looking at soon, which is the risk assessment. 13 Because there are items in the risk assessment 14 that appear to be more timely and more in 15 alignment with being a higher priority in the 16 upcoming proposed plan. 17 So as we go through this, again, I'm unable 18 to give you a percentage of completion of this 19 report right now because we're synthesizing that 20 information right now as we prepare the upcoming 21 proposed audit plan. But what I can tell you is 22 that between the, I'll call them rolling reports 23 that we have to have going, which is our internal 24 funds, our property and inventory, and then the 25 bond oversight type reports, those are constantly</p>	<p style="text-align: right;">Page 36</p> <p>1 four years to get us caught back up. They are in 2 the process of wrapping it up and we expect a -- 3 a preliminary report for us to be able to respond 4 to on or about May 24th. We're looking forward 5 to that because we are in a current -- I guess I 6 would call it a current change with regard to our 7 attention to quality assurance, quality control, 8 as well as processes that need to be updated from 9 where we were before. We have our own ideas, as 10 well, as what we will take into account from the 11 responses and the observations from the peer 12 review firm. And that will help us not only in 13 improving the way that our reports are written, 14 but also our ability to continuously meet the 15 requirements of our audit plan throughout the 16 course of the year. 17 So this is really looking at things that were 18 put together based on Mr. Jabouin's professional 19 judgment at the time and his assessment of this. 20 I wanted to just let this committee know, and in 21 some ways I have communicated this, but being 22 here for the short period of time and being gone 23 for 12 years, the entire audit universe and the 24 risk associated with that audit universe has 25 shifted from what it is that I recall. It's the</p>

<p style="text-align: right;">Page 37</p> <p>1 reason that I reached out to have a firm come in 2 here and do this audit risk assessment so that we 3 can have something that we know that takes into 4 account everywhere from the observations and 5 concerns of audit committee members, board 6 members, and the various crews areas of 7 management so that they can answer that 8 proverbial question, which is, what keeps you up 9 at night? And what is it that you need to be 10 able to better complete your mission? 11 So as we continue to go through this and 12 audit it, so to speak, we're going to identify 13 the percentage of this that's completed; we're 14 going to identify what of it is going to roll 15 into the new report; and then what of that is 16 going to be in some way synthesized with the risk 17 assessment document? 18 So if there's any questions about that, I'll 19 be happy to answer that. This document has been 20 out and available for the whole year. So it's 21 probably not that much of a new look. But if 22 there are any questions about it, I'd be happy to 23 give any answers to the best of my ability. 24 DR. LYNCH-WALSH: All right. Anybody have 25 any questions regarding the preexisting audit</p>	<p style="text-align: right;">Page 39</p> <p>1 DR. LYNCH-WALSH: Okay. So considering it 2 wouldn't be May 16th, that would leave June 20th, 3 or, once again, a special -- you know, it winds 4 up in the same place with the next BTA audit, 5 potentially, because we have so many things 6 already on -- we have to discuss the proposed 7 audit plan June 20th; we have the last of the 8 Internal Funds; RSM Roofing; Healthy Vending, 9 Discipline, Property and Inventory; and that's 10 for the June 20th meeting already. So that's 11 kind of sounding like it might need to go 12 wherever the BTA audit goes so we can wrap up the 13 year and not start the next fiscal year with 14 things sort of dangling. 15 MR. RHODES: Okay. Noted. And also I just 16 wanted to let you know that I think Mr. De Meo 17 had a question. 18 DR. LYNCH-WALSH: Oh, now, he does. Yes, Mr. 19 De Meo? 20 MR. DE MEO: Yeah. Mr. Rhodes, how was this 21 report, proposed audit plan, affected by the work 22 that Carr Riggs did? Does it incorporate their 23 work or is it -- was it done before they 24 completed their work? 25 MR. RHODES: Well, it's for the upcoming year</p>
<p style="text-align: right;">Page 38</p> <p>1 plan, the Fiscal Year 24 audit plan? 2 Okay. I don't see a hand. I don't see a 3 chat. 4 I do have a question. The peer review 5 results, you said you'd have them around the 6 20th? 7 MR. RHODES: Around the 24th is when their 8 engagement letter stated that they would be able 9 to provide that, that preliminary for us to 10 respond to. 11 DR. LYNCH-WALSH: Okay. 12 MR. RHODES: So, you know, when people ask 13 the question, who audits the auditors, well, this 14 is who audits the auditors. 15 DR. LYNCH-WALSH: Right. So when would you 16 do your responses and the peer review would be 17 available to the audit committee? 18 MR. RHODES: What -- I think the way the 19 process is going to work is quite similar to the 20 way that ours work, which is that we would 21 provide our responses to their findings, they 22 would provide us with a final report, and when 23 that report is finalized we would bring that 24 information to your attention and we can get that 25 on the first agenda that's available.</p>	<p style="text-align: right;">Page 40</p> <p>1 so it doesn't have any impact on any of the work 2 that they're currently doing. And we're going to 3 be very selective in what it is that we would use 4 them for if they end up being a part of our 5 upcoming RFP responses and award for that 6 contract. 7 Am I addressing your question in a way that 8 you intended it? 9 MR. DE MEO: Well, yeah, I wanted to know if 10 the proposed plan considered any of the 11 information from Carr Riggs, and it sounds like 12 it did not. 13 DR. LYNCH-WALSH: No, can I clarify? 14 Remember, this is the one Joris did. This is the 15 one preexisting. This is from this, this school 16 year we're in now. So, if anything, the opposite 17 would occur, where Carr Riggs Ingram might have 18 looked at this in doing their risk assessment. 19 MR. RHODES: Yeah, let me go a little deeper 20 into that. So Carr Riggs looked at a lot of 21 things, including our reports, including this 22 audit program -- audit plan, as well as having 23 all the interviews that they had with the various 24 folks around the district to find out what they 25 needed to know about where the inherent risk is.</p>

<p style="text-align: right;">Page 41</p> <p>1 So this is looking backward, what's on the screen 2 right now. What I'm about to put up on the 3 screen when we get done with this conversation 4 will begin to look at what the future is going to 5 look at what the future is going to look like 6 with regard to the audit plan. As -- you'll see 7 this is identified as a risk assessment coming 8 up, as well as they identify it as a proposed 9 audit plan, but it's proposed audits that they 10 have made as recommendations within their risk 11 assessment. We will, actually, through the use 12 of my professional judgment and through the 13 information that's available from the rollover 14 from this current audit plan, as well as the 15 recommendations that they've made in their risk 16 assessment, and including some of the risk that 17 I've been able to assess in the time that I've 18 been here, will all go into hammering out what's 19 going to be the proposed audit plan that's going 20 to be presented to the board at a workshop on May 21 29th.</p> <p>22 DR. LYNCH-WALSH: Okay. We may want to 23 dispense with this, you know, previously 24 developed audit plan and pull up the risk 25 assessment so that we're focused on moving -- on</p>	<p style="text-align: right;">Page 43</p> <p>1 help everybody, that size?</p> <p>2 DR. LYNCH-WALSH: Everybody? I'm pulling up 3 something real quick. I want to pull up the 4 audit committee bylaws. Just a second. Can 5 everybody see the statement of work?</p> <p>6 MR. NAYLOR: Yeah, if you can make it a 7 little bit larger, that would be great. Thank 8 you.</p> <p>9 DR. LYNCH-WALSH: Okay. All right. Mr. 10 Rhodes, do you want to do like a synopsis?</p> <p>11 MR. RHODES: Sure.</p> <p>12 DR. LYNCH-WALSH: Okay. Thank you.</p> <p>13 MR. RHODES: While Mr. Jabouin was on his 14 leave prior to his final separation I was 15 designated as the chief auditor for that period 16 of time. And during that period of time I 17 reached out to Carr Riggs & Ingram to tell them 18 what it was that I wanted to have done; discussed 19 the fact that they had done these for many school 20 districts throughout the state; and that they had 21 ideas of how to do this and how to do this most 22 efficiently. We looked at it, we discussed what 23 it is that he wanted to do. They provided us an 24 initial cost. We negotiated that down to a 25 not-to-exceed and they provided us the report</p>
<p style="text-align: right;">Page 42</p> <p>1 forward moving.</p> <p>2 MR. RHODES: Okay.</p> <p>3 DR. LYNCH-WALSH: All right. Thank you.</p> <p>4 MR. RHODES: Oh, great. I have to apologize. 5 No, I went to pull that up and now all of a 6 sudden I got a notification that it's installing 7 an update for -- I think it's done now. Let's 8 see if this works.</p> <p>9 Ali, I don't know if you're having the same 10 issue as I am, but if you can pull up the risk 11 assessment and share it on your screen? Mine 12 seems to be having an Adobe update as we speak.</p> <p>13 DR. LYNCH-WALSH: And, if not, I'll pull it 14 up.</p> <p>15 MR. RHODES: That's the -- I don't know if 16 that's the part that we want to look at. That's 17 the engagement, but the actual districtwide risk 18 assessment was the item that I think we were 19 trying to look at.</p> <p>20 DR. LYNCH-WALSH: Well, we can pull up the 21 engagement, because I'm not sure we ever did -- 22 the statement of work, you mean?</p> <p>23 MR. RHODES: Yeah. Go ahead and pull the 24 engagement up. Yeah, there you go. And if you 25 can make that a little bit bigger? Does that</p>	<p style="text-align: right;">Page 44</p> <p>1 that included the different procedures that they 2 looked at and that -- ultimately, the deliverable 3 that we sought. And that gave us a series of 4 audits based on the highest level of risk that 5 have been now spread through a three-year period. 6 Because they know, as we do, that when it comes 7 to internal audits over and above what it is that 8 our -- what I called earlier the rolling type 9 audits, that to fit in 15 to 17 audits with the 10 use of internal and external resources, that was 11 going to be what it is that we were focusing on, 12 and that is what we managed to get in terms of 13 that deliverable.</p> <p>14 So the idea here was that it was just a 15 discussion with them about how would we manage to 16 put together a risk assessment for the audit -- 17 upcoming audit plan that would be specific to our 18 district's needs, but also consistent with the 19 way that they've done these engagements with 20 other districts throughout the state.</p> <p>21 DR. LYNCH-WALSH: Okay. Thank you. 22 Anybody got any questions? 23 (No response.)</p> <p>24 DR. LYNCH-WALSH: So then, if not -- 25 MR. DE MEO: Yes, I do.</p>

<p style="text-align: right;">Page 45</p> <p>1 DR. LYNCH-WALSH: Yes, Mr. De Meo?</p> <p>2 MR. DE MEO: The Appendix A is something, I</p> <p>3 think, that should be focused on. And it lists</p> <p>4 the areas and their relative risks. Appendix A</p> <p>5 is the last four or five pages, six pages of that</p> <p>6 document. Not that document --</p> <p>7 DR. LYNCH-WALSH: Oh, you mean the actual</p> <p>8 risk assessment?</p> <p>9 MR. DE MEO: I'm sorry. Yeah.</p> <p>10 MR. RHODES: That's okay. I've managed to</p> <p>11 get that document up now. If you'd like me to</p> <p>12 share my screen, I can pull up the proposed risk</p> <p>13 assessment.</p> <p>14 MR. DE MEO: Chair, would you like me to hold</p> <p>15 my comments until --</p> <p>16 DR. LYNCH-WALSH: We get to the -- yes, let's</p> <p>17 do that.</p> <p>18 MR. RHODES: Hang on one second. I'll have</p> <p>19 that up in just a second.</p> <p>20 DR. LYNCH-WALSH: There we go.</p> <p>21 MR. RHODES: Okay. So let me kind of go</p> <p>22 through the idea of what this was. We'll talk</p> <p>23 about this overview just a little bit as we go</p> <p>24 through this, because their executive summary</p> <p>25 really kind of looks at the fact that there's a</p>	<p style="text-align: right;">Page 47</p> <p>1 think it's great. Understanding the existing</p> <p>2 risk of the operational environment; rate that --</p> <p>3 the risk of the audit universe; and then,</p> <p>4 ultimately, put together a prioritization list.</p> <p>5 They've used, as has probably already been seen</p> <p>6 by anybody who's looked at this, the fact that</p> <p>7 they're using very easy to read heat maps that</p> <p>8 show where these risks lie based on the areas</p> <p>9 that they're looking at, the functional areas</p> <p>10 that they were looking at one at a time.</p> <p>11 So, they're looking at factors that involve</p> <p>12 governance, turnover in leadership, staffing</p> <p>13 vacancies in key positions, funding constraints.</p> <p>14 I mean, everything that we're absolutely going</p> <p>15 through right now. So this is also very timely</p> <p>16 with regard to how we would consider those risks</p> <p>17 in addition to what may have been considered into</p> <p>18 subjective risks that may have been the case in</p> <p>19 the past several years when these audit plans</p> <p>20 were put together.</p> <p>21 So, for an example, the heat maps, this is</p> <p>22 just -- from the executive summary level, this is</p> <p>23 just a look at the organizational risks that</p> <p>24 we're feeling. And I think everybody can see</p> <p>25 that those are all pretty spot on. I'm a little</p>
<p style="text-align: right;">Page 46</p> <p>1 -- there's a recent Florida statute that has been</p> <p>2 passed that says that now there is a requirement</p> <p>3 that a comprehensive risk assessment be done</p> <p>4 every five years. That was implemented July 1st,</p> <p>5 2023.</p> <p>6 DR. LYNCH-WALSH: 4. Oh, yeah, '23.</p> <p>7 MR. RHODES: Yeah, '23. I almost slipped and</p> <p>8 said 2024, myself.</p> <p>9 And so what happened was, our timing was good</p> <p>10 to be on top of this. It was really kind of just</p> <p>11 confluence of good fortune for us. Because to</p> <p>12 get on top of this from the very beginning, I</p> <p>13 think, is helpful for us and I've already</p> <p>14 received a couple of calls from other districts</p> <p>15 that were asking some questions about this</p> <p>16 because they were being made aware of this new</p> <p>17 requirement per statute as well.</p> <p>18 So between the fact that our audit policy --</p> <p>19 audit department policy calls for us to have an</p> <p>20 annual audit plan, and that it's now also a</p> <p>21 requirement of the statute, we put these things</p> <p>22 together and made use of Carr Riggs & Ingram's</p> <p>23 assistance to help us do that. What they looked</p> <p>24 at was our entire audit universe, identifying --</p> <p>25 I mean, this is a very simple graph to read. I</p>	<p style="text-align: right;">Page 48</p> <p>1 bit surprised in our current situation that</p> <p>2 finance wasn't a little bit higher and a little</p> <p>3 bit further to the right. But this is all</p> <p>4 certainly based on questionnaires as well as</p> <p>5 interviews with audit committee board members and</p> <p>6 staff. So that is a -- it's still a subjective</p> <p>7 look of what this is. The fact from my</p> <p>8 professional judgment is that finance is probably</p> <p>9 a little bit higher risk than that. It's one of</p> <p>10 the ways that I was describing before that this</p> <p>11 is just one of the tools in the box that will</p> <p>12 help us to be able to put together the proposed</p> <p>13 audit plan as we bring it forward. So, with</p> <p>14 that --</p> <p>15 DR. LYNCH-WALSH: Mr. Rhodes, if I can</p> <p>16 interrupt a second? So on the two -- oh, good,</p> <p>17 Lord, it's too early, axis --</p> <p>18 MR. RHODES: Yes.</p> <p>19 DR. LYNCH-WALSH: Likelihood is a measure of</p> <p>20 what and magnitude is a measure of what? Just</p> <p>21 for the good of the group.</p> <p>22 MR. RHODES: So the likelihood is the</p> <p>23 likelihood of this risk being realized. The</p> <p>24 magnitude is the likelihood that it would have a</p> <p>25 greater impact if it was realized. So these are</p>

<p style="text-align: right;">Page 49</p> <p>1 the ideas of why we would want to address these</p> <p>2 in the audit plan, to go out and get a look, make</p> <p>3 sure the proper controls are in place and to make</p> <p>4 sure that whatever management is doing is set to</p> <p>5 address these risks at the level that they've</p> <p>6 been identified.</p> <p>7 And, by the way, I don't disagree with Safety</p> <p>8 & Security being where it, I just -- while I was</p> <p>9 talking about Finance. I didn't want to make any</p> <p>10 implications that I think anything else fell</p> <p>11 somewhere other than what it might show.</p> <p>12 DR. LYNCH-WALSH: Right. No, agreed. Given</p> <p>13 where we are with the general fund balance and</p> <p>14 lack of reserves right now, you know, until next</p> <p>15 year with capital, I was kind of surprised. But</p> <p>16 it kind of looks like they're all jockeying for</p> <p>17 the, you know, top right quadrant position, so --</p> <p>18 well, once we drill into these, though, we'll get</p> <p>19 a better sense of what was driving that.</p> <p>20 MR. RHODES: So this page, like I said, where</p> <p>21 they'll call this a proposed audit plan, this is</p> <p>22 where they would propose the resources would be</p> <p>23 used for the three years that are listed in the</p> <p>24 columns here. There always seems to be a pretty</p> <p>25 high concentration of audit activity that they're</p>	<p style="text-align: right;">Page 51</p> <p>1 covered this, so we probably want to see what's</p> <p>2 driving where everything landed, sort of to Mr.</p> <p>3 De Meo's point.</p> <p>4 MR. RHODES: Yeah, this is just a very brief</p> <p>5 overview of what I've already mentioned. This</p> <p>6 identifies and it goes into exhibit -- the</p> <p>7 Exhibit B --</p> <p>8 DR. LYNCH-WALSH: B; yeah.</p> <p>9 MR. RHODES: -- at the end of this, which</p> <p>10 really shows, not by name but by position, who</p> <p>11 all was interviewed for this, the information</p> <p>12 that they synthesized into this report.</p> <p>13 And so we can see there that we've got about</p> <p>14 41 individuals that were interviewed. However, I</p> <p>15 am aware that some of those interviews included</p> <p>16 more than one individual because they had some of</p> <p>17 their support staff there in the event that they</p> <p>18 were going to either provide some additional</p> <p>19 detailed information or share some things where,</p> <p>20 for example, let's just say in IT, where the IT</p> <p>21 chief may have had people that were specific to</p> <p>22 the security areas of IT, where others may have</p> <p>23 been in hardware and software, there were more</p> <p>24 than 41 folks that were interviewed because of</p> <p>25 those kinds of things.</p>
<p style="text-align: right;">Page 50</p> <p>1 proposing for the Facilities area and the IT</p> <p>2 area. I think that makes sense to everybody in</p> <p>3 this group. I can't speak for everybody in this</p> <p>4 group, but I think, historically, what it is that</p> <p>5 we've seen have been items that are pretty</p> <p>6 routinely in that area and also pretty routinely</p> <p>7 calls for us to use some of our outside cadre</p> <p>8 that has the experience to look into those</p> <p>9 things, the resources and experience to look into</p> <p>10 those areas specifically.</p> <p>11 If I can move on from this page? If there's</p> <p>12 any questions I'll take those before I move on.</p> <p>13 DR. LYNCH-WALSH: I don't see any hands or</p> <p>14 chat -- chatter.</p> <p>15 MR. RHODES: So, we'll move on. What I'm</p> <p>16 going to try to do is -- if you guys feel that</p> <p>17 it's important for us to go a little bit deeper</p> <p>18 into the scope and purpose, I can take a second</p> <p>19 and talk about this. Otherwise, we can start to</p> <p>20 go into some of the different functional areas</p> <p>21 where they give a little bit more detail on the</p> <p>22 different audits that they're proposing based on</p> <p>23 the risk. I'll leave that up to the -- to the</p> <p>24 group to decide.</p> <p>25 DR. LYNCH-WALSH: I think we've kind of</p>	<p style="text-align: right;">Page 52</p> <p>1 And so we'll move down this -- this -- their</p> <p>2 methodology where they looked at these different</p> <p>3 functional areas. They reviewed board policies.</p> <p>4 They reviewed the district's organizational</p> <p>5 chart. They reviewed the mission statement goals</p> <p>6 and guardrails. Reviewed the audit committee</p> <p>7 charter. Reviewed internal and external audit</p> <p>8 reports. Reviewed management assessment</p> <p>9 questionnaires. Reviewed board audit committee</p> <p>10 -- interviewed board audit committee members.</p> <p>11 Interviewed senior leadership. And identified</p> <p>12 areas with the greatest risk of exposure. They</p> <p>13 looked at the inherent risk of these areas that</p> <p>14 we would normally want to look at, safety,</p> <p>15 reputational fraud, financial, operational</p> <p>16 regulatory and IT risk areas. They identified</p> <p>17 the likelihood of risks, which are ultimately</p> <p>18 synthesized in these heat maps that we'll be</p> <p>19 looking at as we go from one area to the next.</p> <p>20 So, if it suits the Chair, I'll go ahead and</p> <p>21 go into those functional areas and we'll start to</p> <p>22 look at those. Is that okay?</p> <p>23 DR. LYNCH-WALSH: All right. Are you guys</p> <p>24 good with going into the functional areas, I</p> <p>25 guess?</p>

