

Page 1

**SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING**

**THURSDAY, MAY 16, 2024
9:38 a.m. - 1:09 p.m.**

**KC WRIGHT ADMINISTRATION CENTER
BOARD ROOM
600 Southeast 3rd Avenue
Ft. Lauderdale, Florida**

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

Page 3

Thereupon, the following proceedings were had:

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

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

(Pledge of Allegiance was recited.)

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

MR. RHODES: Thank you, Madam Chair.

Roll call, Ruth Carter-Lynch?

(No response.)

MR. RHODES: Rebecca Dahl?

(No response.)

MR. RHODES: Anthony De Meo?

(No response.)

MR. RHODES: Mary Fertig?

(No response.)

MR. RHODES: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. MEDVIN: Robert Mayersohn?

MR. MAYERSOHN: I'm here.

MR. RHODES: Okay. And Andrew Medvin?

MR. MEDVIN: Here.

Page 2

AUDIT COMMITTEE MEMBERS:

Ms. Ruth Carter-Lynch (Call-in)

Ms. Mary Fertig

Dr. Nathalie Lynch-Walsh

Mr. Robert Mayersohn

Mr. Andrew Medvin

Ms. Phyllis Shaw

Ms. Jaclyn Strauss

Mr. Peter Turso

Mr. Lew Naylor

OFFICE OF THE CHIEF AUDITOR STAFF:

Mr. Dave Rhodes, Designee Chief Auditor, OCA

Ms. Ali Arcese, Audit Director

Ms. Jennifer Harpalani, Asst. Director IT Audits

Ms. Nakia Gouldbourne, Acting Manager, Internal Funds

Ms. Elena Pritykina, Task-Assigned Manager, Operations

Mr. Bryan Erhard, System Support Specialist II

Ms. Laura Wright, Clerk Spec C

Ms. Wanda Radcliff, Clerk Spec B

DISTRICT STAFF:

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

Ms. Erum Motiwala, Associate Supt., Finance

Mr. Mark D. Dorsett, Chief Facilities Officer

Dr. Josiah Phillips, Chief Information Officer

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

Ms. Jennifer Andreu, Executive Director, Operations

Mr. Manuel Castaneda, Executive Director, IT Operations

Mr. Matthew Bradford, Executive Director IT Services

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

Ms. Shelley Meloni, Executive Director, Capital Programs

Ms. Omar Shim, Director, Capital Budget

Mr. Ryan Smith, Director, Business Support Center

Ms. Kim Punzi-Elabary, MGR. I, Behavioral Threat

Assessment

INVITED GUESTS:

Ms. Emily Scott, Court Reporter, United Reporting

BECON Broadcast

Mr. Rob Broline, External Auditor, CRI

Mr. Ben Kincaid, External Auditor, CRI

Tammy Whippie, AECOM

Chris Gums, External Auditor, RSM

Matthew Brondell RSM US

Page 4

1 MR. RHODES: Pavel Menzul?

2 (No response.)

3 MR. RHODES: Lew Naylor?

4 MR. NAYLOR: Here.

5 MR. RHODES: Phyllis Shaw?

6 (No response.)

7 MR. RHODES: Jaclyn Strauss?

8 MS. STRAUSS: Present.

9 MR. RHODES: Peter Turso?

10 MR. TURSO: Present.

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

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

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

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

20 MR. NAYLOR: Can we approve the agenda?

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

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

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

25 ALL PRESENT: Aye.

<p style="text-align: right;">Page 5</p> <p>1 DR. LYNCH-WALSH: Any opposed?</p> <p>2 (No response.)</p> <p>3 DR. LYNCH-WALSH: All right. Agenda is</p> <p>4 approved.</p> <p>5 Do we have any public comment?</p> <p>6 Thank you.</p> <p>7 All right. Next up, the minutes from the</p> <p>8 April 11th audit committee meeting, I need a motion</p> <p>9 to approve.</p> <p>10 MR. MAYERSOHN: Motion to approve.</p> <p>11 DR. LYNCH-WALSH: Oh, wait a minute. We don't</p> <p>12 have quorum. Yeah, nope, we'll come back to that.</p> <p>13 Actually, for that matter, we couldn't approve</p> <p>14 the agenda, either; but it is what it is. We don't</p> <p>15 get hung up on protocol at the expense of getting</p> <p>16 business done, so we'll just come back to those.</p> <p>17 Audit committee followup from prior meetings,</p> <p>18 we just had a special meeting when we discussed the</p> <p>19 internal audit of behavioral threat assessment.</p> <p>20 Does anyone have any motions? As we need to, I</p> <p>21 believe, transmit those, too.</p> <p>22 MS. STRAUSS: Yes.</p> <p>23 DR. LYNCH-WALSH: Directly related to these,</p> <p>24 the BTA training program and BTA monitoring?</p> <p>25 MS. STRAUSS: No.</p>	<p style="text-align: right;">Page 7</p> <p>1 MS. MARTE: It's not a line item in the state</p> <p>2 budget anymore.</p> <p>3 MR. MAYERSOHN: So it's -- so no longer are</p> <p>4 they going to be receiving funds?</p> <p>5 MS. MARTE: I have to check budget guidelines.</p> <p>6 I think we are still giving them the five dollars</p> <p>7 out of general fund. I have to check.</p> <p>8 MR. MAYERSOHN: Okay. Can you follow up and</p> <p>9 just -- because if it's something that it's in</p> <p>10 state statute and should be, then we need to put it</p> <p>11 on the legislative action plan or platform.</p> <p>12 MS. MARTE: We'll look into it.</p> <p>13 MR. MAYERSOHN: Thank you.</p> <p>14 DR. LYNCH-WALSH: Okay. Too many pieces of</p> <p>15 paper.</p> <p>16 So that -- that motion was about adding that</p> <p>17 to the audit plan, and that motion was from five</p> <p>18 years ago. So what I'd like to do is pass that</p> <p>19 motion again, that it go into the audit plan; but</p> <p>20 since we do not have bodies here to vote, we'll</p> <p>21 come back to that.</p> <p>22 All right. Compliance with booster club</p> <p>23 guidelines, we asked for a list of booster clubs by</p> <p>24 school. We got an initial list.</p> <p>25 Mr. Rhodes, I believe I sent you a response to</p>
<p style="text-align: right;">Page 6</p> <p>1 DR. LYNCH-WALSH: Okay. And, remember, we</p> <p>2 can't vote yet. We need one more body to show up.</p> <p>3 Are we hunting down members?</p> <p>4 MR. RHODES: Yeah.</p> <p>5 DR. LYNCH-WALSH: All right. So technically,</p> <p>6 we can't transmit, either, so we'll come back to</p> <p>7 that.</p> <p>8 All right. SAC accountability funds, I shared</p> <p>9 with everybody the district advisory committee</p> <p>10 motion and response and the related state statutes</p> <p>11 related to school accountability funds. The -- and</p> <p>12 this ties into the audit plan, which we're going to</p> <p>13 discuss in June, so we can come back to that</p> <p>14 motion, basically --</p> <p>15 Yes, sir?</p> <p>16 MR. MAYERSOHN: So -- Hello, Ms. Marte, how</p> <p>17 are you?</p> <p>18 MS. MARTE: I'm great.</p> <p>19 How are you?</p> <p>20 MR. MAYERSOHN: I'm great.</p> <p>21 I was at a SAC meeting yesterday, and it's my</p> <p>22 understanding that the district has not received</p> <p>23 any school accountability funds, whatever that five</p> <p>24 dollars is, over the last -- for the last three</p> <p>25 years; is that correct?</p>	<p style="text-align: right;">Page 8</p> <p>1 what was submitted?</p> <p>2 MR. RHODES: Yes.</p> <p>3 I wanted to get some additional feedback</p> <p>4 before I forwarded off that information to request</p> <p>5 the -- whatever changes that we're going to ask</p> <p>6 for.</p> <p>7 DR. LYNCH-WALSH: So -- right, so I sent you</p> <p>8 back a file that showed -- so we asked for booster</p> <p>9 club -- booster clubs by school, and we had asked</p> <p>10 for their names and their revenues and</p> <p>11 expenditures. Since they haven't -- it's -- it's</p> <p>12 only now on May, they don't know the revenues and</p> <p>13 expenditures for this current school year; but they</p> <p>14 would have known last year's, in theory, if</p> <p>15 everyone had turned in their financials on May.</p> <p>16 And I keep saying "on May," because that's</p> <p>17 literally what the booster club guidelines say.</p> <p>18 There is no "by May 31st," "by May 1st"; it says</p> <p>19 "on May." And I'm not sure where that date is;</p> <p>20 it's somewhere next to the twelfth of never, I</p> <p>21 think.</p> <p>22 So let's see, we are in -- so what we got -- I</p> <p>23 guess they did a survey or something.</p> <p>24 Do we know what they did to solicit the</p> <p>25 information from the schools?</p>

<p style="text-align: right;">Page 9</p> <p>1 MR. RHODES: Not -- it hasn't been confirmed 2 yet. 3 DR. LYNCH-WALSH: Who would be able to confirm 4 that? 5 I don't see anyone in this room that this 6 matched up to. 7 MR. RHODES: My understanding was that would 8 be Dr. Fulton. 9 DR. LYNCH-WALSH: Okay. And is she available? 10 MR. RHODES: She did send a notice that she 11 was declining to attend the meeting for reasons 12 that I'm not aware of. 13 DR. LYNCH-WALSH: Okay. I'm not sure that's 14 how this works. 15 So if you can't make it, that's -- that's 16 understandable, but then you generally send 17 somebody that can answer the questions. 18 So since Dr. Hepburn is the superintendent -- 19 not that he has a contract in place with the 20 district -- Dr. Fulton is task-assigned into his 21 old position, which is the deputy superintendent of 22 teaching and learning. The people under her would 23 be the three regional superintendents. Nobody in 24 here matches any of those. 25 So who can answer a question about this?</p>	<p style="text-align: right;">Page 11</p> <p>1 side; and not produce where we have -- I don't know 2 if you can see it. 3 Yeah, we have a cell that has multiple, so we 4 can't sort, filter, subtract. 5 DR. PHILLIPS: Yeah, generally speaking, we 6 would use Microsoft Forms to do a survey like this, 7 and you can make sure there is not duplicates and 8 there are separate text fields and -- 9 DR. LYNCH-WALSH: And that you don't have 10 multiples in one field. 11 DR. PHILLIPS: Yeah. 12 DR. LYNCH-WALSH: And then some of them just 13 listed the type, so there was apparently no field 14 that told you what type. 15 So I -- do they need help from IT to set these 16 things up? 17 DR. PHILLIPS: Generally not, but I would be 18 happy to provide any assistance. 19 DR. LYNCH-WALSH: Okay. Because, I mean, this 20 was not like a complicated ask, but we've got 21 multiple submissions from some schools. We've got 22 schools that did not put the name. We've got 23 schools that put six things in one field. I just 24 can't even visualize. 25 And then we would have been able to sort by</p>
<p style="text-align: right;">Page 10</p> <p>1 Nobody? 2 MR. RHODES: I expected to see the regional 3 superintendents to be here that would have been 4 able to provide some answer to this, but I think 5 Dr. Fulton is the one that will be able to answer 6 your specific question. 7 DR. LYNCH-WALSH: Okay. So if you guys look 8 at the screen, you'll kind of understand the issue 9 here. 10 So we were expecting a list of booster clubs, 11 and some -- whatever way they used, some of the 12 principals put booster clubs -- they have multiple 13 booster club names in a field; and then others put 14 the actual names and did them individually. 15 I'm not sure how you set up a survey. A 16 shared file might have been easier. 17 Dr. Phillips, can you shed any light on what 18 tools staff has available that we produced this 19 result? Because there is duplicates in here, even. 20 What -- when they send a survey -- I am just 21 asking, but I'm saying from a IT perspective, what 22 is available out there that would have allowed them 23 to produce a list of booster clubs by school, and 24 since they didn't have revenues and expenditures 25 yet, they could have had empty fields off to the</p>	<p style="text-align: right;">Page 12</p> <p>1 booster club type, had that been a field. So 2 booster club type, football, and then you put the 3 name off to the -- you know, then you put the name, 4 and you leave fields for revenues and expenditures 5 that somebody could then drop in when they had 6 them. 7 And if you share that out to each of the 8 schools, I'm thinking you can get -- like that, 9 you'd have everybody. In like 24 hours, they could 10 plop everything in and it would be filled in. 11 So I'm not sure -- I appreciate that they 12 started, but we can't actually do anything with 13 this, in terms of analyzing, filtering, sorting or 14 anything, so -- and it's a little disappointing 15 that nobody is here to take the feedback directly 16 and then be able to act on it. 17 I know where Dr. Hepburn is; he got booked 18 somewhere else, I think, before he was a 19 superintendent, but I don't have an explanation for 20 where everybody else is. We may have to revisit 21 the -- is it the chief auditor policy that says 22 that staff is supposed to be here to answer to 23 items having to do with their area of 24 responsibility? 25 MR. RHODES: Yes, that's my understanding.</p>