<p style="text-align: right;">Page 53</p> <p>1 Yes?</p> <p>2 All right. Hearing no objections, let's</p> <p>3 keep -- we'll keep going.</p> <p>4 MR. RHODES: Okay. So here's where we start</p> <p>5 to get into these areas. And, again, this is</p> <p>6 just kind of restating what they did in their</p> <p>7 executive summary area. Now, we're looking at</p> <p>8 specifically just the highlights of the</p> <p>9 governance area here.</p> <p>10 This -- I have to state, I think that this</p> <p>11 dovetails into something that this committee has</p> <p>12 talked about in several meetings, which is</p> <p>13 regarding the district adopting some form of</p> <p>14 top-down framework that would be, you know,</p> <p>15 consistent with COSO, if not COSO, and I think</p> <p>16 that this kind of shows that that is an idea that</p> <p>17 has a lot of merit just based on where the</p> <p>18 governance risk is listed and where it's</p> <p>19 juxtaposed in this heat map.</p> <p>20 So then when we go into this they're talking</p> <p>21 about a governance model, and, really, this is</p> <p>22 something that is a responsibility of the board</p> <p>23 and the superintendent. So from an audit</p> <p>24 standpoint what the advice would be --</p> <p>25 ultimately, would be more likely for purposes of</p>	<p style="text-align: right;">Page 55</p> <p>1 just going through this from a preliminary</p> <p>2 standpoint, and this is going to be on our agenda</p> <p>3 for the 16th -- well, in June when we talk about</p> <p>4 the proposed audit plan, so we kind of wanted to</p> <p>5 get a sense for where the risks were. Hold on,</p> <p>6 I'm losing track of all of my sheets of paper.</p> <p>7 So the risks -- so Carr Riggs Ingram is going to</p> <p>8 be at our meeting next week to discuss this risk</p> <p>9 assessment. So -- and they will discuss that</p> <p>10 sort of at the end of the meeting, because we</p> <p>11 have other audits that may inform further their</p> <p>12 assessment of risk. So we can kind of just go</p> <p>13 through, I know Mr. De Meo is talking about</p> <p>14 Appendix A, but if we want to just kind of</p> <p>15 quickly go through these? We know governance.</p> <p>16 We've talked about governance, so I think</p> <p>17 everyone's clear on that. I'm kind of curious</p> <p>18 about teaching and learning because that sort of</p> <p>19 goes into the SAC account, school accountability</p> <p>20 funds and the school improvement plans to see if</p> <p>21 that was captured as part of that.</p> <p>22 MR. RHODES: Okay. So if we could get a</p> <p>23 mental snapshot of this heat risk map we can kind</p> <p>24 of get the idea of student support services, one</p> <p>25 of the areas of highest risk that they</p>
<p style="text-align: right;">Page 54</p> <p>1 maintaining independence, which is always front</p> <p>2 and center for what we do is, possibly, having</p> <p>3 some additional discussion regarding audit</p> <p>4 committee input on this for what the audit</p> <p>5 committee believes that the board and the</p> <p>6 superintendent should be doing with regard to</p> <p>7 establishing that framework, that model. Because</p> <p>8 whatever that turns out to be, we are still going</p> <p>9 to audit it in the same manner that we would</p> <p>10 audit the way that things are now, because the</p> <p>11 existing policies and procedures, in addition to</p> <p>12 the other more concrete forms of criteria, like</p> <p>13 statutes, administrative codes, standards,</p> <p>14 whether they be Yellow Book, Red Book, those</p> <p>15 kinds of things are going to continue to drive</p> <p>16 our work. But from that governance model, I</p> <p>17 think that that's something that needs to be done</p> <p>18 through either an audit committee recommendation.</p> <p>19 I would like to get your feedback on that because</p> <p>20 I think that it would be something that I could</p> <p>21 certainly help to advise the board on, but when</p> <p>22 it comes to adopting it, that would be something</p> <p>23 that audit would have to keep its hands very</p> <p>24 clear of.</p> <p>25 DR. LYNCH-WALSH: Right. And I know we're</p>	<p style="text-align: right;">Page 56</p> <p>1 identified. Again, I don't find anything in here</p> <p>2 to necessarily be all that surprising from what</p> <p>3 it is that they found. It will all be considered</p> <p>4 at the time that we move into the proposed audit</p> <p>5 plan.</p> <p>6 So we can go in here, and one of the things</p> <p>7 that they're talking about from a teaching and</p> <p>8 learning standpoint is to really look at the</p> <p>9 Focus implementation to ensure that all the data</p> <p>10 is -- this is part of what I'm inferring from</p> <p>11 what they've written. And we can certainly have</p> <p>12 these questions asked of them at the meeting that</p> <p>13 they show up to on the 16th. But I'm inferring</p> <p>14 that they're looking at making sure that this is</p> <p>15 all accurate and very well protected. As well as</p> <p>16 identifying what does the information tell</p> <p>17 management about what they have to do to improve</p> <p>18 their processes, where that teaching and learning</p> <p>19 process is included and more specific student</p> <p>20 support services; in my mind?</p> <p>21 Now, we have student support and mental</p> <p>22 health, which kind of ties into some things that</p> <p>23 we're talking about today with regard to BTA and</p> <p>24 some of the different aspects and attributes that</p> <p>25 are contained in that, but they've identified</p>

<p style="text-align: right;">Page 57</p> <p>1 different. Again, we can talk to them about 2 that. That may be because of the work that's 3 going into the BTA and maybe giving it a little 4 bit of time to -- to marinate, as well. 5 So, now, looking at Focus Implementation, 6 Focus was implemented effectively for the 7 district including a line of regulatory 8 requirements consideration of the needs of key 9 user groups, students, parent, instructional 10 staff, district staff integrity. I -- these are 11 the areas that they're identifying as areas that 12 they think should be looked at, specifically, 13 when the audit program for this would be put 14 together. So we'll continue to move on, and as 15 we do, just keep in mind up here there's usually 16 checkmarks that identify which areas of inherent 17 risk are being considered the most in this 18 particular attempt. 19 DR. LYNCH-WALSH: So I just want to pause for 20 a second on the Focus Implementation and, also, I 21 think this would dovetail into student support. 22 Because next week we're looking at updates on the 23 PCG audits which PCG is the one that had EDPlan, 24 and EDPlan had a case management module which 25 there was a request for a gap analysis so we</p>	<p style="text-align: right;">Page 59</p> <p>1 what it is and isn't covering. 2 MR. RHODES: Right. 3 DR. LYNCH-WALSH: I'm just grabbing the heat 4 map. 5 MR. RHODES: Okay. I'll give you guys a 6 chance to take a look at the Safety & Security 7 heat map before we would drill down into that a 8 little bit deeper. And as we can see, again, I 9 have to say, I feel like Safety & Security 10 Operations should likely be a little bit further 11 to the right in this heat map, but I don't 12 disagree with the areas that are primarily in the 13 red area there. 14 But, with that in mind, we can move into some 15 of the other more detailed areas that they've 16 talked about. District Security Plan, Immediate, 17 I do agree with that, because, although, there 18 are plans in place, it would be a good chance or 19 a good time for us to be able to take a look at 20 that and make sure, especially with the 21 leadership turnover that we're experiencing 22 there, there are a lot of opportunities, 23 historically, that these kinds of plans start to 24 fall through the cracks as new people come in and 25 are a little overwhelmed with what it is that</p>
<p style="text-align: right;">Page 58</p> <p>1 could see what functions as it pertained to ESE 2 case management were being performed by EDPlan, 3 that fell under EDPlan that Focus will not be 4 doing. And we haven't had that gap analysis and 5 we'll have more of a discussion, but we could 6 find that there are features and information that 7 was available to parents, to the school, 8 whatever, to teachers under EDPlan that will not 9 exist -- will not exist with Focus unless they do 10 some heavy customization. That's more of a 11 discussion for next week, but I just wanted to 12 point that out, that this is sort of before we 13 even audit anything in terms of, you know, what 14 Focus is replacing. This has been one of the 15 points of contention is whether it replaced 16 everything that was being done for the ESE 17 community. 18 MR. RHODES: And to that point, I think that 19 the general nature of their bullet points that 20 they're putting in for scoping consideration, 21 accuracy and completeness of data inputs and 22 outputs would probably be an area where that 23 would be captured as far as putting together an 24 audit program. 25 DR. LYNCH-WALSH: Right. Once we confirm</p>	<p style="text-align: right;">Page 60</p> <p>1 they're doing. We might want to make sure that 2 we take a look for that reason; if for that 3 reason. 4 I'll go down and start taking a look at some 5 of the specific items here. If there's anything 6 in particular -- because this is a 90-page 7 report, if there's anything in particular that 8 you want me to slow down on, I will. Otherwise, 9 I'll go through this a little bit quicker so we 10 can make better use of the time. And, by the 11 way, if there are any specific questions as we go 12 through, for example, Safety & Security, it might 13 be a little bit better use of our time to just 14 see if there are any specific questions that the 15 Chair or any of the audit committee members have 16 about this so we can kind of pinpoint these 17 things as opposed to just meandering through it. 18 DR. LYNCH-WALSH: Yeah, I -- I think some of 19 my questions are about the things that did not 20 rise to the level of high risk. Like athletics 21 and student activities may not have a high -- you 22 know, it might not be materially significant, but 23 I think we can attest to there being some -- a 24 lot of likelihood of risk that speaks to booster 25 clubs. That's where that would fall, getting</p>

<p style="text-align: right;">Page 61</p> <p>1 back to Teaching & Learning. And then Academics 2 & Curriculum, because I'm not quite sure what the 3 risks were that they identified, so do they have 4 an appendix with every -- is that in Appendix A, 5 like did they -- how, whatever it is that they 6 were looking at as a risk for Academics & 7 Curriculum that didn't make it into the high-risk 8 zone?</p> <p>9 MR. RHODES: I don't think that information 10 is in there, but let's go down and take a look at 11 it. Because what they did is they identified the 12 things that they did --</p> <p>13 DR. LYNCH-WALSH: Oh, here we go. That, we 14 need to blow up.</p> <p>15 MR. RHODES: Okay. Hang on one second. Here 16 we go. Is that too much?</p> <p>17 DR. LYNCH-WALSH: Hold on. Let me go back. 18 No, I think that's good. I mean, we can't see 19 everything all at once, but at least you can read 20 it.</p> <p>21 MR. RHODES: So we'll go down to the Teaching 22 & Learning area that you were talking about and 23 we can go back anywhere else that you'd like at 24 any time. But when we take a look at the area 25 that they did look at, they were focusing on the</p>	<p style="text-align: right;">Page 63</p> <p>1 synthesizing these things to put together that 2 professional judgment. Because I happen to agree 3 that anything that has to do with funding that's 4 raised in or outside of the school, it has to be 5 considered. Whether we have access to it or not, 6 that's a different story altogether and there's a 7 lot of different opinions on that that we're 8 finding out as we speak. But I -- I -- I look at 9 this stuff and I have a slightly different take 10 on it than they do. And that's okay. This tool 11 was used to help us to get an understanding of 12 what staff, the board, and audit committee, and 13 anybody who participated in that way felt were 14 areas of risk. It does not necessarily mean that 15 it reflects the adequate risks. It could be 16 staff is looking at the things that are the most 17 challenging for them, but it doesn't necessarily 18 mean that it captures all the things that are 19 possibly in need of some internal control 20 updates.</p> <p>21 DR. LYNCH-WALSH: Right. But what we need is 22 an operational definition of these things. And I 23 would like it for the meeting, not at the 24 meeting. Like they absolutely should have 25 something that qualifies the definition -- what</p>
<p style="text-align: right;">Page 62</p> <p>1 items that were the highest risk within some of 2 these areas that we were just looking at the 3 report one at a time. So in here we do have 4 Athletics & Student Activities as a moderate 5 risk.</p> <p>6 DR. LYNCH-WALSH: Right. But I guess what 7 I'm looking for is what is it that's a moderate 8 risk about Athletics & Student Activities?</p> <p>9 MR. RHODES: We can ask them. Because I 10 didn't get any additional information on this 11 just yet. We did have a conversation with them, 12 but that part -- that was not part of the 13 discussion that we had. We were looking at more 14 understanding and making sure we had a good grasp 15 of what it was that their maps meant, why they 16 identified areas as being high, and, you know, 17 what it is that -- what it is and how often 18 they've heard these types of things that caused 19 it to rise to the level of a high risk item.</p> <p>20 So these are questions that I think would be 21 better asked of them when we talk to them next 22 week to find that out. But, again, at the same 23 time, the -- it's the judgment of the chief 24 auditor and, certainly, I'll always consider the 25 input of the audit committee when -- when</p>	<p style="text-align: right;">Page 64</p> <p>1 do they mean by Academics & Curriculum, that kids 2 aren't being educated? Because I would -- I 3 would -- based on the fact, the school 4 accountability funds and looking at the school 5 accountability improvement policy, which speaks 6 to the school improvement plan, if people are not 7 compliant with the school improvement plan, you 8 could very well run the risk of only 54 percent 9 of your student population reading on grade 10 level. Is that what was meant by Academics & 11 Curriculum? Athletics & Student Activities, are 12 we talking about -- are we sharing the same 13 definition? Does that mean that they don't offer 14 Athletics & Student Activities or does it mean 15 the way that those activities are funded? I 16 don't know because we only have a -- an area 17 without it being quantified or qualified.</p> <p>18 So I think it's fair to ask for what was the 19 specific -- you know, was there a theme? How did 20 these -- what qualified these areas to even be 21 areas? What do they mean by Headstart and VPK, 22 is it funding related; or education related; or 23 both?</p> <p>24 MR. RHODES: And I'm going to say that, I 25 mean, obviously, primarily it's audit related.</p>

<p style="text-align: right;">Page 65</p> <p>1 But what is it that drove the risk level to the 2 area it is. So what I'll do is I'll reach out to 3 the folks at CRI and ask them to be prepared to 4 provide operational definitions of these various 5 areas that they've identified in this particular 6 appendix and we can -- the audit committee can 7 ask them those questions as well as I can get a 8 better understanding of that as we go through 9 this. Because this is -- this report is 10 essentially about, now, six days old, not 11 including I think a weekend. Let me look at 12 that.</p> <p>13 DR. LYNCH-WALSH: Right. But, theoretically, 14 in order to assess the risk high, moderate and 15 low they had to have -- they were working off of, 16 you know, what do these things mean, the 17 operational definitions. I mean, Student 18 Services is highest on here. What does -- well, 19 that, I think, based on the italics Focus and 20 Student -- so whenever they're high, that's 21 fairly clear, but it's not clear on moderate to 22 low what they meant -- what these areas were 23 focused on. So I think it's something that 24 should already exist if they were able to 25 prioritize for this appendix and for all of their</p>	<p style="text-align: right;">Page 67</p> <p>1 Operations, Ariba Implementation, I'm glad 2 that they want to take a look at all these 3 systems as they've been implemented so that we 4 can get a better understanding if they were 5 implemented as purchased, at least, initially. 6 And also if they function as they were designed 7 and intended to function.</p> <p>8 DR. LYNCH-WALSH: Where is Building -- so 9 under Operations the Building Department just 10 happens to be -- oh, because it's its own 11 section. Okay.</p> <p>12 Right. It needs to have more of a -- 13 especially -- more of a descriptor. You know, 14 under Procurement we have Vendor Database, Ariba 15 Implementation, PPO Contracting and Procurement 16 Follow-Up. Under Building Department, it's not 17 high, it's moderate, but what about the Building 18 Department is a risk? We don't know.</p> <p>19 Internal Accounts, we pretty much, you know, 20 have a sense because we look at internal accounts 21 audits.</p> <p>22 On the other hand, Student Transportation & 23 Fleet Service, wasted money; lost kids; what is 24 the concern? What is the risk associated with? 25 MR. RHODES: Yeah, that is one that I thought</p>
<p style="text-align: right;">Page 66</p> <p>1 recommendations and everything else. So if they 2 have something already that could be forwarded to 3 us in advance of the meeting that would be great.</p> <p>4 MR. RHODES: I will ask them that question 5 and see if they can be prepared for that, whether 6 it's in writing or if it's something that they 7 can prepare for us in writing moving forward.</p> <p>8 DR. LYNCH-WALSH: Okay.</p> <p>9 MR. RHODES: So now as we go through we can 10 take a look and this does turn out to be probably 11 a better way to look at this data. And we're 12 talking about Safety & Security. Again, as you 13 mentioned and I had asked them the question, 14 specifically, what is it that the italics meant? 15 Did it mean that it was simply a subset of Safety 16 & Security for this particular example, and they 17 said the answer to that is, yes. And they said 18 also if it's italicized but it's not indented 19 that means that there is something specific about 20 that area that doesn't require it to be subset of 21 anything. So Behavioral Threat Assessment is its 22 own thing. District Security Plan, Business 23 Continuity & Disaster Recovery and Community 24 Engagement are all part of the same -- same 25 Safety & Security item.</p>	<p style="text-align: right;">Page 68</p> <p>1 would have been in a higher risk category myself. 2 I was surprised by that one as well. But we 3 already know that, like Internal Accounts, 4 Property & Inventory, the amount of attention 5 that we put to those on a month-by-month basis, I 6 will be prepared to ask that question if the 7 audit committee would prefer or the audit 8 committee, themselves, can ask that question, if 9 that drove that to that moderate level. Because 10 I can understand that something that's getting a 11 lot of attention consistently would be less of a 12 risk than something that's being looked at as a 13 one-off every two or three years.</p> <p>14 Finance we can imagine, again, with all these 15 different areas that they're looking at that are 16 listed as high, this is just one more reason why 17 I felt like that part of the overall heat map 18 seemed to have this a little bit further left 19 than it should have been.</p> <p>20 But I do understand the things that are being 21 looked at right now as well as things that have 22 been recently looked at would probably have 23 driven some of these things to be high and some 24 of these other -- like I looked at ad valorem 25 millage, I don't know other than what we picked</p>

Page 69

up in the reports from our external firms that look at our programs and our large programs that there's really ever much discussion about this other than when we want money as a district. I think that this is an area that should be better understood and could and should merit a look just for that reason. It's something that I think the general public probably doesn't have all that much understanding of what this means and how it assists in funding what it is that we do.

DR. LYNCH-WALSH: Right. But what is the risk?

MR. RHODES: Right. And, again, from a risk standpoint, we'll have to ask them that as we get more in tune with what these operational definitions are. But the idea of it is that I think the risk there is -- again, from my perspective is, what are we getting; how is it shrinking; is there a possibility that's going to ultimately impact the overall funding that we have and are able to use going forward.

DR. LYNCH-WALSH: Okay. Mr. -- and I know we have a few more pages. Mr. De Meo did you want to ask your questions now or wait until -- we're on 87 of 90.

Page 71

the audit plan.

DR. LYNCH-WALSH: That makes sense to me, to sort of -- because, yeah, some of this is sort of like a grocery list under finance, when, in fact, one of the operational processes, you know, it lists the budget process, but there are things that would impact the budget process but they're not necessarily all grouped together as rolling up into the budget process. And then capital budgeting, same thing. Federal programs and grants, and just grouping, like you said, it creates a drop -- this is almost a drop-down, but they're not necessarily all aligned under a specific operational. They are under finance, but then within finance it may not be -- I think it's under finance because of the org chart. And asset management -- fixed assets. You have asset management, you know, the risk there is -- nothing's in Maximo that should be, hardly anything is in Maximo, and when are we ever going to get there? And what was the risk -- are they concerned about assets going missing or that there's a lack of efficiency in terms of maintenance and wasted money because we -- we don't track our major assets as they should be?

Page 70

MR. DE MEO: No, I think it's really follow-up of what you said, and really to Ms. Strauss had mentioned this, and I think this needs to be address those issues. And the issues are, this is a great list, but, I think, perhaps it needs more detail. And the detail would be the operational function at risk, identify it, and the major controls under each area, identify them, so that a plan can be formulated. And I think that could be done with drop -- drop-down boxes so you don't have to completely make this 900 pages. But without that detail you really can't follow what the plan is. And I think the process requires you to do that to develop a plan. As far as the judgments go, you know, I think, my view on that is the internal audit department, the CFO, the board, the superintendent, and then the major department heads, they're the best judges of the risks. And then the audit committee with our limited scope can certainly contribute. So that's what I was suggesting. And it would be great if we could see the major controls, maybe the top five controls, and the operational processes that are at risk so that we can then follow that through

Page 72

MR. RHODES: And from our own information that we've gathered through various audits and through different means and conversations, we do understand that the fixed assets are quite likely because Maximo wasn't implemented properly and that the assets are not captured properly in there. Technology asset management is one of those under fixed assets as well as asset management.