<p style="text-align: right;">Page 13</p> <p>1 DR. LYNCH-WALSH: Okay. That's what I</p> <p>2 thought.</p> <p>3 Okay. Do we -- nope, still haven't gained a</p> <p>4 person.</p> <p>5 MR. RHODES: I did get an update that Phyllis</p> <p>6 Shaw is supposed to be here within 15 minutes.</p> <p>7 DR. LYNCH-WALSH: Okay. All right. Perfect.</p> <p>8 All right. So --</p> <p>9 MR. RHODES: Also, may -- may I just add?</p> <p>10 DR. LYNCH-WALSH: Yeah.</p> <p>11 MR. RHODES: We also expect, from a prior</p> <p>12 understanding, that Dr. Carter-Lynch will be</p> <p>13 contacting -- Dr. Carter-Lynch?</p> <p>14 DR. LYNCH-WALSH: No, the "Dr." -- go ahead,</p> <p>15 she can be a doctor.</p> <p>16 MR. RHODES: I'm sorry.</p> <p>17 Ruth Carter-Lynch will be -- oh, she is on by</p> <p>18 phone now, I think.</p> <p>19 DR. LYNCH-WALSH: But it still doesn't count</p> <p>20 for quorum. We have to have a quorum in the room.</p> <p>21 All right. So next up, I believe I received a</p> <p>22 email, or was copied on an email, from Erum</p> <p>23 Motiwala on the proposed policy changes for the</p> <p>24 general fund, and I think -- I don't see -- oh,</p> <p>25 wait, you are here.</p>	<p style="text-align: right;">Page 15</p> <p>1 a policy in place saying that they are to be</p> <p>2 audited.</p> <p>3 So if you want to make a motion --</p> <p>4 MR. MAYERSOHN: But there is no -- I just look</p> <p>5 at it as there is no nexus to it at this point,</p> <p>6 without having a policy --</p> <p>7 DR. LYNCH-WALSH: Right.</p> <p>8 MR. MAYERSOHN: -- in place --</p> <p>9 DR. LYNCH-WALSH: Correct.</p> <p>10 MR. MAYERSOHN: -- that governs that they have</p> <p>11 to have insurance, that they have to have -- I mean</p> <p>12 anything, as far as, you know, whatever is needed.</p> <p>13 I mean, they are an independent 501(c)(3);</p> <p>14 they can, you know, abide by state statute and have</p> <p>15 games of chance, and nothing would prohibit it,</p> <p>16 not -- they can't have it on school board property,</p> <p>17 but they can do it outside.</p> <p>18 (Ms. Fertig joined the proceedings.)</p> <p>19 DR. LYNCH-WALSH: Right.</p> <p>20 MR. MAYERSOHN: Because as long as they follow</p> <p>21 the rules, it's like -- you know, the Florida</p> <p>22 Panthers have their 501(c)(3) Panthers foundation;</p> <p>23 they raise money.</p> <p>24 DR. LYNCH-WALSH: Okay. I don't want to get</p> <p>25 too far off why we asked for the list. The list</p>
<p style="text-align: right;">Page 14</p> <p>1 I'm so confused as to who is showing and not</p> <p>2 showing.</p> <p>3 MR. MAYERSOHN: Just going back to the booster</p> <p>4 clubs and reading this guidelines policy, is it --</p> <p>5 these are just guidelines; so they are not a --</p> <p>6 they are not policy, correct?</p> <p>7 DR. LYNCH-WALSH: Don't do that. You are</p> <p>8 going to trip. Go all the way around.</p> <p>9 MR. RHODES: It is my understanding it's not a</p> <p>10 policy.</p> <p>11 MR. MAYERSOHN: Okay. So I guess my concern</p> <p>12 is, these are outside independent organizations.</p> <p>13 They have their own EIN numbers. They operate</p> <p>14 separately. They have their own bylaws.</p> <p>15 The only thing that, I guess, they tie into</p> <p>16 the schools is that they provide a service to those</p> <p>17 clubs raising -- raising funds; but there is no --</p> <p>18 but we can't audit them. We can't do anything,</p> <p>19 so --</p> <p>20 DR. LYNCH-WALSH: That's not -- no.</p> <p>21 MR. MAYERSOHN: What, booster clubs?</p> <p>22 DR. LYNCH-WALSH: There is absolutely</p> <p>23 nothing -- that's why I pulled every state statute</p> <p>24 and board policy. The only thing -- reason that</p> <p>25 they are not audited now is because nobody has put</p>	<p style="text-align: right;">Page 16</p> <p>1 was not to --</p> <p>2 MR. MAYERSOHN: I'm just saying, to me,</p> <p>3 it's -- as much as the nexus between a booster club</p> <p>4 and being able to control, very similar to we've</p> <p>5 had PTAs with same thing: They raise funds, they</p> <p>6 spend it in different places. And we have always</p> <p>7 been telling them, we can take a look at it; but we</p> <p>8 have no authority.</p> <p>9 DR. LYNCH-WALSH: Okay.</p> <p>10 MS. STRAUSS: They have oversight.</p> <p>11 DR. LYNCH-WALSH: Right.</p> <p>12 MS. STRAUSS: Booster clubs have no</p> <p>13 oversight --</p> <p>14 DR. LYNCH-WALSH: Clearly.</p> <p>15 MS. STRAUSS: -- or organizations.</p> <p>16 MR. MAYERSOHN: PTAs have oversight. PTOs do</p> <p>17 not.</p> <p>18 MS. STRAUSS: Okay. Fine. But --</p> <p>19 DR. LYNCH-WALSH: Right. So --</p> <p>20 MS. STRAUSS: -- booster clubs have nothing.</p> <p>21 MR. MAYERSOHN: Correct. So that's my</p> <p>22 concern, is that there are guidelines, but --</p> <p>23 MS. STRAUSS: Agreed. It's not being</p> <p>24 followed, agreed.</p> <p>25 DR. LYNCH-WALSH: Right, so -- so the whole</p>

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

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

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

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

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

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

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

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

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

12 MS. FERTIG: Right, so --

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

15 MS. FERTIG: So --

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

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

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

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

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

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

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

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

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

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

24 MS. FERTIG: Nathalie?

25 DR. LYNCH-WALSH: Yes, Mary.

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

2 I would like to say --

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

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

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

16 MS. FERTIG: Exactly.

17 DR. LYNCH-WALSH: Right.

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

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

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

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

<p style="text-align: right;">Page 21</p> <p>1 motion?</p> <p>2 MS. FERTIG: -- yeah.</p> <p>3 We advise the School Board to create a policy</p> <p>4 governing booster clubs.</p> <p>5 MR. NAYLOR: Second.</p> <p>6 MS. FERTIG: And that's not to say that most</p> <p>7 of them don't do excellent work, because they do;</p> <p>8 but I think there should be guidelines. Look at</p> <p>9 how much money this is.</p> <p>10 So thank you.</p> <p>11 DR. LYNCH-WALSH: All right. Hold on one</p> <p>12 second. Let me -- so your recommendation, again,</p> <p>13 your motion?</p> <p>14 MS. FERTIG: Is that we advise the --</p> <p>15 DR. LYNCH-WALSH: We recommend.</p> <p>16 MS. FERTIG: -- School Board of Broward County</p> <p>17 to create a policy governing booster clubs.</p> <p>18 DR. LYNCH-WALSH: Policy governing . . .</p> <p>19 MS. FERTIG: Notice I'm starting out with a</p> <p>20 short motion, Nathalie.</p> <p>21 DR. LYNCH-WALSH: Yes, thank you.</p> <p>22 I'm going to have to add a friendly amendment,</p> <p>23 I guess, in Phyllis' absence --</p> <p>24 MS. FERTIG: Just feel free.</p> <p>25 DR. LYNCH-WALSH: -- and I'm going to add the</p>	<p style="text-align: right;">Page 23</p> <p>1 MS. CARTER-LYNCH(Via Teams): So how many</p> <p>2 booster clubs are schools allowed to have? Because</p> <p>3 I think part of the issue is that someone gets some</p> <p>4 ideas they want to open a booster club. In</p> <p>5 addition to that, I think if the school's -- if</p> <p>6 there is a booster club that is under the school's</p> <p>7 tax ID number, it should be part of the regular</p> <p>8 audit; shouldn't be a separate and distinct entity.</p> <p>9 As long as it's -- as long as it is being used or</p> <p>10 being opened based on the school's tax ID number,</p> <p>11 automatically, it should be part of the school</p> <p>12 audit, number one.</p> <p>13 Number two, there needs to be a limit as to</p> <p>14 how many, and it needs to be disclosed. Because</p> <p>15 part of the problem is, if one is opened by a</p> <p>16 teacher, because, you know, they are not getting</p> <p>17 along with this particular, I don't know,</p> <p>18 athletics; and then now, all of a sudden, you have</p> <p>19 30, you know, of these accounts and no one knows</p> <p>20 where they are.</p> <p>21 So there needs to be a disclosure aspect of it</p> <p>22 that says every time a booster club is opened, that</p> <p>23 it is disclosed and it is part of the school. It's</p> <p>24 not a separate and distinct entity, because</p> <p>25 technically, it's not, because it's being used by</p>
<p style="text-align: right;">Page 22</p> <p>1 words "that includes an audit provision."</p> <p>2 MS. SHAW(Via Teams): Thank you.</p> <p>3 DR. LYNCH-WALSH: Do you accept a friendly</p> <p>4 amendment?</p> <p>5 MS. FERTIG: Oh, yeah. Keep going.</p> <p>6 DR. LYNCH-WALSH: Okay. No, no, I'm trying to</p> <p>7 keep it short so I can --</p> <p>8 MS. FERTIG: Oh, okay. So you can --</p> <p>9 DR. LYNCH-WALSH: -- catalog it.</p> <p>10 All right. So you advise the School Board to</p> <p>11 create a policy governing booster clubs that</p> <p>12 includes an audit provision. All right.</p> <p>13 MS. SHAW(Via Teams): Permission to revise the</p> <p>14 recommendation to "recommend."</p> <p>15 DR. LYNCH-WALSH: Recommend, yeah, okay,</p> <p>16 that's what I had first, recommend.</p> <p>17 We recommend the School Board create a policy</p> <p>18 governing booster clubs that includes an audit</p> <p>19 provision.</p> <p>20 All right. Moved by Mary, seconded by Lew,</p> <p>21 friendly amendment.</p> <p>22 All right. Any further discussion?</p> <p>23 MS. CARTER-LYNCH(Via Teams): I have a</p> <p>24 question.</p> <p>25 DR. LYNCH-WALSH: Okay. Yes, ma'am.</p>	<p style="text-align: right;">Page 24</p> <p>1 the school's tax ID number.</p> <p>2 DR. LYNCH-WALSH: So I think we can discuss</p> <p>3 that when the Board directs a policy, and if they</p> <p>4 don't go for it, we can always petition for a</p> <p>5 policy; but -- because the same rules that apply to</p> <p>6 direct-support organizations could absolutely apply</p> <p>7 to booster clubs, and they have to be approved by</p> <p>8 the Board, instead of just the principal.</p> <p>9 I think that's why you're seeing these schools</p> <p>10 that have -- how many did I say Western had, like</p> <p>11 20? So that's a lot going on at one school.</p> <p>12 I'm not saying that, say, Cypress Bay doesn't</p> <p>13 have a ton, too, but they are a larger school, and</p> <p>14 MSD has a lot. But I think Cypress Bay and Western</p> <p>15 have the most.</p> <p>16 So that can be part of the policy-development</p> <p>17 discussion.</p> <p>18 But are there booster clubs under the school's</p> <p>19 tax ID number?</p> <p>20 MR. MAYERSOHN: There have been.</p> <p>21 DR. LYNCH-WALSH: There have been?</p> <p>22 MR. MAYERSOHN: I'm reading here 2016.</p> <p>23 DR. LYNCH-WALSH: What did you --</p> <p>24 MR. MAYERSOHN: 2016 --</p> <p>25 DR. LYNCH-WALSH: Yeah.</p>

Page 25

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

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

5 MR. MAYERSOHN: Uh-huh.

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

8 MR. MAYERSOHN: Well, they used it.

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

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

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

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

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

23 ALL PRESENT: Aye.

24 DR. LYNCH-WALSH: Any opposed?

25 Okay. Passes unanimously.

Page 27

1 Okay. Minutes are approved.

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

9 MR. MAYERSOHN: So moved.

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

11 MR. NAYLOR: Second.

12 DR. LYNCH-WALSH: Second by Lew.

13 Any further discussion?

14 Hearing none, all in favor?

15 ALL PRESENT: Aye.

16 DR. LYNCH-WALSH: Any opposed?

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

20 MR. MAYERSOHN: So moved.

21 DR. LYNCH-WALSH: Okay. Moved by Robert.
22 Seconded by?

23 MS. STRAUSS: Strauss.

24 DR. LYNCH-WALSH: Strauss. Okay.

25 Any further discussion?

Page 26

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

6 MS. FERTIG: So moved.

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

8 MR. MAYERSOHN: Second.

9 DR. LYNCH-WALSH: Seconded by Robert.

10 Any discussion?

11 All in favor?

12 ALL PRESENT: Aye.

13 DR. LYNCH-WALSH: Aye.

14 Any opposed?

15 Okay. Agenda approved.

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

18 MR. NAYLOR: Motion to approve is submitted.

19 MR. MAYERSOHN: Second.

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

22 All in favor -- any discussion?

23 Okay. Hearing none, all in favor?

24 ALL PRESENT: Aye.

25 DR. LYNCH-WALSH: Any opposed?

Page 28

1 Hearing none, all in favor?

2 ALL PRESENT: Aye.

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

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

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

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

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

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

23 That never happened.

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

Page 29

1 MS. MARTE: Comment.
 2 DR. LYNCH-WALSH: Sure.
 3 MS. MARTE: Thank you, Madam Chair.
 4 Mr. Mayersohn -- I want to address
 5 Mr. Mayersohn's question.
 6 The State stopped providing accountability
 7 funds beginning in the fiscal year '21/'22, and the
 8 statute -- I'm sorry, and the administrative rules
 9 proffered by the Department of Ed required that
 10 only the funds that are carried forward that the
 11 schools haven't spent be placed in their budget on
 12 an annual basis. So at this point, without funding
 13 for several years, the amount out there would be
 14 very, very small.
 15 DR. LYNCH-WALSH: So there is no funding --
 16 there is no more school accountability funds?
 17 MS. MARTE: So the governor -- so beginning in
 18 fiscal year '21, it was no longer funded.
 19 DR. LYNCH-WALSH: Not the five dollars, not
 20 ten dollars, nothing?
 21 MS. MARTE: No, ma'am.
 22 Funds currently appropriated to the schools in
 23 the accountability account represent carryover
 24 balances rolling forward from fiscal year '20 --
 25 DR. LYNCH-WALSH: Okay.

Page 31

1 MS. MARTE: The money is allocated to each
 2 teacher's wallet, and if they don't -- if they have
 3 \$25 or \$30 left, that money all comes back and goes
 4 into the school account. We have money left over
 5 every year.
 6 DR. LYNCH-WALSH: I smell an audit of that
 7 process.
 8 MS. FERTIG: Yeah, can I ask a question?
 9 DR. LYNCH-WALSH: Yes, ma'am.
 10 MS. FERTIG: Okay. So just like we got a list
 11 of booster clubs, is it -- is it possible to get a
 12 list by school of how much money is in the -- in
 13 the school accountability fund today?
 14 MS. MARTE: Sure.
 15 MS. FERTIG: Because that could lead to
 16 further recommendations about things that we need
 17 to do. So I --
 18 MS. MARTE: We can provide that to you.
 19 MS. FERTIG: If it's okay with everybody, I
 20 would just like to request that.
 21 DR. LYNCH-WALSH: Yeah, so that we can have
 22 that for our next meeting, so this would be an
 23 agenda item.
 24 Yes, Lew?
 25 MR. NAYLOR: And could we get an explanation

Page 30

1 MS. MARTE: -- plus any unused teacher
 2 classroom supply funds returned to the District.
 3 MR. NAYLOR: Madam Chair?
 4 DR. LYNCH-WALSH: Yes.
 5 MR. NAYLOR: Does state policy still require
 6 five dollars?
 7 MS. MARTE: No.
 8 MR. NAYLOR: Okay.
 9 DR. LYNCH-WALSH: So then SACs won't have any
 10 kind of budget in the future?
 11 MS. MARTE: Carryover funds and remaining
 12 funds from teacher classroom supply.
 13 DR. LYNCH-WALSH: Let me rephrase that, then.
 14 So will the State no longer fund teacher
 15 supplies?
 16 MS. MARTE: They are funding teacher supplies.
 17 They are not funding the accountability dollars.
 18 DR. LYNCH-WALSH: Okay. So I guess we'll hold
 19 off on that until we get some additional clarity.
 20 I would never think that we had leftover
 21 teacher-supply money, because teachers are always
 22 asking -- always spending their own money --
 23 MS. MARTE: We always -- we always have
 24 teacher-supply money left over. So the money --
 25 DR. LYNCH-WALSH: Okay. So --

Page 32

1 on how SACs actually have money available at the
 2 end of each year?
 3 DR. LYNCH-WALSH: Well, you mean in writing,
 4 as opposed to verbal?
 5 Because what Mrs. Marte is saying is that they
 6 are -- they are riding on the fumes --
 7 MR. NAYLOR: But that's not -- that's not true
 8 because they --
 9 DR. LYNCH-WALSH: They keep getting --
 10 MR. NAYLOR: I sit on SAC, and supposedly,
 11 dollars keep coming in.
 12 DR. LYNCH-WALSH: I've seen SAC budgets where
 13 money keeps coming in, so where is it coming from?
 14 MS. MARTE: So I just read the State statute.
 15 I didn't -- I didn't -- that's not my -- that's the
 16 administrative rule from the State. We will get
 17 you the reports.
 18 The money is coming from -- some SACs had
 19 significant rollover because they were saving for a
 20 certain thing, and there are leftover funds in
 21 teacher-supply money every year, and that would go
 22 back to each school. So we can give you the
 23 reports.
 24 DR. LYNCH-WALSH: Right, I -- but like Lew, I
 25 tend to believe my own eyes, too.