So the idea of it is, where I look at this, how I internalize this is that this is giving me another tool to identify these areas of risk, but when it comes to putting together an audit plan, generally, I try to keep the line items focused but generic enough to be able to be flexible enough throughout the course and the life of this audit plan so that if something pops up to be a slightly different level of priority but still in the same area, we're not -- we're not hogtied to a specific set of objectives to look at for a line item, but we have the ability to go look into a certain area and develop that audit program as we get there and still be able to say we have completed that part of the audit plan, and where an item is nonnegotiable we would stick

<p style="text-align: right;">Page 73</p> <p>1 with that to be, you know, much more, written in 2 a more static manner.</p> <p>3 DR. LYNCH-WALSH: Right. I think I saw SAP 4 somewhere, I know we're on page 87, because SAP, 5 finance uses SAP but does SAP fall under IT? Is 6 that to come?</p> <p>7 MR. RHODES: SAP, Ariba, so that's --</p> <p>8 DR. LYNCH-WALSH: Yeah, but, no, but that's 9 not the only -- Ariba is for procurement. SAP is 10 a whole system. I keep hearing it's outdated. 11 So going back to Appendix A, is it listed 12 under -- because I don't think -- did we get to 13 IT?</p> <p>14 MR. RHODES: It did not appear in my search 15 to be in here, so I don't think that it's listed 16 as a specific line item in IT.</p> <p>17 DR. LYNCH-WALSH: Okay. So --</p> <p>18 MS. HARPALANI: Through the Chair?</p> <p>19 DR. LYNCH-WALSH: Okay. Hold on. Wait. 20 Jennifer, I think started talking first and then 21 I'm not sure who the other voice was.</p> <p>22 Jennifer?</p> <p>23 MS. HARPALANI: Yes, through the Chair. I 24 just -- my -- if we're going to list systems, 25 like, for example, Focus is a system, Ariba is a</p>	<p style="text-align: right;">Page 75</p> <p>1 application?</p> <p>2 MS. HARPALANI: Yes, it's an ERP application.</p> <p>3 MR. RHODES: Is somebody like feeding back or 4 is that something I'm hearing outside near me?</p> <p>5 DR. LYNCH-WALSH: It might be near you. It's 6 not in my mouse.</p> <p>7 MR. RHODES: Okay.</p> <p>8 DR. LYNCH-WALSH: So I think, to Jennifer's 9 point, enterprise applications, it says high, but 10 no checkmark for when it would be audited, and 11 then what -- it's almost like you need to cross 12 reference, but then we're also getting back to 13 Mr. De Meo's point about the top five controls. 14 And I guess what's the concern with SAP?</p> <p>15 Jennifer, are there specific concerns with 16 SAP?</p> <p>17 MS. HARPALANI: Yeah, I mean, one of the 18 things -- I mean, when I look at Focus and SAP, 19 they hold data. And Focus holds student data and 20 SAP holds employee data. And when this -- so we 21 need to look at logical access, for example, who 22 has access to this information? Is the access 23 appropriate? Has the onboarding and the 24 offboarding process -- I mean, you know, 25 there's -- there's that whole area of logical</p>
<p style="text-align: right;">Page 74</p> <p>1 system, I think it was -- what I found, SAP has 2 various modules and those modules address various 3 functions in the district. Like, you know, the 4 hiring module, like Success Factors, it's an SAP 5 module, the payroll module, the finance budget 6 module, I think those also have to be listed, you 7 know. Because I don't think, like you said, this 8 is just a grocery list, and, you know, if we have 9 a breakdown of, okay, here's the function, here's 10 the area, here's the system associated with this 11 area, that will also help us. And then, for 12 example, when I look at like TERMS, when we did 13 the audit of TERMS, we took the system and then 14 we broke it down by, okay, we're going to look at 15 logical access, cyber security, web application, 16 and then we can break it down further, you know, 17 to include in the audit. So those were my 18 thoughts. And I was surprised that SAP and its 19 modules were not listed in here.</p> <p>20 DR. LYNCH-WALSH: I think they, potentially, 21 are but just not identified. Ariba as one of the 22 modules is, but wouldn't SAP -- what is SAP 23 considered?</p> <p>24 MS. HARPALANI: It's a system.</p> <p>25 DR. LYNCH-WALSH: Right. Is it an enterprise</p>	<p style="text-align: right;">Page 76</p> <p>1 access. Then there's the cyber security 2 concerns, you know, as far as, you know, how 3 secure, you know, because a lot of these are 4 cloud applications. Are they hosted in -- 5 internally; are they hosted externally? And 6 then, you know, web application testing, a lot of 7 it is accessed, you know, online. You know, are 8 they doing penetration testing; are they doing 9 vulnerable testing? Then there's also the issue 10 about data. Is it garbage in, garbage out? Are 11 they cleaning the data? You know, because these 12 are database systems, and -- and, you know -- so 13 I can go through a whole litany of things and, 14 you know, I mean --</p> <p>15 DR. LYNCH-WALSH: They have it here, and 16 maybe they were trying to keep it high level 17 because they do have logical security. And maybe 18 that's why there was no checkmark next to 19 Enterprise Applications, now that I'm looking at 20 it, that they would look at that in the third 21 year. But that's all things in terms of 22 prioritizing.</p> <p>23 So I think the things are captured there, 24 they just are not specifically mentioned. Like 25 next to Enterprise Applications it doesn't list</p>

Page 77

1 all of them, like the ones you just rattled off.
 2 The only one we see when you do a search is
 3 Ariba, and that's certainly not the only one.
 4 And yet accounts payable was listed as high risk,
 5 but why? Is it the system? Is it the controls?

6 So I think, to Mr. De Meo's point, and maybe
 7 if they -- we're going to have this discussion
 8 again with Carr Riggs Ingram, that they then take
 9 a list and then before the proposed audit plan
 10 comes out -- I would've preferred if they'd sort
 11 of grouped it this way for next week's meeting,
 12 like take the feedback from today and apply it so
 13 that we're not asking them for it fresh next
 14 week, but they're responding to the comments from
 15 today and trying to add to it for next week's
 16 meeting.

17 MR. RHODES: Well, I think we have to also
 18 consider the idea that this is intended to be a
 19 high level, because when it comes to the details
 20 and identifying and selecting the controls
 21 necessary for testing, that would be something
 22 that we would necessarily do and that would be
 23 something that I don't know that this -- the
 24 scope of work that we had asked them to do, I
 25 don't think that it asked them or required for

Page 79

1 at the end of the day, like I said, the idea that
 2 this is an assessment of risk across the
 3 district, we get the ability as an audit
 4 department to be able to put together an audit
 5 plan that's going to be working off of these
 6 areas that they've identified in addition to
 7 other areas that we've identified previously.

8 And to go back to, just for a moment, a
 9 sidebar, to Jennifer Harpalani's comments, she
 10 was talking about various different things, but,
 11 for example, an HR audit would be just as likely
 12 to look at offboarding and the controls that
 13 would be in place for an offboarded employee to
 14 make sure that we would remove any of their
 15 accesses to any of our systems as much as it
 16 would be a function of a specific IT audit that
 17 might be looking at roles and responsibilities
 18 that are -- that are given to employees while
 19 they're here. There are several different ways
 20 that these things could be captured because these
 21 things, they kind of -- they kind of intersect
 22 with one another in various different areas. And
 23 so the idea of -- where I agree that the idea is
 24 that there are areas of different modules that
 25 intersect with SAP, an SAP audit would likely be

Page 78

1 them to provide us with -- although I agree it's
 2 important, but I don't know that we asked them or
 3 should have asked them for the top areas of --
 4 the top five internal controls per functional
 5 area specifically for a line item in that
 6 functional area. I think that's something that
 7 now that we have an idea of where these areas of
 8 risk have been identified to us by staff, by
 9 audit committee, by board members, that we now
 10 have the ability to take these areas, identify
 11 them, put together an audit program that would
 12 have objectives that would include testing for
 13 the top five or whatever number of internal
 14 controls that we would need to do, I think that's
 15 where our work starts and their work ends.

16 DR. LYNCH-WALSH: Well, it does say
 17 prioritize -- I'm looking at their procedures.
 18 Prioritize, identify risks, including likelihood
 19 and impact, and you would have to have some idea
 20 of -- you'd have to have something to -- some
 21 details to understand the impact. So, you know,
 22 how many dollar amounts, number of employees,
 23 things like that.

24 MR. RHODES: And I think that's -- those are
 25 going to be reasonable questions to ask them, but

Page 80

1 looking at a sample of the modules that intersect
 2 with SAP while we would be looking at the
 3 security and the functionality of SAP as opposed
 4 to having just a SAP line item. SAP is the hub
 5 of many different modules that we use to run the
 6 operations of the district. So I think that it's
 7 necessary that we would break it out by SAP and
 8 Ariba, SAP and Focus, SAP and any of these other
 9 areas that they look at as they're identified as
 10 an area of risk.

11 So I just want to try my best here to -- to
 12 provide a little bit of confidence and comfort to
 13 the audit committee that where these areas of
 14 risks are concerned, that is the starting point
 15 for our office to put together a solid audit
 16 program to get out and look at these areas of
 17 risk and identify the main internal controls and
 18 the main criteria being the laws, rules and
 19 policies that govern the actions or activities
 20 that are associated with these areas of risk.

21 So, with that in mind, I really do see this
 22 as a high-level starting point. I understand the
 23 conversation that's been happening here. I think
 24 that we can get some additional information from
 25 CRI out of that, some up front and some in, you

<p style="text-align: right;">Page 81</p> <p>1 know, a question and answer session that we would 2 have with them next week. But I do think that 3 they're -- they went into this with an 4 understanding that they were going to poll the 5 appropriate individuals within the district and 6 the district functions and provide us with the 7 risk as they see it. Because, again, risk 8 assessment always comes down to the one simple 9 question, it's only one question, and that is, 10 what keeps you up at night? These are the areas 11 that keep these people up at night and/or they've 12 identified as areas of risk that keep them from 13 achieving their management objective. And so if 14 we're going to provide them with any type of 15 assistance as well as identify places where there 16 are weak internal controls that could lead to 17 fraud, waste and abuse, these are things that we 18 would put together. I don't think CRI really 19 knows the internal workings of these areas that 20 they've identified as risk well enough to be able 21 to put those areas of internal control together. 22 DR. LYNCH-WALSH: So, hold on. I think, just 23 like this appendix sort of provides a summary, 24 what it doesn't have that I think would help in 25 terms of Mr. De Meo's point, if you go to slide</p>	<p style="text-align: right;">Page 83</p> <p>1 methodology. 2 MR. DE MEO: It's on page -- it's magnitude 3 and risk likelihood, page 17. 4 DR. LYNCH-WALSH: Okay. Yeah. Inherent 5 risks, they go through the risk type and 6 description. That's on slide 15. And the one 7 you just mentioned, 16, and then magnitude -- 8 right. So that gets you to the magnitude and 9 risk likelihood, which the two multiplied 10 together give you overall risk assessment. 11 So the risk type, safety, reputational, 12 fraud, financial, operational, regulatory and IT, 13 that's identified for the high-risk areas. And I 14 think having that as a summary -- somebody has to 15 leave. Who's leaving? Oh, Ruth. That, as a 16 summary, would probably -- because, right now, 17 it's on each -- it's in each section, but if they 18 could summarize that just like they did -- just 19 like they did for the Appendix A, do something 20 similar to summarize the -- I'm getting all my 21 screens going. The -- I've got to go look at my 22 copy. So just like they did in the individual 23 areas, pluck that out and do a summary. So like 24 the summary that they did for governance, it 25 shows what type of inherent risk. That's, again,</p>
<p style="text-align: right;">Page 82</p> <p>1 25, back to Governance, because I think they do 2 this for all the high-risk areas, so notice how 3 it checks off the inherent risks, safety, 4 reputational, fraud, financial, operational, 5 regulatory, IT, I think a summary, if they have a 6 way, like, have by row, you have governance 7 module and then you have the inherent risk and a 8 checkmark identifying. So you could look for the 9 most common ones. Do we have, you know, the 10 inherent risk is mostly fraud or financial? I 11 think this gets at providing -- well, this, I 12 think, would only apply, they only did this for 13 the high-risk items. If you go back to the 14 beginning of their presentation they do talk 15 about what they looked at in determining the risk 16 level. I think it's on the inherent risk. Yeah, 17 on page -- let's see. 18 MR. DE MEO: Inherit risk and likelihood. 19 DR. LYNCH-WALSH: What slide? 20 MR. RHODES: What slide is that? 21 MR. DE MEO: It's -- well -- 22 DR. LYNCH-WALSH: I know I saw it, too, and I 23 lost it. Executive summary, yada-yada, risk 24 process, executive summary systemic risks, 25 organizational risks, proposed audit,</p>	<p style="text-align: right;">Page 84</p> <p>1 on page 25. And do that for each area. Because 2 now that we have a definition -- it's sort of to 3 consolidate and summarize, so that at a glance if 4 we're looking at the highest risk areas we know 5 where the inherent risks lie. 6 We know that there's 90 slides here, so if 7 we're going through each of the functional areas 8 we then have to flip through the individual 9 slides to look at the inherent risks that are 10 applicable to that high-risk area, where they 11 could just pluck that out and put it into a 12 summary on a summary page like they did with 13 Appendix A. 14 Does that make sense? 15 MR. RHODES: It does make sense. 16 DR. LYNCH-WALSH: Okay. 17 MR. RHODES: I think -- I think off-line I 18 might talk to you a little bit more about that to 19 make sure that my notes line up with what you 20 just said because we're going quickly and I also 21 want to make sure I get this information before 22 we would necessarily get the court reporter's 23 information from this meeting. 24 DR. LYNCH-WALSH: Okay. Because I think that 25 addresses the more details request. It sort of</p>

Page 85

1 doesn't -- it doesn't give internal controls, but
2 it gets us to -- it does identify the operational
3 processes at risk. It shows you that they're
4 high risk. It gives you more details as to why
5 they're at risk and where the inherent risk is,
6 summarized. Because it's in here, it's just that
7 it's 90 slides that you've got to flip through to
8 find it. So that would just summarize, I think.

9 Would that work, Mr. De Meo?

10 MR. DE MEO: Yeah, I think I'd still like to
11 see the controls. Yeah, they have described it,
12 but I'd like to see it associated on that matrix
13 so that one could easily associate, you know,
14 what is being tested. As far as the judgment
15 goes it's hard to supplant our judgment for those
16 that are part of management and deal with this
17 every day. But certainly questioning is a good
18 thing.

19 DR. LYNCH-WALSH: Uh-huh. Okay. So I think
20 we're good on that. Yeah, we can talk more
21 off-line.

22 I wanted to pull up -- good Lord. I had
23 another -- yeah, the audit committee bylaws since
24 we don't have a policy yet. In our bylaws we, of
25 course, have to approve the audit plan. We

Page 87

1 2019 and the response. I think this was
2 communicated via email so that's why it looks
3 like this. The motion was, we moved that the
4 audit department -- this is from District
5 Advisory Council. We moved that the audit
6 department review the School Advisory Council
7 school accountability funds when they audit the
8 school's internal accounts. It passed
9 unanimously in 2019. I then think it fell into a
10 black hole. This was also during COVID when
11 things tended to fall into a black hole.

12 So the response was that, you know, it could
13 be -- it could be added to the School Year 22
14 audit plan where it can be evaluated versus other
15 areas that need to be audited. And nothing ever
16 happened. It never got added to an audit plan.
17 So these are the school accountability funds and
18 DAC brings this up periodically.

19 MR. RHODES: With regard to the School
20 Advisory Council accountability fund, is there a
21 policy or a set of bylaws that I'm not familiar
22 with that I could begin to look into that?

23 DR. LYNCH-WALSH: So let me pull up
24 everything. So the answer is, of course, yes.
25 So we have State Statute 1001.42, number 18,

Page 86

1 review the office of -- so that would be more in
2 June when we've got the proposed plan. I'm just
3 pulling this up real quick. Yeah, I'm sure now
4 that I'm thinking about it Mr. Bass probably
5 wants to strangle us, but -- so the audit
6 committee review and -- blah-blah-blah, financial
7 reports, financial reports. Review the Office of
8 Chief Auditor's plan for the annual audits and
9 make recommendations concerning areas to be
10 emphasized and then periodically evaluate the
11 effectiveness of the internal audit plan from the
12 standpoint of how effectively the Office of the
13 Chief Auditor's available time is being utilized
14 and make appropriate recommendations to the
15 superintendent and the board.

16 So that -- that's what applies to the audit
17 plan in that policy -- or in our bylaws. Sorry.

18 All right. So, if we're good, I think we're
19 losing Ruth at 11:30 she said, and the only other
20 thing we have on here is from 2019, those of us
21 who were on here may remember this -- if we're
22 all good, I don't see any hands raised or
23 comments in the chat regarding the risk
24 assessment. So the next thing we had, last thing
25 is -- let's see. This was the DAC motion from

Page 88

1 1008.345, 1001.452. And then locally there is
2 1403 and 1403(a). So from the state statute
3 level we're going down to -- hopefully, I plucked
4 the right number, number 18, it's down there
5 somewhere --

6 MR. RHODES: And this will probably answer,
7 but my initial question was, who controls the --
8 those funds?

9 DR. LYNCH-WALSH: SAC. I don't know where
10 they live. Presumably, I'm guessing they live at
11 the school level.

12 MS. ARCESE: I believe they live on the
13 school budget.

14 DR. LYNCH-WALSH: School budget?

15 MS. ARCESE: Yeah, they're not in the
16 internal funds. These are funds that are
17 provided to the school through the state. So
18 those are not part of the internal funds, but we
19 can talk about -- Mr. Rhodes, you can talk about
20 it as far as -- because you also need to keep in
21 mind --

22 COURT REPORTER: Ali, I'm having a hard time
23 understanding you.

24 DR. LYNCH-WALSH: Yeah, I caught about every
25 eighth word.

<p style="text-align: right;">Page 89</p> <p>1 MS. ARCESE: I'm sorry. Apparently, I have 2 some speaker issues. Sorry. I apologize. 3 DR. LYNCH-WALSH: Yeah. So this statute 4 speaks to the general powers of the school board 5 and the school improvement plan, school 6 improvement and accountability, maintain the 7 system, school improvement, educational 8 accountability. I think it mentions the School 9 Advisory Council improvement plan or that might 10 be the next one. So it goes into school 11 improvement funds, the district school board 12 shall provide funds to schools for developing and 13 implementing school improvement plans. Such 14 funds shall include those funds appropriated for 15 the purpose of school improvements pursuant to 16 state statute 24.121. 17 Yeah, so this -- the implementation of School 18 Advisor Council member training, staff training. 19 And so this is establishing the School Advisory 20 Council. It starts here in this statute. 21 MR. RHODES: Now, with that in mind, I think 22 that the idea of looking at it at a time 23 different than looking at the internal accounts, 24 because it's not synonymous with internal 25 accounts based on what I'm hearing and I just saw</p>	<p style="text-align: right;">Page 91</p> <p>1 speaks to the composition. There is procedures 2 for how you go about spending the money that you 3 get. So these are all the rules there. 4 Then 1403, School Accountability and 5 Improvement, that's the local policy. And then 6 there's guidelines. And, again, this should 7 mirror -- there shouldn't be anything in here 8 that is in conflict with those state statutes. 9 This is just at the local level. 10 MR. RHODES: Yeah, this looks like that it 11 would necessarily require a deeper dive and more 12 time on-site than any kind of an internal fund. 13 And I know we've already kind of agreed on this 14 point before, the fact that we got it through a 15 motion that happened to include, you know, 16 looking at it at the same time as internal funds, 17 I understand that that was just the thought at 18 that moment, but this is something that it could 19 surely be looked at as it's own audit line item. 20 DR. LYNCH-WALSH: Right. On two fronts. 21 MR. RHODES: The question that I'll have to, 22 like, ponder is how -- how would we get the 23 greatest coverage to develop a full understanding 24 of how this works since it's done at the school 25 level and each school would have their own</p>
<p style="text-align: right;">Page 90</p> <p>1 a note that was put into the chat, as well, it 2 might be something that just should merit its own 3 look. 4 DR. LYNCH-WALSH: Right. It was just, I 5 think when they passed the motion, because that 6 was the only sort of most closely related type of 7 fund, that's the only reason. So this gets more 8 into detail of how you implement the state system 9 of school improvement and educational 10 accountability. I want to say in here it might 11 say that the SAC is the vehicle that's -- you 12 know, the vehicle responsible for implementing 13 the school improvement plan. Review the School 14 Advisory Councils of each district. 15 Blah-blah-blah. 16 So there are all these rules that are 17 supposed to be happening that speak to compliance 18 with the school improvement plan and per statute 19 before we even get to -- and here's this one, 20 District and School Advisory Councils. This 21 says, the School Board shall establish an 22 advisory council. The School Advisory Council 23 shall be the sole body responsible for final 24 decision making at the school related to the 25 implementation of those or two statutes. It</p>	<p style="text-align: right;">Page 92</p> <p>1 account for this? I guess that would have to be 2 done based on like a sample of locations to be 3 able to look at that particular fund for that 4 sample of occasion. 5 DR. LYNCH-WALSH: Well, yeah. So I'm 6 noticing both Lew and Robert have their hands up. 7 I guess Lew's first and then Robert and they've 8 both been involved in this. 9 So, Lew, do you have a question or a comment? 10 I was sharing my screen and when I share I can't 11 see peoples' hands. 12 MR. NAYLOR: No, no, no, that's fine. 13 The question I have is, how do the funds 14 come? How do they flow? Do they flow to the 15 district and then 100 percent of what the 16 district is provided goes to the schools or does 17 the district retain a portion of that money for 18 other -- another purpose, such as funding the 19 school accountability office? 20 MS. ARCESE: So as far as funding the school 21 on that, I don't want to answer until I'm able to 22 actually look into it, but there is guidance in 23 the school budget guidelines. So the dollars 24 come from the state through the FEFP funding. It 25 is passed -- there is a categorical separation of</p>

Page 93

these funds. They do not commingle with the regular school budget. And so once whatever the decision may be based on, the SAC committee or the school's voting, whatever their decisions are, then the funding would correspond with the SAC funding.

MR. NAYLOR: I understand. I've been on SAC teams for 30 years, so I understand how that works. My question is whether the funding -- 100 percent of the funding that comes from the state for this purpose goes to the schools? That's the question. Thank you.

MS. ARCESE: And that would be something that we would look at as part of the audit guidelines to ensure that, if that's the requirement of the state based on the statute, we need to ensure that the schools are using those funds consistent with the expectation of the state. I'm sorry.

DR. LYNCH-WALSH: I think Lew is asking, is that how it works? Not from an audit perspective but asking. So that's sort of a question we need --

MR. NAYLOR: Well, that would be part of the audit though; right?

DR. LYNCH-WALSH: That is once we establish

Page 95

balance, the ending balance, where the funds are going, you know -- and, again, everybody deals with it a different way, but there should be a district template very similar to a district bylaw template that the reporting of the funds are, here's our beginning balance, here's what was spent, here's what was put aside for reserves, and how that money is being utilized and how it then meets the school improvement plan, not that they're paying for, you know, tickets for -- airline tickets for a booster club group to go to Las Vegas for some convention.

DR. LYNCH-WALSH: Right. Linda Ferrara who has been on DAC for a minute since last night is typing into the chat some additional information. If there are funds remaining after the disbursement of recognition awards the district can allocate up to \$5 per unweighted full FTE student to be used at the discretion of SAC for implementing the school improvement plan, which starts with \$100 per student for qualified schools. That's under state -- Florida Statute 1008.36.

MR. NAYLOR: Is that a misstatement? Because she said recognition funds, we're talking about

Page 94

what the rule is; yeah.

MR. NAYLOR: Thank you.