Page 33

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

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

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

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

20 DR. LYNCH-WALSH: All the SAC.

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

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

Page 35

1 balances, we probably can --

2 DR. LYNCH-WALSH: Right.

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

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

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

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

21 Yes?

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

Page 34

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

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

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

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

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

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

15 DR. LYNCH-WALSH: Right.

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

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

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

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

Page 36

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

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

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

10 So who is speaking?

11 Ms. Motiwala, is that you?

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

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

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

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

24 This is on the general fund --

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

<p style="text-align: right;">Page 37</p> <p>1 percent or five percent?</p> <p>2 MS. MOTIWALA: So when we presented the</p> <p>3 policy, recommendation at four percent; but at the</p> <p>4 workshop, the Board consensus was five percent.</p> <p>5 MS. FERTIG: Oh, okay. Because I was just</p> <p>6 looking at it, and it says four here. You haven't</p> <p>7 made the correction yet.</p> <p>8 MS. MOTIWALA: It was four.</p> <p>9 DR. LYNCH-WALSH: All right. Does anyone else</p> <p>10 have any questions while I'm sort --</p> <p>11 There you are.</p> <p>12 MS. MOTIWALA: It says five percent under</p> <p>13 section two. The one --</p> <p>14 MS. FERTIG: Can I request a copy of whatever</p> <p>15 we are talking about? Because that's not what I'm</p> <p>16 seeing.</p> <p>17 MS. MOTIWALA: Okay. Hold on one second. Let</p> <p>18 me check what's uploaded.</p> <p>19 DR. LYNCH-WALSH: It's not in your packet?</p> <p>20 MS. FERTIG: No, it's in my packet, but it</p> <p>21 says four percent.</p> <p>22 DR. LYNCH-WALSH: Yeah, mine says four</p> <p>23 percent, too.</p> <p>24 MR. RHODES: I was sent --</p> <p>25 MS. FERTIG: And if there were any other</p>	<p style="text-align: right;">Page 39</p> <p>1 percent.</p> <p>2 DR. LYNCH-WALSH: Well, that's not the only</p> <p>3 fund balance --</p> <p>4 MS. FERTIG: And my concern would be if there</p> <p>5 were other changes, that we don't have those in</p> <p>6 here, so --</p> <p>7 DR. LYNCH-WALSH: It looks totally -- totally</p> <p>8 different from the version I reviewed last night.</p> <p>9 MS. MOTIWALA: So --</p> <p>10 MS. FERTIG: Yeah.</p> <p>11 MS. MOTIWALA: So we worked with legal on the</p> <p>12 formatting and wording changes, so they kind of</p> <p>13 helped us, you know, with rewriting in line with</p> <p>14 the Florida Statute; but the percentages are what</p> <p>15 was presented to Board, with the exception of the</p> <p>16 change from four to five percent.</p> <p>17 DR. LYNCH-WALSH: Okay. So on the live</p> <p>18 version, which I have on the screen, compared to</p> <p>19 where we started, my first comment was: Use</p> <p>20 GASB-aligned language, which that language says</p> <p>21 address normal contingencies, so I can check that</p> <p>22 off my list, at least in that paragraph.</p> <p>23 Then under rules, we went from it saying "fund</p> <p>24 balance level" to "compliance." It says: The</p> <p>25 School Board's general fund balance shall be in</p>
<p style="text-align: right;">Page 38</p> <p>1 changes --</p> <p>2 (Ms. Shaw joined the proceedings.)</p> <p>3 MR. RHODES: I was sent updated information,</p> <p>4 and I'll have to take a look and see if perhaps the</p> <p>5 wrong file got put into the audit committee packet.</p> <p>6 MR. NAYLOR: It did --</p> <p>7 MR. RHODES: Okay.</p> <p>8 MR. NAYLOR: -- because this is actually --</p> <p>9 this is edited from what I printed out.</p> <p>10 MR. RHODES: Okay. The one that I'm looking</p> <p>11 at right now that is the live from our link, Wanda</p> <p>12 or Laura, can you --</p> <p>13 MS. FERTIG: We just wanted you to know we</p> <p>14 were reading.</p> <p>15 MS. MOTIWALA: Well, thank you.</p> <p>16 MR. RHODES: Can you make copies of the</p> <p>17 current one that's on our link that shows five</p> <p>18 percent so that we can get copies before the</p> <p>19 committee leaves and hopefully before we are done</p> <p>20 talking about this item, if possible?</p> <p>21 DR. LYNCH-WALSH: Yeah, this --</p> <p>22 MS. MOTIWALA: Thank you for pointing that</p> <p>23 out.</p> <p>24 MS. FERTIG: I was like, wait a minute . . .</p> <p>25 MS. MOTIWALA: The one we sent had five</p>	<p style="text-align: right;">Page 40</p> <p>1 compliance with the requirements of the Florida</p> <p>2 Statutes, Governmental Accounting Standards Board</p> <p>3 statement 54 -- okay -- and Generally Accepted</p> <p>4 Accounting Principles.</p> <p>5 Okay. As required by GASB 54, it shall be</p> <p>6 reported in the following five classifications:</p> <p>7 Non-spendable, restricted, committed, assigned,</p> <p>8 unassigned.</p> <p>9 So is that how it's reported now?</p> <p>10 MS. MOTIWALA: Yes.</p> <p>11 DR. LYNCH-WALSH: Okay. Let's see, and there</p> <p>12 was a . . .</p> <p>13 I see. I see a "shall," "shall" . . .</p> <p>14 Okay. So then moving on to balance -- oh,</p> <p>15 that's being replaced by -- okay.</p> <p>16 So this is all added in; that was the language</p> <p>17 I was looking for, basically.</p> <p>18 So then we have: At any time the general fund</p> <p>19 ending -- shall not fall below five percent. So</p> <p>20 this says: The general fund ending balance shall</p> <p>21 not fall below five. So the general fund, then --</p> <p>22 In B, it says, "SBBC's fund balance"; is that</p> <p>23 the general fund balance?</p> <p>24 MS. MOTIWALA: Yes.</p> <p>25 DR. LYNCH-WALSH: Okay. So we don't have the</p>

<p style="text-align: right;">Page 41</p> <p>1 word "general" here.</p> <p>2 MS. MOTIWALA: Okay.</p> <p>3 DR. LYNCH-WALSH: But then down here, it says</p> <p>4 "general fund": At any time the general fund</p> <p>5 ending bal- -- ending fund balance not</p> <p>6 classified --</p> <p>7 So I think it needs to be consistent. If this</p> <p>8 is the "SBBC's general fund balance shall be</p> <p>9 reported in the following five classifications,"</p> <p>10 then B needs to have the word "general" before</p> <p>11 "funds."</p> <p>12 MS. MOTIWALA: So let me just clarify.</p> <p>13 Those five categories in Section 1B apply for</p> <p>14 all funds, but general fund is the one that ends up</p> <p>15 with having all five categories, if there are</p> <p>16 balances.</p> <p>17 So at the end of the year, when we report,</p> <p>18 other funds can also have non-spendable, such as</p> <p>19 inventory for food services; it's not necessarily</p> <p>20 general fund, but according to GASB, the fund</p> <p>21 balance has all those five categories.</p> <p>22 DR. LYNCH-WALSH: Okay. So then let's call it</p> <p>23 maintain its -- so it's -- up here, it's referred</p> <p>24 to "the general fund ending fund balance," because</p> <p>25 my fear, call it the ingrained air of skepticism</p>	<p style="text-align: right;">Page 43</p> <p>1 So we're going to table that until later,</p> <p>2 because we have different versions going on here.</p> <p>3 When is this going to the Board?</p> <p>4 MS. MOTIWALA: In June.</p> <p>5 DR. LYNCH-WALSH: The June 18th meeting?</p> <p>6 MS. MOTIWALA: Yes.</p> <p>7 DR. LYNCH-WALSH: And we don't need until the</p> <p>8 20th, unless we have a special meeting, so just --</p> <p>9 so this would be 6/18. Okay. All right.</p> <p>10 Your office is here?</p> <p>11 MS. MOTIWALA: Yes.</p> <p>12 DR. LYNCH-WALSH: This might be -- it might be</p> <p>13 a couple hours until we get back to it, depending</p> <p>14 on when they make copies.</p> <p>15 All right. So we are going to table this 6D</p> <p>16 and come back to it, because I reviewed the initial</p> <p>17 one, and I'm still hung up on being specific about</p> <p>18 which fund balance we're talking about.</p> <p>19 All right. So moving on, until we get those</p> <p>20 copies --</p> <p>21 MR. RHODES: Madam Chair?</p> <p>22 DR. LYNCH-WALSH: Yes, sir.</p> <p>23 MR. RHODES: I just wanted to make sure that</p> <p>24 the committee knew that Ms. Motiwala got the</p> <p>25 information -- the updated information to me in a</p>
<p style="text-align: right;">Page 42</p> <p>1 that's beat into your head in an accounting</p> <p>2 program, I like my language consistent.</p> <p>3 So it says here "as required by GASB 54,</p> <p>4 SBBC's fund balance," and you are saying, "Yeah,</p> <p>5 sure"; but we want to -- we want to know that you</p> <p>6 mean the general fund ending fund balance so</p> <p>7 that --</p> <p>8 MS. FERTIG: Can I make a request?</p> <p>9 DR. LYNCH-WALSH: Pardon?</p> <p>10 MS. FERTIG: It is hard to see what's there,</p> <p>11 and it's very different from what's in front --</p> <p>12 what we were provided and reviewed. Could we have</p> <p>13 these -- make copies made and come back to this</p> <p>14 later, when we have the correct thing in front of</p> <p>15 us?</p> <p>16 DR. LYNCH-WALSH: Are we making copies?</p> <p>17 MR. RHODES: The copies are being made as we</p> <p>18 speak.</p> <p>19 MS. FERTIG: Okay. So could we --</p> <p>20 DR. LYNCH-WALSH: Okay. That's -- that's</p> <p>21 fine --</p> <p>22 MS. FERTIG: Yeah, thank you.</p> <p>23 DR. LYNCH-WALSH: -- because, yeah, it is hard</p> <p>24 to see with all this, and I'm working off my old</p> <p>25 copy to see if my --</p>	<p style="text-align: right;">Page 44</p> <p>1 timely manner. What I had in the folder is a</p> <p>2 matter of what we're trying to work through right</p> <p>3 now with our executive secretary issue. That will</p> <p>4 not happen again.</p> <p>5 DR. LYNCH-WALSH: Right. Okay. Yes, I know</p> <p>6 you've been down clerical help, so I get -- I get</p> <p>7 that.</p> <p>8 All right. Hold on. It somehow popped off</p> <p>9 the agenda.</p> <p>10 So next up is the internal funds, so if</p> <p>11 everyone wants to get ready for that? I believe</p> <p>12 the summary -- the internal funds summary report</p> <p>13 was handed to us. That was available this morning.</p> <p>14 That gives you a snapshot of where things are.</p> <p>15 I'll pull up the --</p> <p>16 MS. ARCESE: Madam Chair?</p> <p>17 DR. LYNCH-WALSH: Yes?</p> <p>18 MS. ARCESE: There is also an email that was</p> <p>19 sent out to all of the audit committee members with</p> <p>20 the report in PDF and Excel, and the PDF document</p> <p>21 is also available online on the link.</p> <p>22 DR. LYNCH-WALSH: I don't know if -- I don't</p> <p>23 think I got that.</p> <p>24 MS. ARCESE: The email this morning? The</p> <p>25 email? No?</p>

<p style="text-align: right;">Page 45</p> <p>1 MR. NAYLOR: Oh, from Bryan?</p> <p>2 MS. ARCESE: It would have been from</p> <p>3 Mr. Rhodes.</p> <p>4 MR. RHODES: It was sent twice, once by me and</p> <p>5 once by Bryan.</p> <p>6 MR. NAYLOR: I think I saw Bryan's, but I</p> <p>7 didn't check to look at --</p> <p>8 MS. ARCESE: Okay.</p> <p>9 DR. LYNCH-WALSH: Yeah, I'm going to</p> <p>10 reiterate, because this --</p> <p>11 MS. SHAW: Madam Chair?</p> <p>12 DR. LYNCH-WALSH: Oh, you're here. Yes,</p> <p>13 ma'am?</p> <p>14 MS. SHAW: I mean, if you're going -- if we're</p> <p>15 going to send -- we are going to be sent something</p> <p>16 in a morning of a meeting, at least a copy should</p> <p>17 be provided here. I don't know if it's a --</p> <p>18 MS. ARCESE: There is a copy. I can get you a</p> <p>19 copy.</p> <p>20 DR. LYNCH-WALSH: Yeah, that's the thing we do</p> <p>21 have a copy of. That's the hard copy that should</p> <p>22 be sitting in front of you. It's the -- I'm not</p> <p>23 sure, what is this other -- oh, this is a</p> <p>24 management response.</p> <p>25 MS. STRAUSS: Something was sitting here.</p>	<p style="text-align: right;">Page 47</p> <p>1 DR. LYNCH-WALSH: Okay. But this sum- --</p> <p>2 MS. FERTIG: -- I'm trying to find . . .</p> <p>3 DR. LYNCH-WALSH: Well, you may have gotten it</p> <p>4 in your packet. It would be the same exact thing,</p> <p>5 though.</p> <p>6 MS. FERTIG: No, it's not, no.</p> <p>7 DR. LYNCH-WALSH: Okay. So then --</p> <p>8 MS. FERTIG: I have -- I have -- this is the</p> <p>9 last agenda -- I'm just trying to figure out.</p> <p>10 This is the last agenda item on internal funds</p> <p>11 of selected schools, which lists Coconut Creek as</p> <p>12 an exception; and then I have audit report on</p> <p>13 internal accounts. Are these in any way related --</p> <p>14 this is the report --</p> <p>15 DR. LYNCH-WALSH: The response -- okay. Mary,</p> <p>16 are you talking about the responses being related?</p> <p>17 MS. FERTIG: I'm trying to -- which -- which</p> <p>18 report are you on? Are you on this report that's</p> <p>19 entitled: May 10th, 2024, audit report on internal</p> <p>20 accounts, fiscal year 2022?</p> <p>21 DR. LYNCH-WALSH: Yes, we are on internal</p> <p>22 funds --</p> <p>23 MS. FERTIG: Okay.</p> <p>24 DR. LYNCH-WALSH: -- number seven.</p> <p>25 So 7A is the status report for all schools.</p>
<p style="text-align: right;">Page 46</p> <p>1 DR. LYNCH-WALSH: Yeah, it's -- it's</p> <p>2 primarily --</p> <p>3 MS. STRAUSS: It's this. You have it there.</p> <p>4 DR. LYNCH-WALSH: So I can tell you,</p> <p>5 Mr. Rhodes, that one of the pet peeves of any group</p> <p>6 is getting stuff at the last minute.</p> <p>7 MR. NAYLOR: I didn't receive that.</p> <p>8 MS. STRAUSS: Well, Mr. Naylor didn't get a</p> <p>9 physical copy of it.</p> <p>10 DR. LYNCH-WALSH: What's that?</p> <p>11 MS. FERTIG: So this -- is this -- I'm sorry,</p> <p>12 Mr. Rhodes.</p> <p>13 Is this in addition to what we got in the</p> <p>14 packet? Because these schools were listed in the</p> <p>15 packet. Is this more information in those schools?</p> <p>16 DR. LYNCH-WALSH: Is which thing, Mary?</p> <p>17 MS. FERTIG: Okay. This is --</p> <p>18 DR. LYNCH-WALSH: There is two responses --</p> <p>19 MS. FERTIG: Yes.</p> <p>20 DR. LYNCH-WALSH: -- and then this is the</p> <p>21 summary that we've asked for that summarizes so we</p> <p>22 can see the progress. It's the monitoring report.</p> <p>23 MS. FERTIG: Yeah. Okay. And then I -- I</p> <p>24 thought there was also a report in our packet last</p> <p>25 night, which --</p>	<p style="text-align: right;">Page 48</p> <p>1 They provided a hard copy, because I think it was</p> <p>2 not linked initially to the agenda.</p> <p>3 Is that what happened?</p> <p>4 MS. ARCESE: Right. We needed time to get it</p> <p>5 out, so it was linked this week. It was not part</p> <p>6 of the packet --</p> <p>7 DR. LYNCH-WALSH: Linked when the packets went</p> <p>8 out.</p> <p>9 MS. ARCESE: Right.</p> <p>10 DR. LYNCH-WALSH: Okay. Because I think I</p> <p>11 went and printed it out and made my comments from</p> <p>12 that.</p> <p>13 MS. ARCESE: I could try to clarify so</p> <p>14 Ms. Fertig understands what she has in front of</p> <p>15 her.</p> <p>16 The reports went out last Friday. There were</p> <p>17 several responses from the schools and</p> <p>18 administrators that we did not receive. That is</p> <p>19 what is in front of you.</p> <p>20 The report was part of the report, the actual</p> <p>21 audit is in there. The response is from admin in</p> <p>22 the schools --</p> <p>23 MS. FERTIG: That's what I'm asking.</p> <p>24 MS. ARCESE: Yes.</p> <p>25 MS. FERTIG: So these two things go</p>