DR. LYNCH-WALSH: Right. So I think someone needs to confirm that that's the rule and then you would be able to audit to make sure that's happening. And beyond funds, the funding issue, which is what the motion was about, there's also compliance with the school improvement statutes and policy. Because that's not audited, it's more of an operational audit, but it's a compliance audit and I've never seen one of those done. Because there are things other than funds that are of concern.

Robert, you had your hand up, too?

MR. MAYERSOHN: Yeah. I recall this motion and I remember the main issue was that it wasn't about the amount of money, how it gets funded. I think the issue was, how the money is being spent. So, again, the SAC is supposed to approve an expenditure, and there were some expenditures that weren't approved by the SAC, nor was there any, I'll call it detailed accountability of where those funds were going. So, for example, I think -- I think it was changed to that the SAC is supposed to have on their agenda the beginning

Page 96

accountability.

DR. LYNCH-WALSH: Linda? She says, oops. Okay.

MS. FERRARA: I grabbed the wrong one, because that was listed under accountability. Sorry about that. I will find.

DR. LYNCH-WALSH: Okay.

MS. FERRARA: But it included the \$5 and the \$5 is what the student allocation is.

MR. MAYERSOHN: Right. I think the \$5 goes directly to the school and they're not allowed to take anything off the top, but --

DR. LYNCH-WALSH: Right. So the compliance, just from an audit standpoint, the compliance is with, you know, the funds reported -- you know, and are they reporting them? They could do budget to actual. It's not like they don't have that information. And then also compliance with the school improvement plan requirements. So it's both monetary and operational. And I just wanted to -- what is this, who -- oh, Ali, is that you?

MS. ARCESE: Yes, I just provided the snippet from the school -- can you hear me better, by the way? Is this better?

<p style="text-align: right;">Page 97</p> <p>1 DR. LYNCH-WALSH: Yes. Yes.</p> <p>2 MS. ARCESE: Okay. Great.</p> <p>3 All right. This is a snippet from the</p> <p>4 school's budget guidelines on what they should be</p> <p>5 following as far as the school -- they call it</p> <p>6 accountability, but it's for the Florida school</p> <p>7 Recognition Funds that they receive.</p> <p>8 DR. LYNCH-WALSH: Okay.</p> <p>9 MS. ARCESE: Okay?</p> <p>10 DR. LYNCH-WALSH: Right. And if you guys</p> <p>11 click on it you can blow it up. So --</p> <p>12 MS. FERRARA: I copy and pasted from there.</p> <p>13 That's what mine said exactly.</p> <p>14 DR. LYNCH-WALSH: All right.</p> <p>15 MR. NAYLOR: But that's not -- that's not</p> <p>16 given to every school. It's only when they</p> <p>17 earned -- when they have the -- they meet the</p> <p>18 required criteria for earning recognition funds.</p> <p>19 Because that's 100 dollars per student. That's</p> <p>20 the school recognition dollars.</p> <p>21 MS. ARCESE: Correct.</p> <p>22 MS. FERRARA: No, they changed to up to \$100.</p> <p>23 Because the allocation used to be higher and when</p> <p>24 they changed the language they left the</p> <p>25 flexibility to allow additional -- less funds to</p>	<p style="text-align: right;">Page 99</p> <p>1 to a million dollars of motions that were made</p> <p>2 that did not correlate back to the school</p> <p>3 improvement plan.</p> <p>4 DR. LYNCH-WALSH: Okay.</p> <p>5 MR. RHODES: And, Madam Chair?</p> <p>6 DR. LYNCH-WALSH: Yes.</p> <p>7 MR. RHODES: Is anybody either on this</p> <p>8 committee or in this meeting aware of this having</p> <p>9 been audited at any point in the past?</p> <p>10 DR. LYNCH-WALSH: Linda? I'm not.</p> <p>11 MS. FERRARA: No, no. It's been -- it's been</p> <p>12 swept under the carpet.</p> <p>13 MR. NAYLOR: And one of the things that</p> <p>14 Parent Community Involvement Task Force has been</p> <p>15 looking into is reviewing SAC minutes and seeing</p> <p>16 if the budget is being presented to the SAC team</p> <p>17 for approval. So that could be also a component</p> <p>18 of an audit.</p> <p>19 DR. LYNCH-WALSH: The compliance piece.</p> <p>20 MR. NAYLOR: Right.</p> <p>21 DR. LYNCH-WALSH: So, Mr. Rhodes, why don't</p> <p>22 we get together off-line and then DAC can sort of</p> <p>23 consolidate their observations and maybe submit</p> <p>24 that and then have a discussion at their next</p> <p>25 meeting at the end of the month so we can sort of</p>
<p style="text-align: right;">Page 98</p> <p>1 be appropriated. Because it says up to. So this</p> <p>2 is not the other one.</p> <p>3 DR. LYNCH-WALSH: Right. So it sounds like</p> <p>4 we need to do some fact finding. DAC has a</p> <p>5 meeting on the 30th of this month. And maybe</p> <p>6 they can revisit the motion for 2024, five years</p> <p>7 later. Because, actually, the motion was</p> <p>8 passed -- May 8th, 2019. So five years and a</p> <p>9 day. So maybe revisit, fine tune it, expand, if</p> <p>10 necessary. Because if we're considering that for</p> <p>11 the audit plan and they have another motion for</p> <p>12 this year that would help.</p> <p>13 Linda, is your hand up now or from before?</p> <p>14 MS. FERRARA: No, it's up.</p> <p>15 DR. LYNCH-WALSH: Yes?</p> <p>16 MS. FERRARA: Okay. I am the maker of</p> <p>17 motion. What we were finding in reviewing,</p> <p>18 particularly, high schools, because they received</p> <p>19 the most money, is that the motions that were</p> <p>20 made to allocated funds did not correlate to the</p> <p>21 school improvement plan. So when you're spending</p> <p>22 \$5,000 on a microphone to assist 10 students,</p> <p>23 that's where all this came up in conversation</p> <p>24 and, therefore, the motion. And, therefore, in</p> <p>25 subsequent, I mean, I calculated, I mean, close</p>	<p style="text-align: right;">Page 100</p> <p>1 get more clarity on exactly what issues and look</p> <p>2 at the rules that are in place to see what would</p> <p>3 drive a compliance audit and then also as far as</p> <p>4 the funds go.</p> <p>5 MR. RHODES: Is it possible that we would get</p> <p>6 information from DAC, if they happen to know, so</p> <p>7 we would have -- because it sounds like we have a</p> <p>8 pretty solid answer from this group that no audit</p> <p>9 of this area has been done before. But if DAC</p> <p>10 has a definitive answer to that, that might be</p> <p>11 something that they could transmit to us as well.</p> <p>12 DR. LYNCH-WALSH: Okay. And that can also --</p> <p>13 MR. NAYLOR: Nathalie?</p> <p>14 DR. LYNCH-WALSH: Yeah.</p> <p>15 MR. NAYLOR: I'm sorry for interrupting you.</p> <p>16 DR. LYNCH-WALSH: No, no.</p> <p>17 MR. NAYLOR: Could I suggest that you include</p> <p>18 Mary in this conversation because she's -- she's</p> <p>19 been looking at this.</p> <p>20 DR. LYNCH-WALSH: Well, she is part of the</p> <p>21 audit committee, too, so, yeah, she would be</p> <p>22 involved.</p> <p>23 MR. NAYLOR: Right. But as far as the --</p> <p>24 right. As far as the initial development of</p> <p>25 information. Thank you.</p>

Page 101

1 MS. FERRARA: And I've been on DAC for 28
2 years. And this has -- it's come up time after
3 time but no audit has ever been done.

4 DR. LYNCH-WALSH: Right. Okay. Maybe DAC
5 needs to survey the SAF chairs. Because SAF
6 chairs sit on SAC. And that could be another
7 exercise.

8 Okay. So I just wanted to bring that up
9 because that's something that got put on a back
10 burner or even taken off the stove altogether and
11 that motion was passed five years ago. So it
12 seemed relevant right now. And it sort of is
13 related to -- it's those funds that you have at
14 schools that impact schools directly. They're
15 not material individually, but collectively they
16 are and related to sort of the booster club
17 issues. So, hopefully, we can get some -- some
18 audits and some structure and some compliance in
19 place for those.

20 Agenda planning for May 16th.

21 MR. MAYERSOHN: I just have a follow-up
22 question on this.

23 So if these funds are held within the
24 school's budget, are they audited when they audit
25 the school's budget? And are they -- or are

Page 103

1 what it is that they're going to look at in
2 addition to those areas that they're required to
3 look at. And I don't know that these funds would
4 rise to the level of being looked at. But if
5 they are required to be reported to the state
6 someone has to be auditing them.

7 DR. LYNCH-WALSH: Okay. So that sounds like
8 a good follow-up.

9 So for next week, because of the timing of
10 this meeting, I had to have the agenda done for
11 next week. Hold on. Where did I throw it? I
12 thought I had it open. One second. Sleep
13 deprivation is starting to take effect. Because
14 I had it open two seconds ago.

15 Agenda for next week. So -- and then you
16 should have an agenda planning document as part
17 of the backup for this meeting and that also has
18 May and June in it. So next week we have minutes
19 from April 11th, the follow-up, which includes
20 this discussion, the list of booster clubs by
21 school. If we have any motions related to the
22 BTA training, that would be the time to bring
23 them. We won't rehash everything we discussed
24 today, but if there are any motions, you know,
25 that need to come out of it, then we can vote

Page 102

1 they -- does the state have the ability to audit
2 it or -- because I saw at one point in time, and,
3 again, legislation may have changed, where the
4 accountability piece of this was required to be
5 reported to the Department of Education.

6 DR. LYNCH-WALSH: Uh-huh.

7 MR. MAYERSOHN: So I don't know if that still
8 exists in statute, whether those -- because I
9 know everything has morphed and change from what
10 it used to be to what it is now even to the point
11 of, you know, SAC's changed from SAC to SAF, back
12 to SAC.

13 So I'm wondering, in that line, whether or
14 not these funds are auditable by the state.

15 DR. LYNCH-WALSH: I think that's a good
16 question. Are they audited with the schools'
17 budgets? Do the schools' budgets get audited?
18 Does anyone from OCA know?

19 MR. RHODES: I don't know that, but what I
20 can do is I can take a look at some of the prior
21 reports and find out if this has ended up in
22 their scope. Because what I think they generally
23 do is they -- some of these different state and
24 federal audits they look at it by the size of a
25 fund when they're putting together their sample,

Page 104

1 next week. Same here, see if we get some answers
2 to that question about the SAC funds being
3 audited as part of the school's budget.

4 Mr. Rhodes, is it looking like we're getting
5 the list of booster clubs for next week?

6 MR. RHODES: I haven't heard anything back
7 yet. I'll follow up on that after this meeting.
8 My recollection is they were supposed to provide
9 at least the list by the 7th. I will reach back
10 out to Dr. Fulton and find out where that is.

11 DR. LYNCH-WALSH: Okay. Yeah. I just want
12 to make sure so we don't get to next week without
13 even so much as a list.

14 And then the general fund, the proposed
15 policy changes. I think by tomorrow you'll know
16 so that can be sent out?

17 MR. RHODES: I'm sorry?

18 DR. LYNCH-WALSH: So when the agenda goes out
19 we'll either have the one that they worked on
20 prior or if there's any updates you'll know by
21 tomorrow; for the general fund policy?

22 MR. RHODES: Yeah, I'm going to know that by
23 tomorrow.

24 DR. LYNCH-WALSH: Okay. And then internal
25 funds and Carr Riggs Ingram. I put the

Page 105

1 district-wide risk assessment at the end in case
2 anything sort of percolated up out of the
3 discussions having to do with the quarterly RSM
4 audit, the Big 3 Audit, the PCG follow-ups. It's
5 a tight agenda so that we can knock these out
6 because they've been, you know, in the pipeline
7 for a while. That's what's on the docket for
8 next week.

9 And then June we have -- let's see. June,
10 there shouldn't be any surprises there. So May
11 16, that's all the same stuff. We would discuss
12 the proposed audit plan, the last of internal
13 funds, RSM roofing. This is starting to sound
14 pretty packed. So we may, like with the BTAs and
15 the other items, need like one last special
16 meeting and then we would be all caught up and
17 ready to roll to take the rest of the summer off
18 and get rolling again in August. So that's what
19 we have on June. You should have -- this
20 document is linked online in case there's
21 anything you can think of that was missed.

22 MR. RHODES: Just a follow-up to that
23 question about the --

24 DR. LYNCH-WALSH: Yeah, and then Lew has his
25 hand up.

Page 107

1 later date receiving the revenues and
2 expenditures? This was the most current response
3 that says June 27th.

4 DR. LYNCH-WALSH: Okay. But you're going to
5 follow up? Because June 27th --

6 MR. RHODES: I am going to follow up on that
7 and see if there is anything that we can get
8 prior to that date.

9 DR. LYNCH-WALSH: Okay. Yeah, because I
10 thought I saw something in the atmosphere that
11 they needed to get it sooner. They were serving
12 schools or something.

13 And then we have -- our motions, so when we
14 do a motion, if we transmit it they have 21 days
15 to respond. But that's been problematic,
16 especially since they're down clerical help in
17 OCA and the timing of minutes. So we'll have to
18 talk about how we -- what we put forward as a
19 motion versus a follow-up. Because we are also
20 covered under the chief auditor's policy, and I
21 just want to make sure we're not getting hung up
22 in this bureaucratic process when we don't have
23 to be for certain things. Because if we're
24 asking for something for the agenda, that 21 days
25 doesn't come into play and we don't need a motion

Page 106

1 MR. RHODES: Oh, I'm sorry.

2 MR. NAYLOR: No, go ahead, finish.

3 DR. LYNCH-WALSH: Yeah, finish your thought.

4 MR. RHODES: So I pulled up the email and I
5 think I had discussed this with you previously,
6 that we did receive a response back and I thought
7 it said something different than what I'm reading
8 again. It said, we are happy to comply with your
9 request and after careful review with my team we
10 have developed a strategic plan to gather the
11 requested information and prepare it in a
12 transferable format. We anticipate being able to
13 provide this information by June 27th. That will
14 probably ring a bell with you, as well.

15 DR. LYNCH-WALSH: Oh, with me?

16 MR. RHODES: Yeah.

17 DR. LYNCH-WALSH: Okay. Wait, but that -- so
18 is it going to be the 7th or not?

19 MR. RHODES: No, that was the previous
20 request, and that was what I was recalling. And
21 this response was to my email to them advising
22 that we had previously had an agreement that it
23 was going to be delivered by the 7th. Remember,
24 there was discussion about breaking it into two
25 parts, the list of the schools and then at a

Page 108

1 for it. But, anyway -- sorry. Lew, you had a
2 question or a comment and then we need to wrap
3 up.

4 MR. NAYLOR: Yeah, just -- well, a general
5 question. As a new member, I'm trying to get my
6 feet on the ground and I'm trying to understand
7 when the material for the next meeting is
8 available. I'm asking for a hard copy, but if
9 it's also available online, it could allow me to
10 start reviewing the information ahead of time.
11 Thank you.

12 DR. LYNCH-WALSH: Okay. So, Mr. Rhodes, do
13 you want to answer that?

14 MR. RHODES: Yeah. One, we can definitely
15 provide you a hard copy. Those generally go out
16 the Thursday before the meeting. But then we
17 also link up the information on the Office of the
18 Chief Auditor's website with all of the
19 electronic documents available on the Friday
20 before the meeting. So for the meeting for the
21 16th we will have the electronic information
22 available on the Office of the Chief Auditor's
23 website on May 10th. That generally happens
24 somewhere around 2 to 3 p.m. And the other
25 information, if you're requesting it, it sounded

Page 109

1 like you did, I will put you down for a hardcopy
2 packet and we'll use the information we have on
3 file to make sure that gets out to you.

4 Oh, I just got notified that the hardcopy
5 packets do go out on Friday as well.

6 DR. LYNCH-WALSH: So that would be tomorrow.

7 MR. NAYLOR: Right. So that means it would
8 probably be delivered on Monday for a Thursday
9 meeting?

10 MR. RHODES: Yes. I think -- I can't -- I
11 don't know when they actually deliver, but I know
12 that as long as we get them out on time we
13 haven't had any complaints in terms of the
14 timeliness of the delivery.

15 MR. NAYLOR: Okay. Thank you, sir.

16 MS. ARCESE: We can try to get them to
17 everyone by -- I'm sorry, this is Ali Arcese, we
18 can try to get them to everyone by Saturday so it
19 gives you more time to be able to go through
20 those materials going forward.

21 MR. NAYLOR: Thank you.

22 MS. ARCESE: You're welcome.

23 MR. TURSO: Just a note -- just a note for
24 Lew Naylor. Lew, in the end, they mail them out,
25 generally, in my experience, on Friday, and they

Page 111

1 guess, substitute the laptop for sending FedEx
2 and paperwork. So I'm just throwing that out
3 there. We can discuss that later and come up
4 with a possible solution.

5 MS. ARCESE: Mr. Mayersohn, I believe that
6 was being looked at. I believe that there was
7 something on the follow-up agenda at one point
8 where Dr. Phillips had attended and I think he
9 was going to share information. But I believe
10 that was one of those meetings where we ended up
11 pushing that item to the next meeting and I think
12 it just kind of got dropped. I will make sure
13 that -- or I will, through Mr. Rhodes, we'll
14 reach out to Dr. Phillips again to see if there's
15 a way that they can accommodate that. Because I
16 don't believe it's just the audit committee
17 that's requested that. I think that there are
18 other committees that have requested that. So I
19 think they were looking at possibly providing
20 that service to all committee members throughout
21 the district. So more to come.

22 MR. MAYERSOHN: Well, I would support rolling
23 it out to the audit committee first as a pilot
24 program.

25 MS. ARCESE: Got it.

Page 110

1 come FedEx next day on Saturday.

2 MR. NAYLOR: Okay. Thank you, Peter.

3 MR. TURSO: You're welcome.

4 DR. LYNCH-WALSH: If everyone's good --

5 MR. MAYERSOHN: There's one other thing that
6 I just want to add to this, and I don't know how
7 committee members feel and we can discuss it
8 further or whatever next week, but I support the
9 idea of us, and I discussed this Ali and I
10 discussed this with Mr. Jabouin, we have been
11 using a lot of paper. And, obviously, if we're
12 looking at costs, you know, to save that paper
13 would be greatly appreciated. So I don't have a
14 problem using my laptop, but I don't want to sit
15 there and have 20 million gigabytes stored
16 somewhere. So the discussion was to get a device
17 from the district that would cost X amount of
18 dollars and over the course of two years not
19 utilizing paper would get your money back,
20 somewhere where we could write on a screen, write
21 notes, do whatever it is, whether it's, you know,
22 a Microsoft tablet or something. And I don't
23 know how everybody feels. There are some, I know
24 like Rebecca Dahl, that wants paper and pencil.
25 But there may be others that may be willing to, I

Page 112

1 DR. LYNCH-WALSH: Yeah, I think there was
2 only one other committee. And, remember, you
3 guys got asked about, you were given an email
4 address and I actually had two, one of which I
5 didn't even know I had, because that's never been
6 formally rolled out. And that's not on the audit
7 department, that's whoever's in charge of --
8 well, whoever's in charge of advisories, which
9 appears to be no one. So I believe they may even
10 have laptops or whatever device available and
11 ready to hand them off to the audit committee,
12 they just -- and they could, you know, just do
13 this -- just send a written update, we have the
14 laptops, shall we come to your next meeting and
15 give it to you, now that it's June and the end of
16 the year. But I believe that everybody was sent
17 an email. This happened a few months ago, with
18 an email address and that was step 1 to them
19 handing out the devices.

20 So I guess we'll -- we'll look -- we'll look
21 at that. So, Robert, you want one for the June
22 meeting? Or for next year?

23 MR. MAYERSOHN: No, I mean, I'll take one --
24 if there's one in June, I'll take one in June.

25 DR. LYNCH-WALSH: All right. I think there

Page 113

1 may be. They made it sound like it was imminent.
 2 But they had the email addresses set up and then
 3 the next step was to disseminate these devices.
 4 And they mentioned one other committee besides
 5 audit. Because, as you might well imagine, you
 6 know if you're giving them to everybody on DAC,
 7 that gets a little pricey.

8 All right. Okay. So it's 11:56. If there's
 9 nothing else, I'm going to go ahead and adjourn
 10 the meeting. Thank you all very much and I'll
 11 see you next week in person at KCW.