Page 49

1 together --
 2 MS. ARCESE: Will go -- be commingled into the
 3 report, yes.
 4 MS. FERTIG: Right, and we got responses from
 5 some, but these are responses from the couple that
 6 weren't in here.
 7 MS. ARCESE: Correct.
 8 MS. FERTIG: I just want to verify the --
 9 MS. ARCESE: Yes. In the report, you will
 10 see --
 11 MS. FERTIG: -- that we have everything
 12 together correctly.
 13 MS. ARCESE: -- that there is a document in
 14 there --
 15 MS. FERTIG: Okay.
 16 MS. ARCESE: -- that says "response
 17 forthcoming," and that these are the responses that
 18 were forthcoming.
 19 DR. LYNCH-WALSH: Okay. And then we need
 20 them -- so, Lew, you have a question? Comment?
 21 MR. NAYLOR: There were -- there were
 22 several -- weren't there several others that didn't
 23 have responses?
 24 MS. ARCESE: So there is one school that we're
 25 going to have to address that we do not have a

Page 51

1 DR. LYNCH-WALSH: Okay.
 2 MR. RHODES: -- of the fund balance.
 3 DR. LYNCH-WALSH: I know that they are looking
 4 at that materiality, but you could have schools
 5 that have less money available at greater risk
 6 because they don't get audited until the next year.
 7 So if someone's doing shenanigans at a school that,
 8 you know, doesn't have as much money -- thank
 9 you -- they won't get audited until the next year;
 10 but it's material to that individual school.
 11 So this is more of a forward-moving,
 12 continuous-improvement,
 13 trying-to-get-to-a-hundred-percent-by-year-end --
 14 MS. ARCESE: Yes.
 15 DR. LYNCH-WALSH: -- as opposed to anything
 16 you can do about it today.
 17 So with that, how do you guys want to do --
 18 Yes, I use "shenanigans" so people don't -- so
 19 I don't use "corruption" every five seconds.
 20 So how do you guys want to do this? You want
 21 them -- you want to ask questions, have them
 22 summarize?
 23 I'm talking to the group here.
 24 MR. MAYERSOHN: I say we ask questions.
 25 DR. LYNCH-WALSH: Ask questions?

Page 50

1 response today.
 2 MR. NAYLOR: Is that Heron Heights?
 3 MS. ARCESE: It's Stranahan High.
 4 DR. LYNCH-WALSH: Okay. So let's -- usually
 5 we have them summarize. I have pulled up audit
 6 reports with exceptions.
 7 I just want to specify that this status report
 8 is about us tracking the percentage complete,
 9 percentage in progress, the percentage not started,
 10 both dollar amounts and percentage.
 11 So according to this, we have 81.6 -- pull
 12 that up -- 81.6 percent are completed. 9.9 are in
 13 progress, and 8.5 percent are not started. So that
 14 means we have 1.8 million that hasn't been started.
 15 In terms of the number of schools, 65.9
 16 percent of them have been completed. 9.3 percent
 17 are in progress, and as of right now, 24.8 have not
 18 been started.
 19 I know that the rule is to get to 90 percent.
 20 Is it 90 percent of the dollar amount, or also
 21 90 percent of the number of schools? And did the
 22 State specify that it was okay to do dollars and
 23 not the number of schools?
 24 MR. RHODES: It's based on the dollar
 25 amount --

Page 52

1 Okay. All right. Let's start -- you guys
 2 want to start at your end? We'll work our way
 3 around, and then we'll switch.
 4 Mr. Medvin, you have any questions?
 5 MR. MEDVIN: Not yet.
 6 DR. LYNCH-WALSH: Turso said no.
 7 All right. Mary, you have any questions or
 8 comments?
 9 MS. FERTIG: And we're questioning this
 10 document or this document or both?
 11 DR. LYNCH-WALSH: The internal funds report,
 12 the ones with exceptions or not exceptions or
 13 whatever you made notes about.
 14 MS. FERTIG: It just seems like there are a
 15 lot of exceptions here --
 16 DR. LYNCH-WALSH: For sure.
 17 MS. FERTIG: -- and I'm just wondering -- I'm
 18 wondering, we keep increasing -- every month, it
 19 seems like, we are increasing the number of
 20 exceptions; and so my concern is -- and every month
 21 we have the same conversation about training and --
 22 DR. LYNCH-WALSH: It's not training. It's not
 23 a training issue.
 24 MS. FERTIG: No, no, and we go through the
 25 same -- the same -- I feel like we are having the

<p style="text-align: right;">Page 53</p> <p>1 same conversation.</p> <p>2 DR. LYNCH-WALSH: Because we haven't addressed</p> <p>3 the root cause of the problem.</p> <p>4 MS. FERTIG: Thank you. That was great. I</p> <p>5 appreciate your summary.</p> <p>6 Is there a comment on how we -- I -- when I</p> <p>7 first came on this committee, there were so many</p> <p>8 things.</p> <p>9 And thank you to Dave and -- to the Daves.</p> <p>10 They got us straight, and we then went for years</p> <p>11 without really seeing exceptions, but now we are</p> <p>12 coming to a period where we have increasing.</p> <p>13 So I'm just wondering what -- what is causing</p> <p>14 this?</p> <p>15 DR. LYNCH-WALSH: So you -- we know the</p> <p>16 practice bulletins are out of date and -- yeah,</p> <p>17 it's the lack -- it's the internal controls.</p> <p>18 MS. STRAUSS: Internal controls, Mary. That's</p> <p>19 it.</p> <p>20 DR. LYNCH-WALSH: Yeah.</p> <p>21 MS. FERTIG: Okay. Thank you.</p> <p>22 MS. STRAUSS: We have none here at Broward</p> <p>23 County Schools.</p> <p>24 MS. FERTIG: So I'll renew our motion to --</p> <p>25 MS. STRAUSS: It's the same.</p>	<p style="text-align: right;">Page 55</p> <p>1 And we also -- the -- there is monitoring</p> <p>2 that's supposed to happen. The trial balance each</p> <p>3 month is supposed to go to the business support</p> <p>4 center; that hasn't been happening. There is</p> <p>5 year-end reporting that's supposed to happen; that</p> <p>6 hasn't been happening.</p> <p>7 So to Ms. Strauss's point, until we get the</p> <p>8 internal controls functioning and in place -- we</p> <p>9 are seeing the -- what is hopefully the last of it,</p> <p>10 and then for next year, every policy that needs to</p> <p>11 be in place and the monitoring that needs to be in</p> <p>12 place, like that monthly -- the monthly reporting</p> <p>13 needs to be happening.</p> <p>14 So it's year end. There is a new -- new</p> <p>15 superintendent, new org chart. I --</p> <p>16 MS. FERTIG: And I understand all this.</p> <p>17 DR. LYNCH-WALSH: Yeah.</p> <p>18 MS. FERTIG: Okay. I'm still going to say: I</p> <p>19 think there is training, and I think there is -- I</p> <p>20 think Ms. Strauss used the word "accountability,"</p> <p>21 maybe it was somebody else. I think there is</p> <p>22 training; but if you have something and you're not</p> <p>23 following it, because that's how we are finding</p> <p>24 these exceptions, what is happening to change that</p> <p>25 dynamic?</p>
<p style="text-align: right;">Page 54</p> <p>1 MS. FERTIG: I mean, yeah, it's like -- it's</p> <p>2 like -- I feel like it's Ground Hog -- Ground Hog</p> <p>3 Day, where, like, we are reliving last month.</p> <p>4 MS. STRAUSS: Thank you.</p> <p>5 DR. LYNCH-WALSH: Right. It's not a training</p> <p>6 issue, because if you are training people on -- on</p> <p>7 processes that haven't changed in 30, 40 years,</p> <p>8 what are you training them on?</p> <p>9 If you have people that -- we had turnover.</p> <p>10 If the training -- if the instructions are</p> <p>11 contradicting themselves, if they are not even</p> <p>12 available -- because there were several practice</p> <p>13 bulletins that, once I inventoried the ones that</p> <p>14 were online, we were missing key ones. Key</p> <p>15 standard practice bulletins weren't available.</p> <p>16 So the principals maintain that they don't</p> <p>17 have access to all of them, and we have to -- they</p> <p>18 need to review each of them to make sure that</p> <p>19 they -- a person -- a layperson could follow them</p> <p>20 without being confused.</p> <p>21 And I -- ever since I've been on here, since</p> <p>22 2015, I have always questioned whether those</p> <p>23 standard practice bulletins were enough, and they</p> <p>24 have never been reviewed, revised, until -- until</p> <p>25 now, all of a sudden, three years in.</p>	<p style="text-align: right;">Page 56</p> <p>1 So I understand all of this. I understand</p> <p>2 this old standard practices, all of that. I would</p> <p>3 tell you that I think every year is important,</p> <p>4 because people get lax and forget what they have</p> <p>5 been doing and so forth, so --</p> <p>6 DR. LYNCH-WALSH: But if you're not -- if</p> <p>7 you're not training --</p> <p>8 MS. FERTIG: But I don't think it's the only</p> <p>9 issue. I think there is a lot of issues. I'm not</p> <p>10 sure what's happening.</p> <p>11 I mean, we get these reports: Here is how we</p> <p>12 are going to change in the future. And then the</p> <p>13 next year we are getting more exceptions.</p> <p>14 So I know we've made the recommendations on an</p> <p>15 overview of the internal --</p> <p>16 DR. LYNCH-WALSH: It's the internal control</p> <p>17 issue.</p> <p>18 MS. FERTIG: -- controls. I know we've made</p> <p>19 recommendations on changing the standard --</p> <p>20 updating the standard practice bulletins, but I</p> <p>21 just keep coming back to my question: What are we</p> <p>22 going to do to change the day-to-day that's</p> <p>23 happening in our schools right now? Because --</p> <p>24 because all of that will hopefully change in a few</p> <p>25 years, but what are we going to do to change it</p>

<p style="text-align: right;">Page 57</p> <p>1 right now?</p> <p>2 DR. LYNCH-WALSH: But that's -- that's not</p> <p>3 going to take a few years.</p> <p>4 MS. FERTIG: Okay.</p> <p>5 DR. LYNCH-WALSH: Phyllis, and we are going</p> <p>6 around --</p> <p>7 MS. SHAW: He was first.</p> <p>8 DR. LYNCH-WALSH: Okay. I was trying to go in</p> <p>9 order, but Mr. Turso?</p> <p>10 MR. TURSO: Yeah, I apologize. I didn't -- I</p> <p>11 didn't have anything on this, but mostly because,</p> <p>12 in full disclosure, I've got to admit I'm kind of</p> <p>13 against the amount of time that we spend on it.</p> <p>14 But to speak to it, maybe with the hope of</p> <p>15 finally making some progress and not having to talk</p> <p>16 about it every meeting, when there is all these</p> <p>17 BCPS employees talking about school funds, or</p> <p>18 sitting here while we talk about it, here is a</p> <p>19 great point, for anybody who might be able to</p> <p>20 answer it, I did a quick cursory review of this;</p> <p>21 and what would you say is the average tenure of a</p> <p>22 BCPS school bookkeeper? How long would you say</p> <p>23 they stay in that position, approximately?</p> <p>24 MR. RHODES: I don't have that information.</p> <p>25 MR. TURSO: But, I mean, would you say that</p>	<p style="text-align: right;">Page 59</p> <p>1 Why I'm trying to bring this home is, if we</p> <p>2 don't start looking at the bigger problems, the</p> <p>3 larger financial -- I see people nodding their</p> <p>4 head. I want that to be reflected in the minutes</p> <p>5 that we have high-ranking staff members shaking</p> <p>6 their head in an affirming manner.</p> <p>7 If we don't start looking at the more</p> <p>8 important things to do things to make our district</p> <p>9 more attractive so that we don't have two-month,</p> <p>10 three-month, one-year turnover, I don't care how</p> <p>11 much training you do -- I agree with Mary and I</p> <p>12 agree with Dr. Walsh that training is important;</p> <p>13 but what are we doing? We are training somebody</p> <p>14 who is there for two months? Do you really think</p> <p>15 they care? They don't.</p> <p>16 Again, there is more head shaking in the</p> <p>17 affirming manner.</p> <p>18 So I understand that this is an important</p> <p>19 topic, but I think that we are looking at one</p> <p>20 rotten piece of fruit on the ground, instead of</p> <p>21 looking at the tree that is dying. So we should</p> <p>22 probably spend a little more time on those things.</p> <p>23 Thank you, Madam Chair.</p> <p>24 DR. LYNCH-WALSH: All right. Ms. Shaw?</p> <p>25 MS. FERTIG: Is it possible to get an answer</p>
<p style="text-align: right;">Page 58</p> <p>1 there are some that --</p> <p>2 DR. LYNCH-WALSH: A school one or a BSC one or</p> <p>3 both?</p> <p>4 MR. TURSO: Well, whatever is listed here as</p> <p>5 "bookkeeper."</p> <p>6 DR. LYNCH-WALSH: But it tells you whether --</p> <p>7 MR. TURSO: It --</p> <p>8 MS. STRAUSS: Some are on site, remember, at</p> <p>9 the schools.</p> <p>10 MR. TURSO: Well, yeah, we are not talking</p> <p>11 about the ones that are what you call "business</p> <p>12 support center." We're going to talk --</p> <p>13 MS. STRAUSS: Those, I'd like to know the</p> <p>14 answer to your question, as well.</p> <p>15 DR. LYNCH-WALSH: Because they turn over --</p> <p>16 MR. TURSO: So but I'm -- I'm gonna -- I'm</p> <p>17 actually asking a question that, by looking at</p> <p>18 these documents, I can surmise; and that is, a lot</p> <p>19 of these people -- for example, we had one that</p> <p>20 went from July '21 to July '22, picked up a new one</p> <p>21 August '22 to current. And it's a reoccurring</p> <p>22 theme, where they stay -- here is one that didn't</p> <p>23 make a year. This one that made it September '22</p> <p>24 to November '22. That one was followed up by the</p> <p>25 one that went July '22 to August '22.</p>	<p style="text-align: right;">Page 60</p> <p>1 to the question?</p> <p>2 MR. TURSO: You don't have to.</p> <p>3 DR. LYNCH-WALSH: No, that's a rhetorical</p> <p>4 question.</p> <p>5 MR. TURSO: It's -- but, no, it's actually --</p> <p>6 it is rhetorical in the sense that you could look</p> <p>7 at this and you can see that there is a lot of</p> <p>8 turnover, and there is a reason for that, and it's</p> <p>9 the broader reason.</p> <p>10 MS. FERTIG: But how much? Okay. I just</p> <p>11 would like to quantify that.</p> <p>12 MR. TURSO: Well, you can make a motion for</p> <p>13 that.</p> <p>14 DR. LYNCH-WALSH: Well, if we can't --</p> <p>15 MS. SHAW: Is it me yet?</p> <p>16 MR. TURSO: Yes.</p> <p>17 DR. LYNCH-WALSH: It was, yes.</p> <p>18 MS. SHAW: So good morning, everyone. My</p> <p>19 apologies for being late. Apparently I'm in charge</p> <p>20 this whole month. My boss is away in Italy having</p> <p>21 fun, and I have to fill in for him, so my apologies</p> <p>22 for being late.</p> <p>23 But, you know, I work for government, and I</p> <p>24 think one of the things we've been facing,</p> <p>25 especially lower-level staff, is it's a huge</p>

<p style="text-align: right;">Page 61</p> <p>1 turnover, and with those turnovers come what it is</p> <p>2 that you're talking about.</p> <p>3 And it doesn't matter how much internal</p> <p>4 control we have in place. If we don't have</p> <p>5 somewhat -- some type of continuing -- continuative</p> <p>6 operation standard operating procedure, that the</p> <p>7 next person who walks over from the next school can</p> <p>8 come up and pick up that standard operating</p> <p>9 procedure and says: You know what, this is what we</p> <p>10 were doing over here at this school. This is what</p> <p>11 the policy is. This is step one through twenty of</p> <p>12 how I need to perform my bookkeeping job.</p> <p>13 This way, it doesn't matter who is in that</p> <p>14 position, where they are coming from. The policy,</p> <p>15 the procedure, the way to do the job remains the</p> <p>16 same.</p> <p>17 And I think one of the things that -- we talk</p> <p>18 about internal control here, and we beat it to</p> <p>19 death. And, look, I'm in the middle of an audit</p> <p>20 right now, so I understand what we're talking about</p> <p>21 in making sure that we have internal control</p> <p>22 procedures in place; but we are missing the piece</p> <p>23 where, even if you train me for six months, I'm</p> <p>24 only in the position six months and then I move</p> <p>25 from a bookkeeper to something else and then I</p>	<p style="text-align: right;">Page 63</p> <p>1 Do we not have some kind a manual that is available</p> <p>2 to -- I mean --</p> <p>3 DR. LYNCH-WALSH: Those are the standard</p> <p>4 practice bulletins. That's what I keep pointing</p> <p>5 out.</p> <p>6 MS. FERTIG: I know, but we do not have a</p> <p>7 manual for a bookkeeper -- one bookkeeper to pass</p> <p>8 off to the other.</p> <p>9 And I still think, going back to what Peter</p> <p>10 said, I know bookkeepers that have done it forever,</p> <p>11 and then we have people that haven't. So I am</p> <p>12 really -- I really think he's hit on something</p> <p>13 here: We need to know what the turnover is.</p> <p>14 That's one.</p> <p>15 And two, what of kind a manual -- that Phyllis</p> <p>16 has just brought up I think is an excellent point:</p> <p>17 What is in place when that new person walks in the</p> <p>18 door, what kind of a train -- a man- -- job manual</p> <p>19 is there?</p> <p>20 DR. LYNCH-WALSH: Okay. So those are two</p> <p>21 questions.</p> <p>22 And understand, the manual, as Phyllis pointed</p> <p>23 out, is part of your internal control structure;</p> <p>24 it's not a separate thing. It's a part of it so --</p> <p>25 MS. FERTIG: No, I'm just asking, I want to</p>
<p style="text-align: right;">Page 62</p> <p>1 bring somebody else in but I did not leave anything</p> <p>2 in place for that next person, we are going to</p> <p>3 continue to be in this same position that we are</p> <p>4 in.</p> <p>5 Number two, we are doing more audits. So as</p> <p>6 we do more audits, we are going to find more</p> <p>7 issues; and the more -- and we are going to</p> <p>8 continue to do this, so if we don't fix what the --</p> <p>9 what the problem is -- and as we continue to do</p> <p>10 more audits, we are going to continue to have more</p> <p>11 issues, because we are not fixing the reality of</p> <p>12 what the issues -- issues are.</p> <p>13 We can train every staff in the district on</p> <p>14 what the procedure should be to do this job as a</p> <p>15 bookkeeper, and then someone leaves, and then no</p> <p>16 one knows how to do that job as a bookkeeper</p> <p>17 because we didn't have anything, some kind of</p> <p>18 continuity of operation. We didn't have any kind</p> <p>19 of standard operating procedures, how to do the job</p> <p>20 that's somewhere that gets updated as policy comes</p> <p>21 through, whether it's from the School Board or from</p> <p>22 some kind of regulatory agency, for us to change</p> <p>23 the policy. That's why we continue to have these</p> <p>24 same issues.</p> <p>25 MS. FERTIG: Can I ask a followup question?</p>	<p style="text-align: right;">Page 64</p> <p>1 know -- I want to know when they walk in the door,</p> <p>2 do they have that?</p> <p>3 And he is nodding, so I'm assuming they do.</p> <p>4 MS. MARTE: Yes, they do.</p> <p>5 DR. LYNCH-WALSH: Who is that?</p> <p>6 Okay. We have never seen it. All we get are</p> <p>7 standard practice bulletins.</p> <p>8 There is a manual for bookkeepers?</p> <p>9 Okay. So, Mr. Rhodes, we would like the</p> <p>10 manual, the bookkeeper manual. Is it a standard or</p> <p>11 business practice bulletin? What is it called,</p> <p>12 Mr. Smith?</p> <p>13 MR. SMITH: Thank you.</p> <p>14 So Ryan Smith, director of business support</p> <p>15 center.</p> <p>16 So yes, to answer the question about the</p> <p>17 training manual, we have an extensive training</p> <p>18 process that every bookkeeper in the district comes</p> <p>19 through. It is a week long. It includes</p> <p>20 one-hundred percent a training manual with standard</p> <p>21 operating procedures. It includes a thorough</p> <p>22 review of school board policy and school board</p> <p>23 standard practice as it relates to their position,</p> <p>24 and extensive time working with the Great Plains</p> <p>25 ERP, which is critical to their function.</p>