12 MR. RHODES: Have a great weekend everybody.
 13 (Meeting was concluded at 11:56 a.m.)
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25

Page 114

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

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

10 Dated this 16th day of May, 2024, Fort
 11 Lauderdale, Broward County, Florida.

12 

13
 14 TIMOTHY R. BASS
 15 Court Reporter
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25



A				
a.m 1:13,13 3:19 113:13 ability 36:14 37:23 72:21 78:10 79:3 102:1 able 7:12,19 8:13 35:13,15 36:3 37:10 38:8 41:17 48:12 59:19 65:24 69:21 72:15,23 79:4 81:20 92:3,21 94:5 106:12 109:19 absolutely 47:14 63:24 absorbed 16:14 abuse 81:17 Academics 61:1,6 64:1,10 access 63:5 74:15 75:21,22,22 76:1 accessed 76:7 accesses 79:15 accommodate 31:10 111:15 account 36:10 37:4 55:19 92:1 accountability 55:19 64:4,5 87:7,17,20 89:6,8 90:10 91:4 92:19 94:22 96:1,5 97:6 102:4 accountable 18:12 accounts 2:10 67:19 67:20 68:3 77:4 87:8 89:23,25 accuracy 58:21 accurate 56:15 achieving 81:13 Acting 2:10 actions 80:19 active 20:18 21:18 24:4 25:18 actively 20:20 activities 17:2 60:21 62:4,8 64:11,14,15 80:19 activity 16:20 49:25 acts 33:15 actual 10:15 30:16 42:17 45:7 96:17	ad 68:24 add 16:19 17:24 19:19 26:16,21 77:15 110:6 added 87:13,16 addition 47:17 54:11 79:6 103:2 additional 6:23 12:2 17:24 26:10,16 51:18 54:3 62:10 80:24 95:15 97:25 address 49:1,5 70:4 74:2 112:4,18 addressed 17:9 31:20 addresses 84:25 113:2 addressing 40:7 adequate 63:15 adjourn 113:9 Admin 2:20 administrative 54:13 administrator 11:17 admit 19:2 Adobe 42:12 adopted 24:17 adopting 53:13 54:22 adults 18:16,17 advance 66:3 advice 16:22 53:24 advise 54:21 advising 106:21 Advisor 89:18 advisories 112:8 advisory 87:5,6,20 89:9,19 90:14,20,22 90:22 age-appropriate 13:20 agency 24:16 agenda 5:21,22,23 31:16 38:25 55:2 94:25 101:20 103:10,15,16 104:18 105:5 107:24 111:7 agendas 27:12 ago 101:11 103:14 112:17 agree 59:17 63:2 78:1 79:23 agreed 49:12 91:13	agreement 106:22 ahead 3:13,17 4:25 8:24 22:15 42:23 52:20 106:2 108:10 113:9 airline 95:11 Ali 2:8 6:23 7:12 9:3 42:9 88:22 96:21 109:17 110:9 aligned 71:13 alignment 34:15 Alive 19:10 Allegiance 3:20,23 alleviate 28:13,21 allocate 95:18 allocated 98:20 allocation 96:9 97:23 allow 97:25 108:9 allowed 96:11 altogether 63:6 101:10 ambiguity 22:17,18 amount 68:4 94:17 110:17 amounts 78:22 analysis 57:25 58:4 and/or 81:11 Andrew 2:4 4:15 Andrews 1:24 annual 46:20 86:8 annually 13:11 answer 12:11 25:8 37:7,19 66:17 81:1 87:24 88:6 92:21 100:8,10 108:13 answers 37:23 104:1 Anthony 2:2 4:7 anticipate 106:12 anybody 3:6 6:8 37:24 44:22 47:6 63:13 99:7 anyway 108:1 apologize 42:4 89:2 app 28:13 Apparently 89:1 appear 34:14 73:14 appears 8:7 112:9 appendices 19:19 appendix 45:2,4 55:14 61:4,4 65:6 65:25 73:11 81:23	83:19 84:13 applicable 84:10 application 74:15 75:1,2 76:6 applications 75:9 76:4,19,25 applies 86:16 apply 77:12 82:12 appreciated 110:13 approach 30:21 approaching 35:1 appropriate 18:20 75:23 81:5 86:14 appropriated 89:14 98:1 approval 5:20,21 99:17 approve 85:25 94:19 approved 33:12 94:21 approximately 35:21 April 103:19 Arcese 2:8 7:4,17 9:8 25:25 27:21 28:2 30:2 31:7 32:1 88:12,15 89:1 92:20 93:13 96:23 97:2,9 97:21 109:16,17,22 111:5,25 area 27:4 50:1,2,6 52:19 53:7,9 58:22 59:13 61:22,24 64:16 65:2 66:20 69:5 70:8 72:19,22 74:10,11 75:25 78:5 78:6 80:10 84:1,10 100:9 areas 33:21,22 35:11 37:6 45:4 47:8,9 50:10,20 51:22 52:3 52:12,13,16,21,24 53:5 55:25 57:11,11 57:16 59:12,15 62:2 62:16 63:14 64:20 64:21 65:5,22 68:15 72:12 78:3,7,10 79:6,7,22,24 80:9 80:13,16,20 81:10 81:12,19,21 82:2 83:13,23 84:4,7 86:9 87:15 103:2	Ariba 67:1,14 73:7,9 73:25 74:21 77:3 80:8 aside 95:7 asked 10:1 56:12 62:21 66:13 77:24 77:25 78:2,3 112:3 asking 46:15 77:13 93:19,21 107:24 108:8 aspects 56:24 assailant 24:4 assess 41:17 65:14 assessment 2:16 7:23 8:20 19:24 26:2 32:6,13 34:12,13 35:12 36:19 37:2,17 40:18 41:7,11,16,25 42:11,18 44:16 45:8 45:13 46:3 52:8 55:9,12 66:21 79:2 81:8 83:10 86:24 105:1 assessments 9:12 17:2 30:16 asset 71:17,17 72:7,8 assets 71:17,22,25 72:4,6,8 assigned 10:8 27:15 assigning 9:16,17 assignment 9:22 10:13 assignments 10:4 assist 98:22 assistance 46:23 81:15 Assistant 2:9 assists 69:10 associate 85:13 associated 36:24 67:24 74:10 80:20 85:12 assurance 36:7 athletics 60:20 62:4,8 64:11,14 atmosphere 107:10 attempt 57:18 attendance 2:1 5:9 28:11,17 attendances 28:15 attended 5:9 111:8

attention 36:7 38:24 68:4,11 attest 60:23 attributes 8:1 10:17 21:25 30:3 56:24 audio 4:24 31:1 audit 1:5 2:8 3:19 7:15 9:7 10:18,19 21:22,22 22:3 26:24 29:19 30:1 31:11 32:3,5,10,20 33:19 34:1,2,5,6,8,21 35:3 35:8,10,12 36:15,23 36:24 37:2,5,12,25 38:1,17 39:4,7,12 39:21 40:22,22 41:6 41:9,14,19,24 43:4 44:16,17 46:18,19 46:20,24 47:3,19 48:5,13 49:2,21,25 52:6,7,9,10 53:23 54:3,4,9,10,18,23 55:4 56:4 57:13 58:13,24 60:15 62:25 63:12 64:25 65:6 68:7,7 70:16 70:20 71:1 72:13,17 72:22,24 74:13,17 77:9 78:9,11 79:3,4 79:11,16,25 80:13 80:15 82:25 85:23 85:25 86:5,11,16 87:4,5,7,14,16 91:19 93:14,20,24 94:5,10,11 96:14 98:11 99:18 100:3,8 100:21 101:3,24 102:1 105:4,4,12 111:16,23 112:6,11 113:5 auditable 102:14 audited 75:10 87:15 94:9 99:9 101:24 102:16,17 104:3 auditing 103:6 auditor 2:7,8,12,12 2:13 43:15 62:24 auditor's 86:8,13 107:20 108:18,22 auditors 38:13,14 audits 2:9 7:24 35:16	38:13,14 41:9 44:4 44:7,9,9 50:22 55:11 57:23 67:21 72:2 86:8 101:18 102:24 August 11:24 105:18 authorized 114:6 available 24:25 31:8 37:20 38:17,25 41:13 58:7 86:13 108:8,9,19,22 112:10 Avenue 1:24 award 40:5 awards 95:17 aware 46:16 51:15 99:8 awareness 13:24 axis 48:17	66:21 behaviors 13:20 30:17,19 believe 24:12 27:4 30:2 88:12 111:5,6 111:9,16 112:9,16 believes 54:5 bell 106:14 best 37:23 70:19 80:11 better 20:10 37:10 49:19 60:10,13 62:21 65:8 66:11 67:4 69:5 96:24,25 beyond 14:23,25 16:16 94:6 Big 105:4 bigger 42:25 bit 42:25 43:7 45:23 48:1,2,3,9 50:17,21 57:4 59:8,10 60:9 60:13 68:18 80:12 84:18 black 28:4 87:10,11 blah-blah-blah 86:6 90:15 blow 61:14 97:11 board 1:3 16:25 33:12 37:5 41:20 48:5 52:3,9,10 53:22 54:5,21 63:12 70:17 78:9 86:15 89:4,11 90:21 body 90:23 bomb 23:2,10,12 24:13,14,18 bond 34:25 Book 54:14,14 booster 60:24 95:11 101:16 103:20 104:5 box 48:11 boxes 70:11 break 74:16 80:7 breakdown 74:9 breaking 106:24 brief 51:4 bring 38:23 48:13 101:8 103:22 brings 87:18 Broadcast 2:20	broke 74:14 Broward 1:3 11:9,16 13:25 14:15,21 17:25 19:21 114:3 114:11 BRYAN 2:10 BTA 2:12 6:13 9:12 9:17 10:1,15 11:4 12:15 13:9 23:3,18 30:13 39:4,12 56:23 57:3 103:22 BTAs 31:18 105:14 budget 71:6,7,9 74:5 88:13,14 92:23 93:2 96:17 97:4 99:16 101:24,25 104:3 budgeting 71:10 budgets 102:17,17 build 16:11 Building 67:8,9,16,17 bullet 58:19 bunch 3:5 bureaucratic 107:22 burner 101:10 bus 6:11 business 33:15 66:22 bylaw 95:5 bylaws 43:4 85:23,24 86:17 87:21	Carter-Lynch 2:2 4:3 6:1 case 20:12 35:24 47:18 57:24 58:2 105:1,20 categorical 92:25 category 68:1 caught 36:1 88:24 105:16 caused 62:18 center 8:10 54:2 certain 7:3 10:2,5 72:22 107:23 certainly 48:4 54:21 56:11 62:24 70:21 77:3 85:17 CERTIFICATE 114:1 certified 12:6 certify 114:6 CFO 70:17 Chair 3:8 15:21 45:14 52:20 60:15 73:18,23 99:5 chairs 12:2,2,4,5 101:5,6 challenging 63:17 chance 10:23 59:6,18 change 12:22 19:19 36:6 102:9 changed 30:23 94:24 97:22,24 102:3,11 changes 104:15 charge 112:7,8 chart 52:5 71:16 charter 21:2,3,15 52:7 chat 30:25 31:2 38:3 50:14 86:23 90:1 95:15 chatter 50:14 checking 3:16 checklist 24:17,20 checkmark 75:10 76:18 82:8 checkmarks 13:11 57:16 checks 82:3 chief 2:7,8,17 43:15 51:21 62:23 86:8,13 107:20 108:18,22
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

children 16:4 clarification 29:11 clarify 40:13 clarity 100:1 cleaning 76:11 clear 54:24 55:17 65:21,21 clearly 19:22 clerical 107:16 Clerk 2:11,11 click 97:11 Climate 14:2 close 98:25 closely 90:6 closeout 34:8 cloud 76:4 club 95:11 101:16 clubs 60:25 103:20 104:5 code 14:4 codes 54:13 Collaborative 27:11 collectively 101:15 college 14:20 columns 49:24 combination 27:14 come 25:10 37:1 59:24 73:6 92:14,24 101:2 103:25 107:25 110:1 111:3 111:21 112:14 comes 25:20 44:6 54:22 72:13 77:10 77:19 81:8 93:10 comfort 80:12 coming 5:12 18:1 29:12 30:13 41:7 comment 5:25 25:14 25:17 92:9 108:2 comments 28:10 29:24 45:15 77:14 79:9 86:23 commingle 93:1 committee 1:5 2:1 3:19 7:15 17:17 31:11 36:20 37:5 38:17 43:4 48:5 52:6,9,10 53:11 54:4,5,18 60:15 62:25 63:12 65:6 68:7,8 70:20 78:9	80:13 85:23 86:6 93:3 99:8 100:21 110:7 111:16,20,23 112:2,11 113:4 committees 5:11 111:18 common 82:9 communicated 25:19 36:21 87:2 communities 18:24 community 10:16 17:14 18:5,18 58:17 66:23 99:14 compared 29:9 comparison 26:23 complain 14:21 complaints 109:13 complete 22:25 37:10 114:8 completed 14:20 29:5 33:17 34:5,9 35:10 37:13 39:24 72:24 completely 70:11 completeness 58:21 completion 28:25 34:18 compliance 90:17 94:8,11 96:13,14,18 99:19 100:3 101:18 compliant 64:7 complied 8:12 comply 106:8 component 99:17 components 8:15 composition 91:1 comprehensive 46:3 concentrated 9:11 10:12,18 concentration 49:25 concern 67:24 75:14 94:13 concerned 18:10 71:22 80:14 concerning 30:17,19 86:9 concerns 37:5 75:15 76:2 concluded 113:13 concludes 5:4 conclusion 35:4 concrete 54:12	conduct 14:4 confidence 80:12 confirm 58:25 94:4 conflict 91:8 confluence 46:11 consider 13:14 22:13 22:19,22 27:18 47:16 62:24 77:18 consideration 57:8 58:20 considered 26:8 40:10 47:17 56:3 57:17 63:5 74:23 considering 39:1 98:10 consisted 26:11 consistency 8:17 14:13 consistent 9:18 10:4 14:9 44:18 53:15 93:17 consistently 22:17 35:17 68:11 consolidate 84:3 99:23 constantly 34:25 constraints 47:13 contact 23:20 contacted 6:5 contained 56:25 content 13:14,15,20 17:12,24 22:14 26:16 contention 58:15 continue 15:6 37:11 54:15 57:14 continues 27:4 Continuity 66:23 continuously 36:14 contract 40:6 Contracting 67:15 contribute 70:21 control 36:7 63:19 81:21 controls 49:3 70:8,23 70:24 75:13 77:5,20 78:4,14 79:12 80:17 81:16 85:1,11 88:7 convention 95:12 conversation 22:5 41:3 62:11 80:23	98:23 100:18 conversations 15:8 72:3 coordinated 18:23 coordinator 10:8 copy 83:22 97:12 108:8,15 copy's 28:3 Correct 15:20 29:16 97:21 correlate 98:20 99:2 correspond 93:5 COSO 53:15,15 cost 43:24 110:17 costs 110:12 council 87:5,6,20 89:9,18,20 90:22,22 Councils 90:14,20 counseling 27:13 counselor 11:18 counselors 15:17 County 1:3 11:9,16 13:25 14:15 114:3 114:11 couple 10:22 13:5 46:14 course 32:5 36:16 72:16 85:25 87:24 110:18 court 1:22 2:19 84:22 88:22 114:4,14 cover 30:1 coverage 91:23 covered 7:9 51:1 107:20 covering 59:1 COVID 87:10 CPS 27:11 cracks 59:24 created 13:23 creates 71:12 creating 13:14 14:7 22:13 crews 37:6 CRI 65:3 80:25 81:18 criteria 54:12 80:18 97:18 cross 75:11 curious 25:2,7 55:17 current 34:1 36:5,6 41:14 48:1 107:2	currently 33:24 35:19 35:20 40:2 Curriculum 61:2,7 64:1,11 customization 58:10 cyber 24:15 74:15 76:1
D				
D 2:13 DAC 23:9 86:25 87:18 95:14 98:4 99:22 100:6,9 101:1 101:4 113:6 Dahl 4:5 110:24 daily 11:25 dangling 39:14 data 56:9 58:21 66:11 75:19,19,20 76:10 76:11 database 67:14 76:12 date 20:6 28:25 31:12 107:1,8 Dated 114:10 dates 17:8 DAVE 2:8 day 12:5 20:21 79:1 85:17 98:9 110:1 114:10 days 9:21 14:6 27:18 65:10 107:14,24 De 2:2 4:7 39:16,19 39:20 40:9 44:25 45:1,2,9,14 51:3 55:13 69:23 70:1 75:13 77:6 81:25 82:18,21 83:2 85:9 85:10 deal 85:16 deals 95:2 December 6:15,16 8:2 11:24 26:4 29:9 decide 50:24 decision 90:24 93:3 decisions 93:4 deeper 40:19 50:17 59:8 91:11 define 19:22 definitely 108:14 definition 63:22,25 64:13 84:2				