Page 65

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

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

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

12 Also, the bookkeeper turnover -- what?

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

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

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

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

Page 67

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

4 DR. LYNCH-WALSH: Okay.

5 MS. SHAW: I have more but --

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

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

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

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

25 Have you guys seen the training manual?

Page 66

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

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

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

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

Page 68

1 MR. RHODES: I have not.

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

3 Yes, Mr. Mayersohn?

4 MR. MAYERSOHN: Okay.

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

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

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

12 Mr. Mayersohn?

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

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

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

18 DR. LYNCH-WALSH: No.

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

22 So now we go to the next point.

23 DR. LYNCH-WALSH: Mary --

24 MS. FERTIG: No.

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

Page 69

1 MS. FERTIG: And so are you a lot of the time.
 2 DR. LYNCH-WALSH: I'm the chair. I'm trying
 3 to call --
 4 MS. FERTIG: It's all right for the chair to
 5 be out of order?
 6 DR. LYNCH-WALSH: -- Mr. Mayersohn.
 7 No, actually.
 8 Mr. Mayersohn?
 9 MR. MAYERSOHN: So -- okay. So just a couple
 10 of things, and I know I don't want to beat a dead
 11 horse --
 12 DR. LYNCH-WALSH: We must move on.
 13 MR. MAYERSOHN: I know.
 14 But obviously, this \$18, you know, figure for
 15 after school, there is a reason, for some reason --
 16 maybe it's past training or whatever it is -- I
 17 think that's an easy correction.
 18 As far as -- I have a question regarding
 19 electronic fees. What's the process with -- if
 20 somebody uses a credit card, Visa, MasterCard or
 21 whatever, they charge three percent. What I was
 22 reading here is the booster club, or whatever it
 23 is, is charging an additional amount to cover that,
 24 as opposed to charging it to the end-user? Is that
 25 what this is all about? I mean, I may be reading

Page 71

1 they have been doing for a long time, so it causes
 2 accounts, which is a trust account, per Chapter A,
 3 trust accounts are not allowed to go into the
 4 negative. It causes that account to go negative,
 5 because the bookkeeper didn't do whatever
 6 back-and-forth adjustments.
 7 They keep their registration fees, and
 8 registration fees is used to cover some of that
 9 electronic fees; but the registration fee hasn't
 10 changed in I don't know how many years, so it's no
 11 longer sufficient.
 12 So our recommendation is that they find a new
 13 way to book these electronic fees and to account
 14 for them, because I think they remit them to the
 15 district, and the district does something different
 16 to account for the fees in their books and records,
 17 and it's causing an issue with the bookkeeper. So
 18 that's our recommendation, that they find a new way
 19 to book these electronic fees.
 20 MR. MAYERSOHN: So -- so even to the -- I
 21 guess, as a -- I work for government, too, but as
 22 a -- as a city, if we have a building permit, and
 23 somebody uses a credit card, as opposed to using a
 24 check, we charge them the fee.
 25 Well, it should be because it's coming out of

Page 70

1 it wrong, but . . .
 2 MS. ARCESE: Ms. Gouldbourne can give you more
 3 information on that.
 4 MS. GOULDBOURNE: (Inaudible.)
 5 MS. FERTIG: I don't think the mic --
 6 MS. GOULDBOURNE: Can you hear me now?
 7 MS. FERTIG: Is it green?
 8 MR. MAYERSOHN: Beacon is working on it, I
 9 think.
 10 MS. GOULDBOURNE: Okay. So whenever fees are
 11 paid online, as a payment processor, they charge a
 12 fee. So what's happening is that when the payment
 13 processor puts that money into the bank account,
 14 that fee has already been removed. So the school
 15 is only getting -- they are getting their fee, less
 16 four percent.
 17 So for instance, if you pay a hundred dollars,
 18 the school is only going to get 96. The school is
 19 booking a hundred dollars to that account, to that
 20 before-and-after-care account, and they are doing
 21 an adjustment for the four, but they are never
 22 getting that four dollars. So they are kind of
 23 doing back-and-forth entries to kind of cover the
 24 negative that they are putting that account into,
 25 and for whatever reason -- this is in a process

Page 72

1 the taxpayer dollars.
 2 DR. LYNCH-WALSH: A convenience fee.
 3 MR. MAYERSOHN: Whatever the fee is.
 4 But I'm just saying, my recommendation is, the
 5 district, or whoever is doing it, should be
 6 charging the fee.
 7 I get it; there may be disadvantages to some
 8 people, but why should somebody, if the cost is
 9 actually -- if we are just, you know, saying the
 10 cost of this paper is \$30 and somebody uses a
 11 credit card and the district only gets back \$28,
 12 somebody is picking up the extra two, if the cost
 13 is 30. So the end-user, whoever is using it,
 14 should be paying for that, paying that convenience
 15 fee.
 16 I'll allow you to share.
 17 MS. SHAW: I don't agree or disagree who
 18 should pay for it. I think if the body makes a
 19 decision that -- that they are going to eat those
 20 convenience fees, they are going to eat their
 21 convenience fee. The issue that I'm having is how
 22 it's budgeted and recorded.
 23 So we know that if there is \$100,000 in an
 24 account and that the revenues is going to be --
 25 supposed to be \$100,000 and four percent is a

Page 73

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

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

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

18 Anyone else?

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

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

Page 75

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

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

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

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

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

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

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

Page 74

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

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

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

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

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

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

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

Page 76

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

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

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

6 DR. LYNCH-WALSH: I agree.

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

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

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

13 MR. MAYERSOHN: 109 years.

14 MS. SHAW: 109 years.

15 -- included with that policy, that says:

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

18 MS. MARTE: We do all that.

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

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

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

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

Page 77

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

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

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

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

16 MS. MARTE: Madam Chair?

17 DR. LYNCH-WALSH: Thank you.

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

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

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

Page 79

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

4 MS. STRAUSS: That's termination.

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

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

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

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

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

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

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

Page 78

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

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

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

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

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

19 MS. STRAUSS: Somebody? One person?

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

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

Page 80

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

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

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

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

17 So I need a motion.

18 MR. MAYERSOHN: Motion to transmit.

19 MS. SHAW: Second, Phyllis.

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

22 Any further discussion?

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

<p style="text-align: right;">Page 81</p> <p>1 to -- I think we need to have sort of an executive 2 summary of our comments, because usually they take 3 excerpts from the minutes, but I don't know that 4 the board members are really reading those, but if 5 we have some bullet points -- 6 MR. NAYLOR: Should we call before you expand? 7 DR. LYNCH-WALSH: Pardon? 8 MR. NAYLOR: Should we call before you expand? 9 DR. LYNCH-WALSH: Yeah, I start going from one 10 train track to the next. 11 Yeah, so all in favor? 12 ALL PRESENT: Aye. 13 DR. LYNCH-WALSH: All right. Any opposed? 14 Nope. 15 And as I was saying, sort of like when I leave 16 the store without paying, almost, because I'm done. 17 So I took bullets on that. 18 All right. Thank you. 19 And moving on, we have next up, RSM for 20 quarterly and big three, that's items eight and 21 nine. Get your packets ready. 22 MS. SHAW: What about the fund balance policy, 23 did you want to double back to it? 24 DR. LYNCH-WALSH: Oh, did you guys want to 25 double back to internal funds?</p>	<p style="text-align: right;">Page 83</p> <p>1 DR. LYNCH-WALSH: Pardon? 2 MS. FERTIG: I said, Is Lew starting? 3 MR. NAYLOR: No, I don't have any questions. 4 DR. LYNCH-WALSH: Right. 5 MS. FERTIG: Oh. 6 MR. RHODES: Madam Chair, if I can interrupt 7 just for a second? 8 We have some people here without name tags, 9 and I would like to make sure that everybody here 10 knows to state their name for the new court 11 reporter, so that we can make sure that she doesn't 12 get confused with who is speaking. 13 DR. LYNCH-WALSH: Okay. So I found -- 14 MS. FERTIG: I have -- if you want me to 15 start, Nathalie? 16 DR. LYNCH-WALSH: Yes, please. 17 MS. FERTIG: I'm just going to start at the 18 beginning on page four. 19 DR. LYNCH-WALSH: Of the quarterly report? 20 MS. FERTIG: Am I on the wrong one? 21 MR. MAYERSOHN: Well -- 22 MS. FERTIG: Internal audit of program 23 management? 24 MR. MAYERSOHN: Are they going to introduce 25 themselves, so the court reporter can --</p>
<p style="text-align: right;">Page 82</p> <p>1 MS. SHAW: The fund balance. 2 DR. LYNCH-WALSH: Or the fund balance, sorry. 3 But since we just got it, I think the problem 4 is we just -- let's stick with -- well, RSM is 5 here, so maybe we'll try to double back after RSM 6 and give you guys a chance to read through what we 7 just got handed. 8 All right. So we have the quarterly RSM 9 report. Do we have someone from AECOM? Oh, is 10 that you, Tammy? Oh, and then Shelley hiding 11 behind. 12 Okay. All right. I'm going to grab my notes. 13 Does anyone have any commentary? 14 MS. FERTIG: Yeah, I do, but I don't know if 15 you're going around starting with Lew, but -- 16 MR. NAYLOR: No. 17 DR. LYNCH-WALSH: I could start in this 18 direction. 19 Anybody have any -- as I grab my stuff, but, 20 Mary, you might be the first person up. 21 MS. FERTIG: Okay. I just -- 22 DR. LYNCH-WALSH: All right. So if you want 23 to go ahead. 24 MS. FERTIG: Just, again -- oh, is Lew 25 starting? Okay. Go ahead.</p>	<p style="text-align: right;">Page 84</p> <p>1 DR. LYNCH-WALSH: Oh, yes, let's have them do 2 that. 3 MR. MAYERSOHN: Focus. 4 DR. LYNCH-WALSH: I'm focused. I just expect 5 people to do these things themselves. 6 All right. RSM, who are you guys? 7 MR. GUMS: Chris Gums, RSM manager. 8 MR. BLONDELL: Matthew Blondell, director of 9 RSM. 10 DR. LYNCH-WALSH: And then on behalf of AECOM, 11 we have? 12 MS. WHIPPY: Tammy Whip- -- oh, I'm sorry. 13 Tammy Whippie, AECOM director of 14 administration. 15 DR. LYNCH-WALSH: And from the District? 16 MS. MELONI: Shelley Meloni, executive 17 director of capital programs. 18 DR. LYNCH-WALSH: Okay. All right. 19 Okay. So, Mary, you are starting on page 20 four, you said? 21 MS. FERTIG: Yeah, I -- I'm starting and I'm 22 just -- you can go through this, but I just -- it 23 just seems -- I'll just mention a few -- that there 24 is a lot that's not being entered into eBuilder 25 that's not -- you know, a lot of the reports may be</p>