definitions 65:4,17 69:16 definitive 100:10 deliver 14:9 18:23 109:11 deliverable 44:2,13 delivered 106:23 109:8 delivery 13:13,15 17:11 109:14 department 10:1 20:14 23:18 30:13 46:19 67:9,16,18 70:17,18 79:4 87:4 87:6 102:5 112:7 depending 31:8 depravation 103:13 Deputy 2:15,17 describe 9:6 described 85:11 describing 48:10 description 83:6 descriptor 67:13 designated 43:15 designed 67:6 detail 7:19 8:14 50:21 70:6,6,12 90:8 detailed 51:19 59:15 94:22 details 77:19 78:21 84:25 85:4 determining 82:15 develop 16:18 70:14 72:22 91:23 developed 12:25 18:11 41:24 106:10 developing 17:18 89:12 development 100:24 device 110:16 112:10 devices 112:19 113:3 different 8:14 27:14 30:20,21 35:11 44:1 50:20,22 52:2 56:24 57:1 63:6,7,9 68:15 72:3,18 79:10,19,22 79:24 80:5 89:23 95:3 102:23 106:7 difficult 28:4 direct 23:1 directly 96:11 101:14	director 2:8,9,16 11:8 23:21,25 24:6 disagree 49:7 59:12 Disaster 66:23 disbursement 95:17 Discipline 23:9 39:9 discrepancy 28:21 discretion 95:19 discuss 39:6 55:8,9 105:11 110:7 111:3 discussed 20:17 43:18,22 103:23 106:5 110:9,10 discussion 44:15 54:3 58:5,11 62:13 69:3 77:7 99:24 103:20 106:24 110:16 discussions 105:3 dispense 41:23 disseminate 113:3 district 2:14 8:18 9:14 10:7,7 11:12 11:21 12:1,15 15:14 22:12,13,19 33:14 40:24 53:13 57:7,10 59:16 66:22 69:4 74:3 79:3 80:6 81:5 81:6 87:4 89:11 90:14,20 92:15,16 92:17 95:4,4,17 110:17 111:21 district's 5:10 8:4 44:18 52:4 district-wide 32:13 105:1 districts 12:19 17:19 19:17 43:20 44:20 46:14 districtwide 42:17 dive 91:11 Diversity 14:2 docket 105:7 document 7:9 19:23 20:4 21:1,3 37:17 37:19 45:6,6,11 103:16 105:20 documentation 20:24 27:10 30:15 documented 20:23,23 documents 108:19 doing 5:12 15:9 20:20	25:6 35:24 40:2,18 49:4 54:6 58:4 60:1 76:8,8 dollar 78:22 dollars 92:23 97:19 97:20 99:1 110:18 dovetail 57:21 dovetails 53:11 Dr 2:3,15,17 3:3,12 3:16,24 4:11,12 5:6 5:16 6:3,7,25 7:5 10:21,25 11:2,6 12:11 13:2,5 14:17 15:19 16:1,6,7,15 16:24 18:4,25 19:6 19:10 21:5,7,12 22:7 23:7,23 24:5,8 25:13,15,22 26:19 26:25 27:3,20,25 28:3,8 29:8,12,17 30:22 31:15 32:2,12 32:15,20,25 33:4,7 33:9 37:24 38:11,15 39:1,18 40:13 41:22 42:3,13,20 43:2,9 43:12 44:21,24 45:1 45:7,16,20 46:6 48:15,19 49:12 50:13,25 51:8 52:23 54:25 57:19 58:25 59:3 60:18 61:13,17 62:6 63:21 65:13 66:8 67:8 69:11,22 71:2 73:3,8,17,19 74:20,25 75:5,8 76:15 78:16 81:22 82:19,22 83:4 84:16 84:24 85:19 87:23 88:9,14,24 89:3 90:4 91:20 92:5 93:19,25 94:3 95:13 96:2,7,13 97:1,8,10 97:14 98:3,15 99:4 99:6,10,19,21 100:12,14,16,20 101:4 102:6,15 103:7 104:10,11,18 104:24 105:24 106:3,15,17 107:4,9 108:12 109:6 110:4 111:8,14 112:1,25	drill 49:18 59:7 drills 24:2,3,4,4 drive 6:11 54:15 100:3 driven 68:23 driving 25:23 49:19 51:2 drop 70:10 71:12 drop-down 70:10 71:12 dropped 111:12 drove 65:1 68:9 due 17:8 <hr/> E <hr/> earlier 44:8 early 48:17 earned 97:17 earning 97:18 easily 85:13 easy 24:24 47:7 EDPlan 57:23,24 58:2,3,8 educated 64:2 education 64:22 102:5 educational 89:7 90:9 effect 103:13 effective 9:25 15:1 17:22 effectively 57:6 86:12 effectiveness 86:11 efficiency 71:23 efficiently 43:22 eighth 88:25 either 7:6 20:11 22:20 24:12 27:11 31:7 34:7 51:18 54:18 99:7 104:19 electronic 108:19,21 Elena 2:9 6:22,24 7:12 30:5 ELIZABETH 2:12 email 87:2 106:4,21 112:3,17,18 113:2 emergency 10:6 20:25 emphasized 86:10 employee 75:20 79:13 employees 78:22	79:18 employment 33:14 ended 102:21 111:10 ends 78:15 engagement 38:8 42:17,21,24 66:24 engagements 44:19 ensure 8:5 56:9 93:15 93:16 enterprise 74:25 75:9 76:19,25 entire 8:7 11:12 12:1 25:19 36:23 46:24 environment 47:2 Equity 14:2 ERHARD 2:10 Ernie 2:16 11:8 ERP 75:2 error 29:1 ESE 58:1,16 especially 59:20 67:13 107:16 essentially 65:10 establish 22:12 90:21 93:25 establishing 54:7 89:19 evaluate 23:4,5 86:10 evaluated 87:14 event 51:17 everybody 3:3 11:8 19:9 24:16 33:1 43:1,2,5 47:24 50:2 50:3 95:2 110:23 112:16 113:6,12 everyone's 24:23 55:17 110:4 exact 16:3,4 exactly 15:6,18 97:13 100:1 example 10:6 27:17 47:21 51:20 60:12 66:16 73:25 74:12 75:21 79:11 94:23 examples 27:23 exception 27:19 Excuse 3:8 executive 45:24 47:22 53:7 82:23,24 exercise 101:7 exhibit 51:6,7
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p>exist 58:9,9 65:24 existing 47:1 54:11 exists 102:8 expand 98:9 expect 36:2 expectation 93:18 expected 17:5 expenditure 94:20 expenditures 94:20 107:2 experience 50:8,9 109:25 experiencing 59:21 explanation 27:3,22 exposure 52:12 external 44:10 52:7 69:1 externally 76:5</p> <hr/> <p style="text-align: center;">F</p> <hr/> <p>F 2:12 face 12:4,4 face-to-face 11:23 12:8 Facilities 2:13 50:1 fact 43:19 45:25 46:18 47:6 48:7 64:3 71:4 91:14 98:4 factors 47:11 74:4 failed 27:6 failures 27:24 fair 64:18 fairly 65:21 fall 59:24 60:25 73:5 87:11 false 15:12 familiar 87:21 far 8:18 23:2 58:23 70:15 76:2 85:14 88:20 92:20 97:5 100:3,23,24 features 58:6 federal 71:10 102:24 FedEx 110:1 111:1 feedback 16:17,19 54:19 77:12 feeding 75:3 feel 50:16 59:9 110:7 feeling 47:24 feels 110:23</p>	<p>feet 108:6 FEFP 92:24 fell 49:10 58:3 87:9 felt 63:13 68:17 Ferrara 2:21 95:13 96:4,8 97:12,22 98:14,16 99:11 101:1 Fertig 4:9 fidelity 21:19 fieldwork 30:9 file 109:3 fillable 25:1 filled 29:13 final 38:22 43:14 90:23 finalization 30:3 finalized 30:2 38:23 finance 48:2,8 49:9 68:14 71:4,14,15,16 73:5 74:5 financial 52:15 82:4 82:10 83:12 86:6,7 find 15:1 26:13 40:24 56:1 58:6 62:22 85:8 96:6 102:21 104:10 finding 27:22 63:8 98:4,17 findings 26:14 30:14 38:21 fine 92:12 98:9 finish 30:14 106:2,3 finishing 14:19 fire 24:3 firm 36:12 37:1 firms 69:1 first 3:20 6:10,13,18 6:20 7:21,25 9:16 10:16 14:6,19 24:18 33:15 38:25 73:20 92:7 111:23 fiscal 32:3,5,17,20 38:1 39:13 fit 44:9 five 14:6 45:5 46:4 70:23 75:13 78:4,13 98:6,8 101:11 fix 24:24 fixed 71:17 72:4,8 FL 1:24</p>	<p>flag 3:25 Fleet 67:23 FLEMING 2:15 flexibility 97:25 flexible 72:15 flip 84:8 85:7 Florida 11:13 12:20 12:20 13:1 17:22,23 30:11 46:1 95:22 97:6 114:2,5,11 flow 92:14,14 Focus 28:12,18 56:9 57:5,6,20 58:3,9,14 65:19 73:25 75:18 75:19 80:8 focused 26:2,12 41:25 45:3 65:23 72:14 focusing 44:11 61:25 folks 40:24 51:24 65:3 follow 13:8 25:7 70:13,25 104:7 107:5,6 follow-up 7:15 12:14 16:20 67:16 70:2 101:21 103:8,19 105:22 107:19 111:7 follow-ups 105:4 following 3:1 97:5 Force 99:14 foregoing 114:7 form 25:1 53:13 formally 112:6 format 13:16,21 106:12 forms 54:12 formulated 70:9 Fort 1:24 114:10 fortune 46:11 forward 31:13 36:4 42:1 48:13 66:7 69:21 107:18 109:20 forwarded 66:2 found 56:3 74:1 four 11:15 36:1 45:5 four-hour 12:3,6 four-year 35:25 framework 53:14 54:7</p>	<p>fraud 52:15 81:17 82:4,10 83:12 fresh 77:13 Friday 108:19 109:5 109:25 front 54:1 80:25 fronts 91:20 FTE 95:18 full 12:5 91:23 95:18 full-day 11:23 12:8 fully 12:6 Fulton 104:10 function 67:6,7 70:7 74:9 79:16 functional 47:9 50:20 52:3,21,24 78:4,6 84:7 functionality 80:3 functions 58:1 74:3 81:6 fund 49:13 87:20 90:7 91:12 92:3 102:25 104:14,21 funded 64:15 94:17 funding 47:13 63:3 64:22 69:10,20 92:18,20,24 93:5,6 93:9,10 94:6 funds 2:12 34:24 35:2 39:8 55:20 64:4 87:7,17 88:8,16,16 88:18 89:11,12,14 89:14 91:16 92:13 93:1,17 94:6,12,23 95:1,5,16,25 96:15 97:7,18,25 98:20 100:4 101:13,23 102:14 103:3 104:2 104:25 105:13 further 27:5 48:3 55:11 59:10 68:18 74:16 110:8 future 35:16 41:4,5</p> <hr/> <p style="text-align: center;">G</p> <hr/> <p>GABAY 2:12 gap 57:25 58:4 garbage 76:10,10 gather 106:10 gathered 72:2 gauge 16:13,20</p>	<p>general 5:25 49:13 58:19 69:8 89:4 104:14,21 108:4 generally 72:14 102:22 108:15,23 109:25 generic 72:15 getting 30:8 33:22 60:25 68:10 69:18 75:12 83:20 104:4 107:21 gigabytes 110:15 give 7:19 8:14 9:8 10:23 26:17 30:5 34:4,18 37:23 50:21 59:5 83:10 85:1 112:15 given 25:3 49:12 79:18 97:16 112:3 gives 27:23 85:4 109:19 giving 57:3 72:11 113:6 glad 67:1 glance 84:3 go 3:12,17 4:25 6:20 6:21 8:24 22:15,20 27:5 30:7 31:18 32:18 33:16 34:17 37:11 39:11 40:19 41:18 42:23,24 45:20,21,23 49:2 50:17,20 52:19,20 52:21 53:20 55:12 55:15 56:6 60:4,9 60:11 61:10,13,16 61:17,21,23 65:8 66:9 70:15 72:21 76:13 79:8 81:25 82:13 83:5,21 91:2 95:12 100:4 106:2 108:15 109:5,19 113:9 goal 17:5 18:2 35:5 goals 52:5 goes 16:24 19:15 39:12 51:6 55:19 85:15 89:10 92:16 93:11 96:10 104:18 going 6:10,25 7:22 8:11 9:22 15:3,5</p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p>22:2,15,21 23:8 24:10 25:9 30:6,15 33:24,24 34:3,7,23 37:12,14,14,16 38:19 40:2 41:4,5 41:19,19 44:11 47:14 50:16 51:18 52:24 53:3 54:8,15 55:1,2,7 57:3 64:24 69:19,21 71:20,22 73:11,24 74:14 77:7 78:25 79:5 81:4,14 83:21 84:7,20 88:3 94:23 95:2 103:1 104:22 106:18,23 107:4,6 109:20 111:9 113:9 good 3:3 5:17,18 11:7 22:6,7 25:11,22,25 31:2,23,24 46:9,11 48:16,21 52:24 59:18,19 61:18 62:14 85:17,20,22 86:18,22 102:15 103:8 110:4 Google 24:13 Googling 24:15 gosh 14:1 Gotcha 11:6 GOULDBOURNE 2:10 govern 80:19 governance 47:12 53:9,18,21 54:16 55:15,16 82:1,6 83:24 grabbed 96:4 grabbing 59:3 grade 13:14 17:13 64:9 grade-specific 22:14 Gradebook 28:16 grants 71:11 graph 46:25 grasp 62:14 great 16:10,17,22 32:25 42:4 43:7 47:1 66:3 70:5,22 97:2 113:12 greater 48:25 greatest 52:12 91:23</p>	<p>greatly 110:13 grocery 71:4 74:8 ground 108:6 group 17:17 21:22 48:21 50:3,4,24 95:12 100:8 grouped 71:8 77:11 grouping 71:11 groups 57:9 guardrails 52:6 guess 3:4 13:6 21:20 21:21 25:7 31:24 36:5 52:25 62:6 75:14 92:1,7 111:1 112:20 guessing 88:10 GUESTS 2:18 guidance 11:17 15:16 92:22 guidelines 91:6 92:23 93:14 97:4 guys 6:12,18 10:21 20:9 50:16 52:23 59:5 97:10 112:3</p> <hr/> <p style="text-align: center;">H</p> <hr/> <p>hammering 41:18 hand 7:18 15:22,24 19:5,6 23:19 38:2 67:22 94:14 98:13 105:25 112:11 handful 24:10 handing 6:22 112:19 hands 14:24 22:8 29:22 50:13 54:23 86:22 92:6,11 hands-on 15:18 Hang 45:18 61:15 happen 63:2 100:6 happened 46:9 87:16 91:15 112:17 happening 80:23 90:17 94:6 happens 67:10 108:23 happy 37:19,22 106:8 hard 85:15 88:22 108:8,15 hardcopy 109:1,4 hardware 51:23 HARPALANI 2:9</p>	<p>73:18,23 74:24 75:2 75:17 Harpalani's 79:9 head 16:8 heads 70:19 Headstart 64:21 health 15:15 56:22 Healthy 39:8 hear 21:10 96:24 heard 62:18 104:6 hearing 9:3 53:2 73:10 75:4 89:25 heat 47:7,21 52:18 53:19 55:23 59:3,7 59:11 68:17 heavy 58:10 held 18:11 101:23 help 20:10 36:12 43:1 46:23 48:12 54:21 63:11 74:11 81:24 98:12 107:16 helpful 46:13 Hi 6:1 high 35:14 49:25 60:20,21 62:16,19 65:14,20 67:17 68:16,23 75:9 76:16 77:4,19 85:4 98:18 high-level 80:22 high-risk 61:7 82:2 82:13 83:13 84:10 higher 34:15 48:2,9 68:1 97:23 highest 44:4 55:25 62:1 65:18 84:4 highlights 53:8 hiring 74:4 historically 50:4 59:23 hit 16:7 hogtied 72:19 hold 7:7 24:21 45:14 55:5 61:17 73:19 75:19 81:22 103:11 holds 75:19,20 hole 87:10,11 Homeland 24:15 hop 20:9 hopeful 28:20 hopefully 88:3 101:17 hoping 30:14 31:7</p>	<p>hosted 76:4,5 housekeeping 28:24 HR 79:11 hub 80:4 hung 107:21</p> <hr/> <p style="text-align: center;">I</p> <hr/> <p>idea 18:13 44:14 45:22 53:16 55:24 69:16 72:10 77:18 78:7,19 79:1,23,23 89:22 110:9 ideas 36:9 43:21 49:1 identified 26:9 33:22 34:11 35:14 41:7 49:6 52:11,16 56:1 56:25 61:3,11 62:16 65:5 74:21 78:8 79:6,7 80:9 81:12 81:20 83:13 identifies 51:6 identify 18:13 20:11 33:19 37:12,14 41:8 57:16 70:7,8 72:12 78:10,18 80:17 81:15 85:2 identifying 46:24 56:16 57:11 77:20 82:8 II 2:10 III 2:12,12,13 imagine 68:14 113:5 Immediate 59:16 imminent 113:1 impact 40:1 48:25 69:20 71:7 78:19,21 101:14 implement 12:20 90:8 implementation 17:22 28:12 56:9 57:5,20 67:1,15 89:17 90:25 implemented 46:4 57:6 67:3,5 72:5 implementing 21:18 89:13 90:12 95:20 implications 49:10 importance 15:12 25:4 important 11:19 15:11 50:17 78:2</p>	<p>improve 56:17 improvement 13:12 22:10 55:20 64:5,6 64:7 89:5,6,7,9,11 89:13 90:9,13,18 91:5 94:8 95:9,20 96:19 98:21 99:3 improvements 89:15 improving 36:13 include 10:1 13:24 74:17 78:12 89:14 91:15 100:17 included 11:16 30:20 35:3 44:1 51:15 56:19 96:8 includes 103:19 including 40:21,21 41:16 57:7 65:11 78:18 incorporate 39:22 incorporated 35:15 indented 66:18 independence 54:1 individual 51:16 83:22 84:8 individually 101:15 individuals 11:14 51:14 81:5 inferring 56:10,13 inform 55:11 information 2:17 6:24 8:11 26:14 27:16 34:20 38:24 40:11 41:13 51:11 51:19 56:16 58:6 61:9 62:10 72:1 75:22 80:24 84:21 84:23 95:15 96:18 100:6,25 106:11,13 108:10,17,21,25 109:2 111:9 Ingram 40:17 43:17 55:7 77:8 104:25 Ingram's 46:22 inherent 40:25 52:13 57:16 82:3,7,10,16 83:4,25 84:5,9 85:5 Inherit 82:18 initial 43:24 88:7 100:24 initially 31:17 67:5</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

input 54:4 62:25 inputs 58:21 insight 30:5 installing 42:6 instance 19:25 institution 17:1 instructional 57:9 integrity 57:10 intended 40:8 67:7 77:18 Interactive 15:19 internal 2:10,12 34:23 35:2 39:8 44:7,10 52:7 63:19 67:19,20 68:3 70:16 78:4,13 80:17 81:16 81:19,21 85:1 86:11 87:8 88:16,18 89:23 89:24 91:12,16 104:24 105:12 internalize 72:11 internally 76:5 Internet 24:25 interrupt 48:16 interrupting 100:15 intersect 79:21,25 80:1 intervene 20:8 interviewed 51:11,14 51:24 52:10,11 interviews 40:23 48:5 51:15 introduce 7:17 inventory 34:24 39:9 68:4 INVITED 2:18 involve 47:11 involved 92:8 100:22 Involvement 99:14 issue 42:10 76:9 94:6 94:16,18 issues 3:14 27:10 70:4,4 89:2 100:1 101:17 italicized 66:18 italics 65:19 66:14 item 6:10 31:25 35:19 42:18 62:19 66:25 72:21,25 73:16 78:5 80:4 91:19 111:11 items 9:13 33:18 34:9	34:11,13 35:7,9,11 35:13,15 50:5 60:5 62:1 72:14 82:13 105:15 iteration 22:4 <hr/> J <hr/> Jabouin 43:13 110:10 Jabouin's 36:18 Jaclyn 2:4 3:8 4:23 30:24,25 January 9:25 11:11 29:21 30:10 31:5 Jennifer 2:9 73:20,22 75:15 79:9 Jennifer's 75:8 JEREMIAH 2:12 JERMAINE 2:15 jockeying 49:16 Johnson 23:22,24 Joris 40:14 JOSIAH 2:17 judges 70:19 judgment 36:19 41:12 48:8 62:23 63:2 85:14,15 judgments 70:15 JUDITH 2:17 July 6:15,16 8:2 10:8 13:19 26:3 29:9 33:13 46:4 June 29:14 31:8,11 31:16 33:11 35:4 39:2,7,10 55:3 86:2 103:18 105:9,9,19 106:13 107:3,5 112:15,21,24,24 junior 14:19 juxtaposed 53:19 <hr/> K <hr/> KCW 113:11 keep 53:3,3 54:23 57:15 72:14 73:10 76:16 81:11,12 88:20 keeping 9:24 keeps 37:8 81:10 key 47:13 57:8 kicked 29:20 kicks 31:19	kids 15:1 16:9 18:16 64:1 67:23 Kim 23:21,23 kind 14:10,11 16:18 22:4 25:2 29:17 33:16 39:11 45:21 45:25 46:10 49:15 49:16 50:25 53:6,16 55:4,12,14,17,23 56:22 60:16 79:21 79:21 91:12,13 111:12 kinds 51:25 54:15 59:23 knock 105:5 know 7:8 12:15 18:8 18:16,17 20:10 21:23,24 24:14,18 25:16 26:15 29:20 31:9 32:21 36:20 37:3 38:12 39:3,16 40:9,25 41:23 42:9 42:15 44:6 49:14,17 53:14 54:25 55:13 55:15 58:13 60:22 62:16 64:16,19 65:16 67:13,18,19 68:3,25 69:22 70:15 71:5,18 73:1,4 74:3 74:7,8,16 75:24 76:2,2,3,6,7,11,12 76:14 77:23 78:2,21 81:1 82:9,22 84:4,6 85:13 87:12 88:9 90:12 91:13,15 95:2 95:10 96:15,15 100:6 102:7,9,11,18 102:19 103:3,24 104:15,20,22 105:6 109:11,11 110:6,12 110:21,23,23 112:5 112:12 113:6 knows 20:2 81:19 Krohn 2:21 <hr/> L <hr/> L 2:12 La 23:20 24:7 labeled 22:24 lack 49:14 71:23 landed 51:2	language 19:20 97:24 laptop 110:14 111:1 laptops 112:10,14 large 33:5 69:2 114:5 larger 43:7 Las 95:12 Lauderdale 1:24 114:11 LAURA 2:11 law 9:25 10:5 laws 80:18 lead 81:16 leadership 47:12 52:11 59:21 learning 17:1,3,6 55:18 56:8,18 61:1 61:22 leave 32:8 39:2 43:14 50:23 83:15 leaving 83:15 left 68:18 97:24 legislation 102:3 let's 3:12 6:14 42:7 45:16 51:20 53:2 61:10 82:17 86:25 105:9 letter 38:8 level 11:2 13:15 44:4 47:22 49:5 60:20 62:19 64:10 65:1 68:9 72:18 76:16 77:19 82:16 88:3,11 91:9,25 103:4 levels 17:13 Lew 2:5 4:19 10:25 11:2 12:12 28:8 92:6,9 93:19 105:24 108:1 109:24,24 Lew's 92:7 lie 47:8 84:5 life 72:16 likelihood 48:19,22 48:23,24 52:17 60:24 78:18 82:18 83:3,9 limited 70:20 Linda 2:21 95:13 96:2 98:13 99:10 line 35:19 57:7 72:14 72:21 73:16 78:5 80:4 84:19 91:19	102:13 link 32:7,7,11 108:17 linked 105:20 list 5:8 47:4 70:5 71:4 73:24 74:8 76:25 77:9 103:20 104:5,9 104:13 106:25 listed 33:18 35:11 49:23 53:18 68:16 73:11,15 74:6,19 77:4 96:5 lists 45:3 71:6 litany 76:13 little 22:22 40:19 42:25 43:7 45:23 47:25 48:2,2,9 50:17,21 57:3 59:8 59:10,25 60:9,13 68:18 80:12 84:18 113:7 live 88:10,10,12 local 91:5,9 locally 88:1 locations 8:9 92:2 logical 74:15 75:21 75:25 76:17 logs 27:11,17 long 34:10 109:12 look 7:22 8:3 10:14 16:18 21:23 29:4,20 32:4 34:3 35:6 37:21 41:4,5,5 42:16,19 47:23 48:7 49:2 50:8,9 52:14 52:22 56:8 59:6,19 60:2,4 61:10,24,25 63:8 65:11 66:10,11 67:2,20 69:2,6 72:10,20,21 74:12 74:14 75:18,21 76:20 79:12 80:9,16 82:8 83:21 84:9 87:22 90:3 92:3,22 93:14 100:1 102:20 102:24 103:1,3 112:20,20 looked 8:2,8,9 10:10 27:8,9 29:9 40:18 40:20 43:22 44:2 46:23 47:6 52:2,13 57:12 68:12,21,22
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

68:24 82:15 91:19 103:4 111:6 looking 19:12,18 28:1 29:25 31:4 32:10 34:12 35:8,25 36:4 36:17 41:1 47:9,10 47:11 52:19 53:7 56:14 57:5,22 61:6 62:2,7,13 63:16 64:4 68:15 76:19 78:17 79:17 80:1,2 84:4 89:22,23 91:16 99:15 100:19 104:4 110:12 111:19 looks 3:4 5:14 45:25 49:16 87:2 91:10 Lord 48:17 85:22 losing 55:6 86:19 lost 21:9 67:23 82:23 lot 31:9 40:20 53:17 59:22 60:24 63:7 68:11 76:3,6 110:11 love 3:24 low 65:15,22 Lozano 2:16 11:7,8 12:10,16,18,25 13:22 15:2,20,25 16:17 17:16 18:19 19:5,11,16 20:13,25 21:8,9,10,13 22:1 23:5,17,25 24:6 28:14 29:16 Lynch-Walsh 2:3 3:3 3:12,16,24 4:11,12 5:6,16 6:3,7,25 7:5 10:21,25 11:2,6 12:11 13:2,5 14:17 15:19 16:1,6,24 18:4,25 19:6,10 21:5,7,12 22:7 23:7 23:23 24:5,8 25:13 25:15,22 26:19,25 27:3,20,25 28:3,8 29:8,12,17 30:22 31:15 32:2,12,15,20 32:25 33:4,7,9 37:24 38:11,15 39:1 39:18 40:13 41:22 42:3,13,20 43:2,9 43:12 44:21,24 45:1 45:7,16,20 46:6	48:15,19 49:12 50:13,25 51:8 52:23 54:25 57:19 58:25 59:3 60:18 61:13,17 62:6 63:21 65:13 66:8 67:8 69:11,22 71:2 73:3,8,17,19 74:20,25 75:5,8 76:15 78:16 81:22 82:19,22 83:4 84:16 84:24 85:19 87:23 88:9,14,24 89:3 90:4 91:20 92:5 93:19,25 94:3 95:13 96:2,7,13 97:1,8,10 97:14 98:3,15 99:4 99:6,10,19,21 100:12,14,16,20 101:4 102:6,15 103:7 104:11,18,24 105:24 106:3,15,17 107:4,9 108:12 109:6 110:4 112:1 112:25 <hr/> M Madam 3:8 15:21 99:5 magnitude 48:20,24 83:2,7,8 mail 109:24 main 19:4 80:17,18 94:16 maintain 89:6 maintaining 54:1 maintenance 71:24 major 70:8,18,23 71:25 maker 98:16 making 8:21 15:12,13 32:15 56:14 62:14 90:24 manage 44:15 managed 44:12 45:10 management 10:8 11:9 37:7 49:4 52:8 56:17 57:24 58:2 71:17,18 72:7,9 81:13 85:16 manager 2:9,10 7:20 mandated 13:15 18:9	manner 54:9 73:2 manual 19:13,14,18 map 53:19 55:23 59:4 59:7,11 68:17 maps 47:7,21 52:18 62:15 March 28:25 29:6 30:10 31:5,6 MARCIA 2:13 marinate 31:22 57:4 mark 4:25 35:2,5 MARTE 2:17 Mary 4:9 100:18 material 16:21 101:15 108:7 materially 60:22 materials 109:20 matrix 85:12 matter 16:10 Maximo 71:19,20 72:5 Mayersohn 2:3 4:13 13:8 19:7,7,8,11,25 20:22 21:6,20 22:6 94:15 96:10 101:21 102:7 110:5 111:5 111:22 112:23 mean 16:25 20:1,4 42:22 45:7 46:25 47:14 61:18 63:14 63:18 64:1,13,14,21 64:25 65:16,17 66:15 75:17,18,24 76:14 98:25,25 112:23 meandering 60:17 means 8:15 66:19 69:9 72:3 109:7 meant 62:15 64:10 65:22 66:14 measure 16:16 48:19 48:20 Medvin 2:4 4:15,16 meet 20:3 36:14 97:17 meeting 1:5 3:18,18 6:6 19:24 20:4,9 30:12 31:17,22 35:4 39:10 55:8,10 56:12 63:23,24 66:3 77:11 77:16 84:23 98:5	99:8,25 103:10,17 104:7 105:16 108:7 108:16,20,20 109:9 111:11 112:14,22 113:10,13 meetings 20:2,7,15 21:4,16 53:12 111:10 meets 95:9 member 89:18 108:5 members 2:1 5:24 6:4 7:15 9:19,21 11:4,5 11:15 12:7 20:16 21:16 37:5,6 48:5 52:10 60:15 78:9 110:7 111:20 memory 29:25 mental 15:15 55:23 56:21 mentioned 23:10 33:10 51:5 66:13 70:3 76:24 83:7 113:4 mentions 89:8 Menzul 4:17 Meo 2:2 4:7 39:16,19 39:20 40:9 44:25 45:1,2,9,14 55:13 69:23 70:1 82:18,21 83:2 85:9,10 Meo's 51:3 75:13 77:6 81:25 merit 53:17 69:6 90:2 message 14:9,15 17:21 met 35:5 methodology 52:2 83:1 methods 13:13 17:11 microphone 3:11 98:22 Microsoft 1:11 110:22 millage 68:25 million 99:1 110:15 mind 9:24 56:20 57:15 59:14 80:21 88:21 89:21 mine 42:11 97:13 minute 95:14 minutes 5:8 99:15	103:18 107:17 mirror 91:7 missed 105:21 missing 3:5 27:12,16 27:18 71:22 mission 37:10 52:5 misstatement 95:24 mistake 7:11 model 11:13 12:20 17:23 30:11,18 53:21 54:7,16 moderate 62:4,7 65:14,21 67:17 68:9 module 57:24 74:4,5 74:5,6 82:7 modules 74:2,2,19,22 79:24 80:1,5 moment 79:8 91:18 Monday 109:8 monetary 96:20 money 67:23 69:4 71:24 91:2 92:17 94:17,18 95:8 98:19 110:19 monitor 20:14,14 21:13 monitored 21:21 monitoring 6:21 22:3 26:2,5,7,10 27:15 monitors 24:3 month 20:19 33:13 98:5 99:25 month-by-month 68:5 monthly 19:24 20:1,3 20:4,9,15 21:3,16 27:17 months 29:13 112:17 moot 29:18 morning 3:3 5:17,18 11:7 25:25 morphed 102:9 mother 14:18 motion 35:1 86:25 87:3 90:5 91:15 94:7,15 98:6,7,11 98:17,24 101:11 107:14,19,25 motions 25:10 98:19 99:1 103:21,24 107:13
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

mouse 75:6

move 14:14 28:19

31:12,24 50:11,12

50:15 52:1 56:4

57:14 59:14

moved 87:3,5

moving 19:21 25:11

41:25 42:1 66:7

Mtg 2:20

multiplied 83:9

mute 6:2

muted 5:17

N

NAKIA 2:10

name 51:10

Nathalie 2:3 4:11

10:24 28:7 100:13

nature 58:19

Naylor 2:5 4:19,20

10:24 11:1,3 12:9

12:13,17,23 28:7,9

28:23 29:4,10 33:3

43:6 92:12 93:7,23

94:2 95:24 97:15

99:13,20 100:13,15

100:17,23 106:2

108:4 109:7,15,21

109:24 110:2

near 75:4,5

necessarily 10:2

14:22 23:18 56:2

63:14,17 71:8,13

77:22 84:22 91:11

necessary 77:21 80:7

98:10

need 5:12 11:22

18:22 20:3,3,7,11

22:16 36:8 37:9

39:11 61:14 63:19

63:21 75:11,21

78:14 87:15 88:20

93:16,22 98:4

103:25 105:15

107:25 108:2

needed 9:19 11:22

33:21 40:25 107:11

needs 31:19 44:18

54:17 57:8 67:12

70:4,6 94:4 101:5

negotiated 43:24

never 87:16 94:11

112:5

new 9:21,24 10:5,10

11:12 14:5 28:12

29:19 30:11,18

33:14 34:7 37:15,21

46:16 59:24 108:5

night 23:9 37:9 81:10

81:11 95:14

nine 26:10

nobody's 24:20

non-staff 18:17

nonnegotiable 72:25

normally 35:23 52:14

not-to-exceed 43:25

Notary 114:4

notate 5:15

note 90:1 109:23,23

Noted 39:15

notes 84:19 110:21

114:9

nothing's 71:19

notice 17:6 82:2

noticing 92:6

notification 42:6

notified 109:4

NRO 2:20

number 27:22 35:20

78:13,22 87:25 88:4

88:4

O

objections 53:2

objective 81:13

objectives 72:20

78:12

observation 17:11

27:22

observations 36:11

37:4 99:23

obviously 7:20 8:19

17:24 22:14 64:25

110:11

OCA 22:11,18,20

25:18 102:18

107:17

occasion 92:4

occur 40:17

occurred 5:7

October 26:3

off-line 84:17 85:21

99:22

offboarded 79:13

offboarding 75:24

79:12

offer 64:13

offered 11:1

office 2:7 25:21 80:15

86:1,7,12 92:19

108:17,22

Officer 2:17

oh 5:14 6:16 16:3

19:7 32:12 39:18

42:4 45:7 46:6

48:16 61:13 67:10

83:15 96:21 106:1

106:15 109:4

okay 3:16,24 4:5,25

5:6 6:3,7,25 9:10

12:23 13:2 14:17

16:1,6,23 18:4,25

19:6 21:20 22:6,7

24:5,8 25:22 27:20

28:3 29:10 32:15

33:1,8 38:2,11 39:1

39:15 41:22 42:2

43:9,12 44:21 45:10

45:21 52:22 53:4

55:22 59:5 61:15

63:10 66:8 67:11

69:22 73:17,19 74:9

74:14 75:7 83:4

84:16,24 85:19 96:3

96:7 97:2,8,9 98:16

99:4 100:12 101:4,8

103:7 104:11,24

106:17 107:4,9

108:12 109:15

110:2 113:8

old 65:10

on-line 5:24

on-site 91:12

onboarding 75:23

once 29:20 31:22

39:3 49:18 58:25

61:19 93:2,25

one's 24:22

one-off 68:13

ones 77:1 82:9

online 76:7 105:20

108:9

oops 96:2

open 103:12,14

opened 7:9

operational 47:2

52:15 63:22 65:4,17

69:15 70:7,24 71:5

71:14 82:4 83:12

85:2 94:10 96:20

operations 2:9,17

59:10 67:1,9 80:6

opinion 20:5

opinions 63:7

opportunities 15:7

59:22

opposed 18:16 25:1

27:7 60:17 80:3

opposite 40:16

order 3:19 65:14

org 71:16

organizational 47:23

52:4 82:25

orient 13:10 14:4,6

orientation 15:5 17:7

17:12

orienting 17:10

outcomes 17:6

outdated 73:10

outputs 58:22

outside 50:7 63:4

75:4

overall 8:7 9:1 68:17

69:20 83:10

oversight 34:25

overview 9:9 45:23

51:5

overwhelmed 59:25

P

p.m 108:24

pace 7:14

packed 31:16 105:14

packet 109:2

packets 109:5

page 13:7 22:9 26:24

28:2 49:20 50:11

73:4 82:17 83:2,3

84:1,12

pages 27:25 45:5,5

69:23 70:12

paper 25:2 55:6

110:11,12,19,24

paperwork 111:2

parent 57:9 99:14

parents 58:7

part 16:18 21:25 22:3

40:4 42:16 55:21

56:10 62:12,12

66:24 68:17 72:24

85:16 88:18 93:14

93:23 100:20

103:16 104:3

participated 63:13

particular 10:18

57:18 60:6,7 65:5

66:16 92:3

particularly 98:18

parts 106:25

passed 46:2 87:8 90:5

92:25 98:8 101:11

pasted 97:12

pause 57:19

Pavel 4:17

payable 77:4

paying 95:10

payroll 74:5

PCG 57:23,23 105:4

peer 35:20,25 36:11

38:4,16

pencil 110:24

penetration 76:8

people 3:5 7:25 10:23

18:6 31:22 38:12

51:21 59:24 64:6

81:11

peoples' 92:11

percent 23:5 26:22

27:1,1 33:18 35:2,5

64:8 92:15 93:10

percentage 34:18

37:13

percolated 105:2

performed 58:2

period 11:13 26:3,10

29:25 30:9 36:22

43:15,16 44:5

periodically 86:10

87:18

permissions 3:11

person 11:21 113:11

perspective 69:18

93:20

pertained 58:1

Peter 2:5 5:2 15:24

<p>110:2 Phillips 2:17 111:8,14 phone 3:10 Phyllis 4:21 picked 68:25 piece 15:4 22:2 25:2 27:16 99:19 102:4 pilot 111:23 Pinnacle 28:11,16 pinpoint 60:16 pipeline 105:6 place 8:6 39:4 49:3 59:18 79:13 100:2 101:19 places 81:15 plan 6:21 19:15 20:18 21:19,22 22:3 27:15 32:3,5,10,20 33:19 33:21 34:2,2,5,6,8 34:16,21 35:3,8,10 36:15 38:1,1 39:7 39:21 40:10,22 41:6 41:9,14,19,24 44:17 46:20 48:13 49:2,21 55:4 56:5 59:16 64:6,7 66:22 70:9 70:13,15 71:1 72:13 72:17,24 77:9 79:5 85:25 86:2,8,11,17 87:14,16 89:5,9 90:13,18 95:10,20 96:19 98:11,21 99:3 105:12 106:10 planning 34:10 101:20 103:16 plans 14:24 20:19 21:18 26:2,5,7,10 47:19 55:20 59:18 59:23 89:13 platform 20:25 21:2 platforms 21:14 play 107:25 please 9:5 25:14 Pledge 3:20,23 pluck 83:23 84:11 plucked 88:3 point 5:11 20:1 21:21 23:20 29:18 51:3 58:12,18 75:9,13 77:6 80:14,22 81:25 91:14 99:9 102:2,10</p>	<p>111:7 points 58:15,19 policies 23:12,15 24:11 52:3 54:11 80:19 policy 9:23 10:3 18:10 24:9,13 46:18 46:19 64:5 85:24 86:17 87:21 91:5 94:9 104:15,21 107:20 poll 81:4 ponder 91:22 pop 24:21 popped 19:5 pops 24:16,19 72:17 population 64:9 portion 92:17 position 49:17 51:10 positions 47:13 possibility 69:19 possible 35:9 100:5 111:4 possibly 54:2 63:19 111:19 potentially 39:5 74:20 powers 89:4 PPO 67:15 preexisting 37:25 40:15 prefer 68:7 preferred 77:10 preliminary 36:3 38:9 55:1 preparation 10:9 prepare 11:11 34:20 66:7 106:11 prepared 65:3 66:5 68:6 present 7:14 20:17 21:16 presentation 6:12 14:8 18:1,23 82:14 presentations 14:12 16:21 presented 31:14 41:20 99:16 presenting 15:3 Presumably 88:10 pretty 9:8 11:25 12:5</p>	<p>20:20 47:25 49:24 50:5,6 67:19 100:8 105:14 previous 106:19 previously 41:23 79:7 106:5,22 pricey 113:7 primarily 59:12 64:25 principals 12:1,4 prior 6:6 7:24 8:23 10:17 18:2 26:24 31:20 32:10 33:17 33:22 34:1 43:14 102:20 104:20 107:8 prioritization 47:4 prioritize 65:25 78:17 78:18 prioritized 25:3 prioritizing 76:22 priority 34:15 72:18 Priytkina 2:9 7:19 8:13,24 9:3,10 26:15,23 27:2,9 29:3 30:6 probably 11:13 23:19 37:21 47:5 48:8 51:1 58:22 66:10 68:22 69:8 83:16 86:4 88:6 106:14 109:8 problem 16:5 27:11 110:14 problematic 27:5 107:15 problems 28:13 procedure 19:13,18 23:13 24:18 procedures 19:22 23:16 24:14 30:12 44:1 54:11 78:17 91:1 proceedings 3:1 114:7 process 9:12 13:12 19:22 22:9 30:8,15 36:2 38:19 56:19 70:14 71:6,7,9 75:24 82:24 107:22 processes 19:21 36:8</p>	<p>56:18 70:24 71:5 85:3 procurement 67:14 67:15 73:9 professional 36:18 41:12 48:8 63:2 program 6:14,20 7:23 12:15 40:22 57:13 58:24 72:23 78:11 80:16 111:24 programs 13:25 14:11 17:25 69:2,2 71:10 project 24:10 projects 7:21 proper 49:3 properly 72:5,6 property 34:24 39:9 68:4 propose 49:22 proposed 32:3 34:5,7 34:16,21 35:8 39:6 39:21 40:10 41:8,9 41:19 45:12 48:12 49:21 55:4 56:4 77:9 82:25 86:2 104:14 105:12 proposing 50:1,22 protected 56:15 proverbial 15:23 37:8 provide 8:16 13:19 15:7,18 17:21 38:9 38:21,22 51:18 65:4 78:1 80:12 81:6,14 89:12 104:8 106:13 108:15 provided 8:20 12:14 35:16 43:23,25 88:17 92:16 96:23 provides 81:23 providing 6:23 82:11 111:19 psychologist 11:19 PTA 18:7 public 5:24 6:5 11:9 14:16 69:8 114:5 pull 6:12 7:1 41:24 42:5,10,13,20,23 43:3 45:12 85:22 87:23</p>	<p>pulled 106:4 pulling 32:9,16 43:2 86:3 purchased 67:5 purpose 50:18 89:15 92:18 93:11 purposes 14:13 53:25 pursuant 89:15 pushing 111:11 put 5:19 7:3,12 16:21 17:16,17 21:19 33:11 35:7 36:18 41:2 44:16 46:21 47:4,20 48:12 57:13 63:1 68:5 78:11 79:4 80:15 81:18,21 84:11 90:1 95:7 101:9 104:25 107:18 109:1 puts 24:1 putting 5:21 14:12 58:20,23 72:13 102:25</p> <hr/> <p style="text-align: center;">Q</p> <hr/> <p>quadrant 49:17 qualified 64:17,20 95:21 qualifies 63:25 quality 9:4 36:7,7 quantified 64:17 quarterly 105:3 question 12:12,23 13:3,10 15:25 19:12 28:9,24 37:8 38:4 38:13 39:17 40:7 66:4,13 68:6,8 81:1 81:9,9 88:7 91:21 92:9,13 93:9,12,21 101:22 102:16 104:2 105:23 108:2 108:5 questioning 85:17 questionnaires 48:4 52:9 questions 7:16 10:20 10:22 13:6,9 19:1 26:20 28:6 29:23 37:18,22,25 44:22 46:15 50:12 56:12 60:11,14,19 62:20</p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

65:7 69:24 78:25 quick 9:1 43:3 86:3 quicker 60:9 quickly 33:25 35:1 55:15 84:20 quite 38:19 61:2 72:4	8:16 13:18 22:10,23 54:18 recommendations 13:13 17:7 22:11,16 22:24 41:10,15 66:1 86:9,14 recommended 22:25 recommends 22:11 22:18,20 25:18 record 114:8 recordkeeping 28:22 records 28:11 Recovery 66:23 red 54:14 59:13 reference 75:12 referrals 27:13 reflects 63:15 refresh 29:25 regard 36:6 41:6 47:16 54:6 56:23 87:19 regarding 25:17 37:25 53:13 54:3 86:23 regular 31:22 93:2 regulatory 52:16 57:7 82:5 83:12 rehash 103:23 reinvent 24:20,22 related 24:11 64:22 64:22,25 90:6,24 101:13,16 103:21 relative 45:4 relevant 101:12 rely 13:8 remaining 95:16 remember 40:14 86:21 94:16 106:23 112:2 remind 15:11 remove 79:14 repeat 9:6 replaced 58:15 replacing 58:14 report 6:13,17 7:18 7:21 9:1 18:14 20:11 25:12,20,24 26:1,15,17 31:13 34:4,19 36:3 37:15 38:22,23 39:21 43:25 51:12 60:7	62:3 65:9 114:7 reported 96:15 102:5 103:5 Reporter 1:22,23 2:19 88:22 114:4,14 reporter's 84:22 114:1 reporting 1:23 2:19 13:24 18:12 95:5 96:16 reports 31:9 34:22,25 35:2 36:13 40:21 52:8 69:1 86:7,7 102:21 reputational 52:15 82:4 83:11 request 57:25 84:25 106:9,20 requested 106:11 111:17,18 requesting 5:10 108:25 require 66:20 91:11 required 9:13,18 10:7 11:4,15 12:21 77:25 97:18 102:4 103:2,5 requirement 20:6 46:2,17,21 93:15 requirements 8:3,4 8:19,22 14:3 36:15 57:8 96:19 requires 8:5 70:14 reserves 49:14 95:8 resources 44:10 49:22 50:9 respond 36:3 38:10 107:15 responding 77:14 response 4:4,6,8,10 4:14,18,22 8:20 13:4,18 22:21 44:23 87:1,12 106:6,21 107:2 responses 13:18 36:11 38:16,21 40:5 responsibilities 79:17 responsibility 53:22 responsible 23:14 32:22 90:12,23 rest 105:17 restating 53:6	results 9:9 26:13 29:14 30:8 31:6 38:5 retain 92:17 retrain 11:12,25 revenues 107:1 review 20:18 21:25 24:9 35:21,25 36:12 38:4,16 86:1,6,7 87:6 90:13 106:9 reviewed 21:17 32:22 33:11 52:3,4,5,6,7,8 52:9 reviewing 98:17 99:15 108:10 revisit 98:6,9 RFP 40:5 Rhodes 2:8 3:7,14,15 4:1,3,5,7,9,11,13,15 4:17,19,21,23,25 5:4,15 6:4,10,19 7:2 7:7 15:22 25:13,16 31:10 32:7,9,14,17 32:19,23 33:1,5,8 33:10 38:7,12,18 39:15,20,25 40:19 42:2,4,15,23 43:10 43:11,13 45:10,18 45:21 46:7 48:15,18 48:22 49:20 50:15 51:4,9 53:4 55:22 58:18 59:2,5 61:9 61:15,21 62:9 64:24 66:4,9 67:25 69:13 72:1 73:7,14 75:3,7 77:17 78:24 82:20 84:15,17 87:19 88:6 88:19 89:21 91:10 91:21 99:5,7,21 100:5 102:19 104:4 104:6,17,22 105:22 106:1,4,16,19 107:6 108:12,14 109:10 111:13 113:12 Riggs 39:22 40:11,17 40:20 43:17 46:22 55:7 77:8 104:25 right 3:12,17 4:1 5:4 5:15,17,19 6:9 7:1 13:5 14:2 15:9,10 15:11,12 16:3 19:16	19:25 20:22 22:6 23:23,25 25:11,23 26:19 27:20 29:17 29:22 30:22 31:24 32:2 34:3,19,20 37:24 38:15 41:2 42:3 43:9 47:15 48:3 49:12,14,17 52:23 53:2 54:25 58:25 59:2,11 62:6 63:21 65:13 67:12 68:21 69:11,13 73:3 74:25 83:8,16 86:18 88:4 90:4 91:20 93:24 94:3 95:13 96:10,13 97:3,10,14 98:3 99:20 100:23 100:24 101:4,12 109:7 112:25 113:8 ring 106:14 rise 60:20 62:19 103:4 risk 32:6,13 33:22 34:12,13 35:12,14 36:24 37:2,16 40:18 40:25 41:7,10,15,16 41:24 42:10,17 44:4 44:16 45:8,12 46:3 47:2,3 48:9,23 50:23 52:12,13,16 53:18 55:8,12,23,25 57:17 60:20,24 61:6 62:1,5,8,19 63:14 64:8 65:1,14 67:18 67:24 68:1,12 69:12 69:13,17 70:7,25 71:18,21 72:12 77:4 78:8 79:2 80:10,17 80:20 81:7,7,12,20 82:7,10,15,16,18,23 83:3,5,9,10,11,25 84:4 85:3,4,5,5 86:23 105:1 risks 45:4 47:8,16,18 47:23 49:5 52:17 55:5,7 61:3 63:15 70:19 78:18 80:14 82:3,24,25 83:5 84:5,9 Rob 4:13 Robert 2:3 92:6,7
---------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p>94:14 112:21 role-specific 12:3 roles 79:17 roll 4:1 5:4 34:7 37:14 105:17 rolled 33:20 112:6 rolling 34:22 44:8 71:8 105:18 111:22 rollover 41:13 roofing 39:8 105:13 rookie 7:10 Rosa 23:21 24:7 ROSENTHAL 2:13 routinely 50:6,6 row 82:6 RSM 39:8 105:3,13 rubric 17:2 rule 10:6,10 12:19 94:1,4 rules 80:18 90:16 91:3 100:2 run 64:8 80:5 running 11:25 Ruth 2:2 4:3 5:14 83:15 86:19</p> <hr/> <p style="text-align: center;">S</p> <p>SAC 18:7 55:19 88:9 90:11 93:3,6,7 94:19,21,24 95:19 99:15,16 101:6 102:11,12 104:2 SAC's 102:11 SAF 18:7 101:5,5 102:11 safety 23:12,15,21 24:3,11 49:7 52:14 59:6,9 60:12 66:12 66:15,25 82:3 83:11 sample 8:8 26:5,11 80:1 92:2,4 102:25 SAP 73:3,4,5,5,7,9 74:1,4,18,22,22 75:14,16,18,20 79:25,25 80:2,3,4,4 80:7,8,8 Saturday 109:18 110:1 save 110:12 saw 26:22 73:3 82:22 89:25 102:2 107:10</p>	<p>saying 15:7 22:15 says 13:13,18 22:12 46:2 75:9 90:21 96:2 98:1 107:3 scanning 13:17 scenarios 14:24 scheduled 6:19 20:7 31:16 school 1:3 5:12 6:14 8:22 9:15,17,20,24 11:17 13:10 14:7,14 17:20 18:3,6,7,17 18:24 20:8 31:20 40:15 43:19 55:19 55:20 58:7 63:4 64:3,4,6,7 87:6,7,13 87:17,19 88:11,13 88:14,17 89:4,5,5,7 89:8,10,11,13,15,17 89:19 90:9,13,13,18 90:20,21,22,24 91:4 91:24,25 92:19,20 92:23 93:2 94:8 95:9,20 96:11,19,24 97:5,6,16,20 98:21 99:2 103:21 school's 87:8 93:4 97:4 101:24,25 104:3 school-base 15:17 school-based 11:21 12:7 27:12 schools 8:9,13 9:18 11:10 14:8,11,16,21 17:13 21:1,2,3,14 21:15 24:2 89:12 92:16 93:11,17 95:22 98:18 101:14 101:14 106:25 107:12 schools' 20:15 21:15 102:16,17 scope 50:18 70:20 77:24 102:22 scopes 35:16 scoping 58:20 screen 7:1,2,4,9,10,13 23:8 32:24 41:1,3 42:11 45:12 92:10 110:20 screens 83:21</p>	<p>scrivener's 29:1 scroll 8:11 26:6 33:25 scrolling 26:21 search 73:14 77:2 second 7:7 12:13 22:1 23:8 25:23 26:1 43:4 45:18,19 48:16 50:18 57:20 61:15 103:12 seconds 103:14 section 67:11 83:17 secure 76:3 security 23:12,15,21 24:11,15,16 49:8 51:22 59:6,9,16 60:12 66:12,16,22 66:25 74:15 76:1,17 80:3 see 5:16 6:8,15 7:2,4 7:5 13:23 20:8 21:23 22:8 25:7 28:9,24 29:3,22 30:23,24 31:2 33:1 33:16 35:7,19 38:2 38:2 41:6 42:8 43:5 47:24 50:13 51:1,13 55:20 58:1 59:8 60:14 61:18 66:5 70:23 77:2 80:21 81:7 82:17 85:11,12 86:22,25 92:11 100:2 104:1 105:9 107:7 111:14 113:11 seeing 99:15 seen 18:20 47:5 50:5 94:11 selecting 77:20 selective 40:3 send 112:13 sending 111:1 senior 52:11 sense 22:25 49:19 50:2 55:5 67:20 71:2 84:14,15 sent 104:16 112:16 separation 43:14 92:25 series 44:3 serious 26:8,9,11,12 26:12</p>	<p>service 1:23 67:23 111:20 services 55:24 56:20 65:18 serving 11:20 107:11 session 81:1 set 8:1 49:4 72:20 87:21 113:2 share 23:8 25:24 32:23 42:11 45:12 51:19 92:10 111:9 sharing 64:12 92:10 Shaw 4:21 sheets 55:6 shifted 36:25 short 36:22 show 20:24 26:7 34:5 47:8 49:11 56:13 shows 8:12 51:10 53:16 83:25 85:3 shrinking 69:19 side 24:7,7 sidebar 79:9 significant 60:22 similar 18:15 35:17 35:18 38:19 83:20 95:4 simple 46:25 81:8 simply 66:15 sir 109:15 sit 28:16,18 101:6 110:14 situation 48:1 six 45:5 65:10 size 26:5 43:1 102:24 slash 8:9 Sleep 103:12 slide 81:25 82:19,20 83:6 slides 84:6,9 85:7 slightly 30:21 63:9 72:18 slipped 46:7 slow 60:8 snapshot 55:23 snippet 96:23 97:3 social 11:18 software 51:23 sole 90:23 solid 80:15 100:8 solution 111:4</p>	<p>Solving 27:12 somebody 75:3 83:14 soon 30:14 34:12 sooner 107:11 sorry 6:16 9:3 29:3 32:9 45:9 86:17 89:1,2 93:18 96:6 100:15 104:17 106:1 108:1 109:17 sort 3:13 39:14 51:2 55:10,18 58:12 71:3 71:3 77:10 81:23 84:2,25 90:6 93:21 99:22,25 101:12,16 105:2 sought 44:3 sound 105:13 113:1 sounded 108:25 sounding 39:11 sounds 25:22 40:11 98:3 100:7 103:7 South 1:24 speak 17:7 35:21 37:12 42:12 50:3 63:8 90:17 speaker 89:2 speaks 60:24 64:5 89:4 91:1 Spec 2:11,11 special 1:5 3:18 31:17 39:3 105:15 Specialist 2:10 specific 5:25 9:7 13:15 17:8,25,25 19:21 27:23 28:6 44:17 51:21 56:19 60:5,11,14 64:19 66:19 71:14 72:20 73:16 75:15 79:16 specifically 50:10 53:8 57:12 66:14 76:24 78:5 spending 91:2 98:21 spent 94:19 95:7 spot 47:25 spread 44:5 SSEP 23:17 24:1 staff 2:7,14 6:11 15:3 15:8 17:10,14,19,21 18:15 20:2 25:20 26:20 48:6 51:17</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

57:10,10 63:12,16 78:8 89:18 staffing 47:12 stand 3:21 standards 54:13 standpoint 53:24 55:2 56:8 69:14 86:12 96:14 start 3:4,13 5:12 8:25 18:3 31:20 32:4 39:13 50:19 52:21 53:4 59:23 60:4 108:10 started 13:17 29:18 73:20 starting 80:14,22 103:13 105:13 starts 78:15 89:20 95:21 state 8:4 12:18,19,21 13:1 14:5 17:17,18 17:22 18:2 19:15,17 19:20 43:20 44:20 53:10 87:25 88:2,17 89:16 90:8 91:8 92:24 93:10,16,18 95:22 102:1,14,23 103:5 114:2,5 stated 38:8 statement 42:22 43:5 52:5 static 73:2 statute 12:18 46:1,17 46:21 87:25 88:2 89:3,16,20 90:18 93:16 95:22 102:8 statutes 14:5 54:13 90:25 91:8 94:8 stenographic 1:23 114:9 stenographically 114:7 step 10:14 112:18 113:3 stick 72:25 stored 110:15 story 63:6 stove 101:10 straight-up 22:23 strangle 86:5 strategic 106:10	Strauss 2:4 4:23 70:3 structure 101:18 student 10:15 14:2,14 16:1 17:7,12 24:1 55:24 56:19,21 57:21 60:21 62:4,8 64:9,11,14 65:17,20 67:22 75:19 95:19 95:21 96:9 97:19 students 13:10 14:4,6 15:5,8,11,13,15,20 20:18,19 21:17 57:9 98:22 students/staff 18:22 stuff 29:1,5,7 63:9 105:11 subjective 47:18 48:6 subjects 14:22 submit 99:23 subsequent 98:25 subset 66:15,20 substitute 111:1 Success 74:4 sudden 42:6 sufficiently 35:17 suggest 29:23 100:17 suggesting 70:22 Suite 1:24 20:25 suits 52:20 summarize 83:18,20 84:3 85:8 summarized 85:6 summary 8:12 9:1 26:17 45:24 47:22 53:7 81:23 82:5,23 82:24 83:14,16,23 83:24 84:12,12 summer 15:15 31:18 105:17 superintendent 2:15 2:17 53:23 54:6 70:18 86:15 supplant 85:15 support 2:10 11:22 15:14 24:1 51:17 55:24 56:20,21 57:21 110:8 111:22 supports 15:14 21:19 supposed 20:16 35:22 90:17 94:19,25 104:8	sure 8:21 14:13 15:13 25:15 32:16,19,22 42:21 43:11 49:3,4 56:14 59:20 60:1 61:2 62:14 73:21 79:14 84:19,21 86:3 94:5 104:12 107:21 109:3 111:12 surely 91:19 surprised 48:1 49:15 68:2 74:18 surprises 105:10 surprising 56:2 survey 101:5 swept 99:12 symptoms 28:18 synergies 35:9 synonymous 89:24 synopsis 43:10 synthesized 37:16 51:12 52:18 synthesizing 34:19 63:1 system 2:10 28:15,18 29:19 73:10,25 74:1 74:10,13,24 77:5 89:7 90:8 systemic 82:24 systems 67:3 73:24 76:12 79:15	talking 11:3 49:9 53:20 55:13 56:7,23 61:22 64:12 66:12 73:20 79:10 95:25 talks 17:10 Task 99:14 Task-Assigned 2:8,9 teachers 58:8 teaching 17:5 55:18 56:7,18 61:1,21 Teaching/Learning 2:15 team 8:20 9:21 10:4 11:5,15,21,22 12:7 23:4 27:12 99:16 106:9 teams 1:11 3:22,25 5:22 9:16,17,19 10:13,14,15 15:17 93:8 technical 3:13 Technology 72:7 teenagers 14:18 tell 14:25 34:21 43:17 56:16 template 95:4,5 tended 87:11 terms 28:11,17 44:12 58:13 71:23 74:12 74:13 76:21 81:25 109:13 tested 8:1 30:4 85:14 testing 76:6,8,9 77:21 78:12 thank 3:24 5:6 6:7 12:9,24 14:17 16:23 26:19 28:23 29:10 30:22 31:25 32:1 42:3 43:7,12 44:21 93:12 94:2 100:25 108:11 109:15,21 110:2 113:10 Thanks 6:1 12:13 theme 64:19 theoretically 65:13 thereof 114:9 thermonuclear 16:11 they'd 77:10 thing 18:13 22:25 24:19 35:6 66:22 71:10 85:18 86:20	86:24,24 110:5 things 9:7 10:2,6,9 18:9 19:4 22:9 27:14 30:20 33:20 36:17 39:5,14 40:21 46:21 50:9 51:19,25 54:10,15 56:6,22 60:17,19 61:12 62:18 63:1,16,18,22 65:16 68:20,21,23 71:6 75:18 76:13,21 76:23 78:23 79:10 79:20,21 81:17 87:11 94:12 99:13 107:23 think 5:13 6:9 14:23 16:7 17:9 18:19 19:5 22:16 24:15 25:11 29:6 30:23 31:2,15 38:18 39:16 42:7,18 45:3 46:13 47:1,24 49:10 50:2 50:4,25 53:10,15 54:17,20 55:16 57:12,21 58:18 60:18,23 61:9,18 62:20 64:18 65:11 65:19,23 69:5,7,17 70:1,3,5,10,13,16 71:15 73:3,12,15,20 74:1,6,7,20 75:8 76:23 77:6,17,25 78:6,14,24 80:6,23 81:2,18,22,24 82:1 82:5,11,12,16 83:14 84:17,17,24 85:8,10 85:19 86:18 87:1,9 89:8,21 90:5 93:19 94:3,18,24,24 96:10 102:15,22 104:15 105:21 106:5 109:10 111:8,11,17 111:19 112:1,25 thinking 86:4 third 76:20 thought 7:10 67:25 91:17 103:12 106:3 106:6 107:10 thoughts 74:18 threat 2:16 7:23 8:20 9:12 10:8 11:9
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

13:24,24 19:23 23:2 23:3,13 24:13,14,18 25:5 26:1 66:21 threats 15:12 23:2 25:6 26:9,11 30:16 30:19 three 13:11 35:23 49:23 68:13 three-year 44:5 throw 103:11 throwing 111:2 Thursday 1:13 3:18 108:16 109:8 tickets 95:11,11 ties 56:22 tight 105:5 TIM 2:19 time 10:3 11:13 27:6 29:8 36:19,22 41:17 43:16,16 47:10 56:4 57:4 59:19 60:10,13 61:24 62:3,23 86:13 88:22 89:22 91:12 91:16 101:2,3 102:2 103:22 108:10 109:12,19 timeframe 30:1 timeliness 109:14 timely 34:14 47:15 timing 17:8 46:9 103:9 107:17 Timothy 1:23 114:4 114:14 title 14:1 today 56:23 77:12,15 103:24 told 18:14 tomorrow 104:15,21 104:23 109:6 tool 63:10 72:12 tools 48:11 top 46:10,12 49:17 70:23 75:13 78:3,4 78:13 96:12 top-down 53:14 touched 23:13 traced 26:4 track 55:6 71:25 traditional 5:8 21:14 traditionally 7:24 train 11:15	trained 11:14,16 training 6:13,20 7:23 7:25 9:16,20 10:13 10:15 11:1,4,23 12:3,6,8,14 13:6,7 16:2 17:4,14,18 18:8,15 19:4 89:18 89:18 103:22 trainings 8:23 11:24 12:21,22,25 transcript 114:8 transferable 106:12 transition 10:10 transmit 100:11 107:14 transmitted 9:5 Transportation 67:22 treat 16:25 17:1 tried 8:5 triggered 23:11 trouble 20:9 true 114:8 try 50:16 72:14 80:11 109:16,18 trying 13:7 24:20,22 31:10 33:19 42:19 76:16 77:15 108:5,6 tune 69:15 98:9 turn 6:24 66:10 turnover 47:12 59:21 turns 54:8 Turso 2:5 3:8 4:24 5:2,3 15:21,23,24 16:3,7,23 21:9,11 109:23 110:3 two 14:18 21:14 22:9 27:17 48:16 68:13 83:9 90:25 91:20 103:14 106:24 110:18 112:4 type 16:19 23:3 25:5 34:25 44:8 81:14 83:5,11,25 90:6 types 25:6 62:18 typing 95:15	ultimately 8:15 26:13 33:12 44:2 47:4 52:17 53:25 69:20 unable 34:17 unanimously 87:9 unaware 6:4 undergoing 35:20 understand 15:13 16:12 68:10,20 72:4 78:21 80:22 91:17 93:7,8 108:6 understanding 16:20 20:10 47:1 62:14 63:11 65:8 67:4 69:9 81:4 88:23 91:23 understood 69:6 uniform 13:14,19 14:7 17:14,18,21 18:1 22:13 28:19 United 2:19 unity 8:18 universe 36:23,24 46:24 47:3 unmute 3:9 unmuted 6:1 unweighted 95:18 upcoming 8:21 9:24 10:5 18:3 34:4,16 34:20 35:8 39:25 40:5 44:17 update 42:7,12 112:13 updated 23:16 24:12 36:8 updates 57:22 63:20 104:20 use 13:25 14:8 17:19 19:16,17 21:1 25:17 40:3 41:11 44:10 46:22 50:7 60:10,13 69:21 80:5 109:2 user 57:9 uses 73:5 usually 7:25 13:8 57:15 usurped 34:10 utilized 86:13 95:8 utilizing 110:19	vacancies 47:13 valorem 68:24 variances 28:10 various 37:6 40:23 65:4 72:2 74:2,2 79:10,22 varying 17:12 Vegas 95:12 vehicle 90:11,12 Vending 39:8 Vendor 67:14 verbiage 25:18 verify 10:4 20:15,17 versus 87:14 107:19 vice 12:1,4 video 15:2,3 16:11,13 18:19 videos 13:22,23 14:21 14:23,25 16:8,9,10 16:16 view 70:16 voice 25:19 73:21 volunteer 18:6 volunteers 18:5,11,24 vote 5:19,22 103:25 voting 93:4 VPK 64:21 vulnerable 76:9	wants 26:15 86:5 110:24 wasn't 5:9 48:2 72:5 94:16 waste 81:17 wasted 67:23 71:24 watch 16:9,11,15 watching 16:9 way 9:4 31:18 36:13 37:16 38:18,20 40:7 44:19 49:7 54:10 60:11 63:13 64:15 66:11 77:11 82:6 95:3 96:25 111:15 ways 36:21 48:10 79:19 we'll 3:13 6:20,21 22:4 25:7 34:11 45:22 49:18 50:15 52:1,18,21 53:3 57:14 58:5 61:21 69:14 104:19 107:17 109:2 111:13 112:20,20 112:20 we're 7:21 15:5,10 20:20 21:8 25:9,11 28:19 29:25 30:14 31:2,12,24 34:2,3 34:19 35:8,25 36:4 37:12,13 40:2,16 41:25 47:14,24 53:7 54:25 56:23 57:22 59:21 63:7 66:11 69:24 72:19,19 73:4 73:24 74:14 75:12 77:7,13 81:14 84:4 84:7,20 85:20 86:18 86:18,21 88:3 95:25 98:10 104:4 107:21 107:23 110:11 we've 30:9 50:5,25 51:13 55:16 72:2 79:7 86:2 91:13 weak 81:16 weaker 22:23 web 74:15 76:6 website 108:18,23 week 55:8 57:22 58:11 62:22 77:14 81:2 103:9,11,15,18
	U		W	
	Uh-huh 24:8 85:19 102:6 Uh-oh 21:5	V		

104:1,5,12 105:8 110:8 113:11 week's 77:11,15 weekend 65:11 113:12 weeks 15:10 weird 31:1 welcome 12:10 109:22 110:3 went 19:6 33:19 42:5 81:3 weren't 11:20 94:21 wheel 24:22 when's 29:24 white 28:4 whoever's 16:9 112:7 112:8 willing 110:25 winds 39:3 wondering 23:14 24:9 28:12 102:13 word 17:4 23:10 88:25 work 3:21 11:19 14:9 15:16 20:20 38:19 38:20 39:21,23,24 40:1 42:22 43:5 54:16 57:2 77:24 78:15,15 85:9 worked 104:19 worker 11:18 working 14:1 65:15 79:5 workings 81:19 works 24:7 42:8 91:24 93:9,20 workshop 41:20 would've 77:10 wouldn't 39:2 74:22 wrap 39:12 108:2 wrapping 36:2 WRIGHT 2:11 write 110:20,20 writing 66:6,7 written 22:11,17 36:13 56:11 73:1 112:13 wrong 96:4	<div>Y</div> yada-yada 82:23 yeah 7:5 9:8 11:7 12:18 15:23 16:3 18:19 19:11,16 20:13 22:1 23:17 24:8 29:12 30:6 31:12,15 32:14,23 33:7 39:20 40:9,19 42:23,24 43:6 45:9 46:6,7 51:4,8 60:18 67:25 71:3 73:8 75:17 82:16 83:4 85:10,11,20,23 86:3 88:15,24 89:3,17 91:10 92:5 94:1,15 100:14,21 104:11 104:22 105:24 106:3,16 107:9 108:4,14 112:1 year 5:12 6:14 8:22 9:15,20,24 14:7,14 14:19 15:4,6 17:20 18:3 19:14 28:19 30:11 31:20 32:3,5 32:17,21 33:17 35:21 36:16 37:20 38:1 39:13,13,25 40:16 49:15 76:21 87:13 98:12 112:16 112:22 years 35:24 36:1,23 46:4 47:19 49:23 68:13 93:8 98:6,8 101:2,11 110:18 Yellow 54:14	1008.36 95:23 10th 108:23 11 28:2,3 11:30 86:19 11:56 1:13 113:8,13 11th 103:19 12 36:23 1403 88:2 91:4 1403(a) 88:2 15 44:9 83:6 16 83:7 105:11 16th 25:8,10 39:2 55:3 56:13 101:20 108:21 114:10 17 44:9 83:3 18 87:25 88:4 1991 23:13 1st 9:25 10:9 11:11 30:10 46:4	<div>3</div> 3 35:20 105:4 108:24 30 93:8 30th 98:5 31st 30:10 31:5 33301 1:24 35 26:5,7 27:9,10	<div>4</div> 4 46:6 4,000 11:14 41 51:14,24 43 26:22,25	<div>5</div> 5 95:18 96:8,9,10 5,000 98:22 54 64:8	<div>6</div> 633 1:24 6A.10019 12:19	<div>7</div> 7 13:7 27:6,6,8,9,13 7a 13:9 7b 13:9 17:9 7c 13:9 7th 104:9 106:18,23	<div>8</div> 8 22:9 87 69:25 73:4 8th 98:8	<div>9</div> 9 1:13 9:31 1:13 3:19 90 9:21 35:1,5 69:25 84:6 85:7 90-page 60:6 900 70:12 92 33:17 9th 3:18
<div>X</div> X 110:17	<div>Z</div> zone 61:8	<div>2</div> 2 27:23 108:24 20 27:1 32:21 110:15 2019 86:20 87:1,9 98:8 202 1:24 2023 8:2,3 26:3,4,5 46:5 2023-2024 19:13 2024 1:13 11:11 46:8 98:6 114:10 2024-2025 19:14 20th 35:4 38:6 39:2,7 39:10 21 107:14,24 21st 29:6 22 87:13 226 8:9 23 6:15,16,16 28:25 29:6,9,14 33:11,13 46:6,7 23-24 6:14 24 6:15 32:5,17 38:1 24-25 19:21 24.121 89:16 24th 36:4 38:7 25 32:3 82:1 84:1 26 26:7 27th 106:13 107:3,5 28 101:1 29th 41:21							
	<div>0</div>								
	<div>1</div> 1 13:18,19 26:3 31:5 112:18 10 98:22 100 23:5 92:15 93:9 95:21 97:19,22 1001.42 87:25 1001.452 88:1 1008.345 88:1								