<p style="text-align: right;">Page 85</p> <p>1 completed, but they are not entered.</p> <p>2 I'm wondering if we can -- I see Ms. Meloni is</p> <p>3 here; maybe she is the best person to answer that.</p> <p>4 But if you look on page four, you see: Five</p> <p>5 of five sample projects, we noted the forms related</p> <p>6 to the final inspections were not updated in</p> <p>7 eBuilder; five of five sample projects -- and I'm</p> <p>8 picking and choosing here, obviously -- but five of</p> <p>9 five sample projects, evidence of the project</p> <p>10 manager review were not provided, as required.</p> <p>11 As you go through these pages, next page, four</p> <p>12 of five samples reviewed, project close-out</p> <p>13 checklist was not available in eBuilder.</p> <p>14 And I could keep reading, but you get my drift</p> <p>15 here. I'm wondering, whoever the right person is</p> <p>16 to answer, is there a reason these things are not</p> <p>17 answered -- are not entered into eBuilder and what</p> <p>18 do you do to reverse this trend?</p> <p>19 And thank you, RSM, again, for your work.</p> <p>20 MS. WHIPPPIE: Again, this is Tammy from AECOM.</p> <p>21 We -- we have a team that is pulling the</p> <p>22 missing data. Some of this was pre-AECOM, that</p> <p>23 closed-out project, so we were missing that data.</p> <p>24 DR. LYNCH-WALSH: Can you get closer? Is it</p> <p>25 just me or can you get closer to the mic? Yeah.</p>	<p style="text-align: right;">Page 87</p> <p>1 MS. FERTIG: Okay. Because it -- I mean,</p> <p>2 three of five documentation of final performance</p> <p>3 evaluations, okay, I -- I find it concerning that</p> <p>4 the next person picking up the file isn't going to</p> <p>5 be able to find out what happened, so -- okay.</p> <p>6 If I go to prior -- I'll just move on to prior</p> <p>7 things. It seems like a lot of these from</p> <p>8 June 2021: Partially complete, partially</p> <p>9 complete --</p> <p>10 DR. LYNCH-WALSH: What page are you on?</p> <p>11 MS. FERTIG: I'm -- I'm flipping through, 13,</p> <p>12 14, 15, is an open and it's from September of 2022:</p> <p>13 Ten sample projects, we noted three of six have</p> <p>14 surpassed their contractual substantial completion</p> <p>15 date and change orders have not been executed to</p> <p>16 modify these.</p> <p>17 I mean, how long is it going to take to fix</p> <p>18 these? November -- September of 2022, open, this</p> <p>19 contractual completion dates -- well, that's</p> <p>20 continued.</p> <p>21 And we're going to get into that when we see</p> <p>22 the big three, about what that means on those -- on</p> <p>23 those completion dates.</p> <p>24 But when will these -- when will these ones</p> <p>25 that were noted two years ago be completed that are</p>
<p style="text-align: right;">Page 86</p> <p>1 MS. WHIPPPIE: Sorry about that.</p> <p>2 Is that better?</p> <p>3 DR. LYNCH-WALSH: Yes, for now.</p> <p>4 MS. WHIPPPIE: So some of these predated AECOM,</p> <p>5 so we didn't have that information. Anything that</p> <p>6 has been forwarded from AECOM, we are doing a</p> <p>7 cleanup, where we are getting all that information</p> <p>8 in and entering it into eBuilder. In some cases,</p> <p>9 for those examples that she gave for the warranty</p> <p>10 walks and what have you, again, those were managed</p> <p>11 before -- prior to us, so we have no recourse to --</p> <p>12 to getting that back-data.</p> <p>13 MS. FERTIG: How long has AECOM been doing</p> <p>14 this?</p> <p>15 MS. WHIPPPIE: 2020.</p> <p>16 MS. FERTIG: Okay. So we are four years into</p> <p>17 this, and I'm just looking, it's the same -- I</p> <p>18 mean, it's consistent through this. I could keep</p> <p>19 reading them, but it's consistent.</p> <p>20 So you are saying all of this was on Heery's</p> <p>21 watch?</p> <p>22 MS. WHIPPPIE: No, no, I'm not. I'm saying</p> <p>23 some of that was part of that. Others are not, and</p> <p>24 we are doing a cleanup right now and making sure</p> <p>25 that they are all entered in eBuilder.</p>	<p style="text-align: right;">Page 88</p> <p>1 still open?</p> <p>2 MS. WHIPPPIE: So two of them are on the agenda</p> <p>3 for the Board, and one is in the CORC step, which</p> <p>4 is the final review from the committee that reviews</p> <p>5 change orders.</p> <p>6 MS. FERTIG: Two of them are on the Board at</p> <p>7 the next -- at the May 21st meeting?</p> <p>8 MS. WHIPPPIE: The June, sorry.</p> <p>9 MS. FERTIG: Okay. And then it will be</p> <p>10 closed?</p> <p>11 MS. WHIPPPIE: Correct.</p> <p>12 MS. FERTIG: Nathalie, I'll -- I just -- I</p> <p>13 just feel like this paperwork is a continuing issue</p> <p>14 that we have; and, again, I mean, we just see the</p> <p>15 same issues over and over, but there are a lot</p> <p>16 of -- I mean, five out of five, that's like no one</p> <p>17 is doing it, so -- okay.</p> <p>18 DR. LYNCH-WALSH: All right. You good?</p> <p>19 MS. FERTIG: Yeah.</p> <p>20 DR. LYNCH-WALSH: So -- so RSM, we have two</p> <p>21 program managers, correct? AECOM is running the</p> <p>22 projects, and remind me, again, what the function</p> <p>23 of Atkins is?</p> <p>24 MR. GUMS: They are the cost and program</p> <p>25 controls manager.</p>

Page 89

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

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

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

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

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

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

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

19 MR. GUMS: They do not have exceptions.

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

Page 91

1 PMOR is no longer responsible for warranties.

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

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

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

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

Page 90

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

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

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

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

Page 92

1 there.

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

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

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

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

14 MS. MELONI: Roofing, yes.

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

17 MS. MELONI: Yes.

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

20 MS. MELONI: We can, yes.

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

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

<p style="text-align: right;">Page 93</p> <p>1 DR. LYNCH-WALSH: Okay. All right. So most 2 recent warranty report -- I forget what they were 3 called -- roof warranty, I imagine whatever is 4 going up there would show up in the RSM roof report 5 followup, like that's something you guys looked at. 6 All right. So we'll get that for our next 7 meeting, Mr. Rhodes. Because they have it on hand, 8 they should just be able to produce it. 9 All right. Page 13. 10 Thirteen, PMOR compliance with reporting 11 requirements, so I know this is -- I believe is 12 from an earlier one. This is not a complete list 13 of the reporting requirements, and we've -- I've 14 brought this up before. 15 So 6.7.7, the staffing/responsibility matrix, 16 initiation phase and quarterly, it does refer to 17 RACI matrix, and it specifies A and B for what 18 they're responsible for during the initiation 19 phase; and then on a quarterly basis provide a 20 twelve-month staffing plan that evaluates each team 21 according to the projected status of individual 22 projects and the overall program over of the 23 twelve-month period. 24 So is that happening? Because I see that the 25 answer -- and this is in 2021, not even recently.</p>	<p style="text-align: right;">Page 95</p> <p>1 DR. LYNCH-WALSH: Okay. Is the RACI going 2 into their report on a quarterly basis? 3 MR. GUMS: My understanding is that yes, it 4 is. 5 DR. LYNCH-WALSH: Okay. So I can tell you as 6 one of the two people in this room that knows what 7 the intent of this was, that they wouldn't also 8 include that twelve-month staffing plan in the 9 report, but instead put it with the invoices 10 doesn't really make sense. 11 I get why you would put it also with the 12 invoices, but to not put it in the report means 13 nobody is seeing it. So that's a concern, because 14 I know I've put it on a facilities task force 15 agenda item and not gotten a response to that. 16 And, also, the contract for AECOM is due for a 17 renewal. I don't know when that's going to the 18 Board, but I'll -- 19 MS. MELONI: June. 20 DR. LYNCH-WALSH: June? We like to take it 21 right down to the wire, don't we. 22 All right. Because that would expire, I 23 believe, June 30th, so if anything goes wrong -- 24 MS. MELONI: July 21st. 25 DR. LYNCH-WALSH: 21st?</p>
<p style="text-align: right;">Page 94</p> <p>1 So I see that AECOM responded with, as per -- I 2 think they said they now put it in -- into their 3 reports, but do you have a twelve-month staffing 4 plan? 5 MR. GUMS: So a staffing plan is provided with 6 each of the PMOR invoices each month. We also 7 recommended in a past report that they start 8 providing that in the monthly reports, as well. 9 You'll see in prior observation number four 10 that we do call that out: That we did not see that 11 staffing plan in the monthly report. It is in a 12 separate observation. 13 But through our conversations with AECOM, they 14 did note that that is what they're planning to do 15 moving forward. I know there was some initial 16 concern about providing specific names within the 17 staffing plan, but we ultimately ended up at, you 18 know, you could put placeholders or positions and 19 break it out that way. 20 DR. LYNCH-WALSH: So was there -- so you're 21 saying that there was one provided with the 22 invoices? 23 MR. GUMS: With each invoice, they provide a 24 matrix with all the different positions by program 25 year, by discipline, the rates, et cetera.</p>	<p style="text-align: right;">Page 96</p> <p>1 MS. MELONI: Right. 2 DR. LYNCH-WALSH: So if anything goes wrong, 3 we'll have a repeat of 2023, and there is a reason 4 that we want the staffing plan well in advance of 5 that. 6 Which leads us to page 14, and the -- 7 MS. SHAW: I'm sorry, you skipped page 15. 8 DR. LYNCH-WALSH: 14? I went from 13 to 14. 9 MS. SHAW: I have a question on 13. 10 DR. LYNCH-WALSH: On 13? Okay. 11 MS. SHAW: This is the reporting requirement, 12 June 2021? 13 DR. LYNCH-WALSH: Well, this is old but -- 14 MS. SHAW: I know. 15 DR. LYNCH-WALSH: Yeah. 16 So I was talking about the staffing plan, 17 because the RACI chart specifies the 12-month 18 staffing plan. That's what I just got done asking 19 about. So they are doing the RACI. 20 What was your question? 21 MS. SHAW: No, go ahead. I'll wait. 22 DR. LYNCH-WALSH: And then when they redid the 23 contract, they took out some of the monthly 24 reporting requirements. In fact, I think the 25 things that are mentioned here -- variance</p>

<p style="text-align: right;">Page 97</p> <p>1 analysis, evaluation of pay- -- isn't this all 2 removed from the last amendment? 3 MR. GUMS: Correct, there were certain things 4 that were removed in the first amendment to the 5 PMOR contract. 6 DR. LYNCH-WALSH: And the reason for that is 7 the District doesn't track -- doesn't -- is not 8 able to provide the data that would go into the 9 calculation. 10 All right. So on page 14, it says: AECOM has 11 worked with EDDC, and our February 2024 monthly 12 report now includes EDDC reporting. 13 My question is: Is that for the entire 14 program? 15 MS. WHIPPPIE: Yes, it is. 16 DR. LYNCH-WALSH: Okay. So if I pulled up the 17 February AECOM report, I would see everything 18 that -- 19 MS. WHIPPPIE: There is an appendix with each 20 individual project and contractor. 21 DR. LYNCH-WALSH: Okay. All right. All 22 right. I'll pull that up, because I didn't get a 23 chance. 24 All right. I think that's the end of my 25 stickies on that.</p>	<p style="text-align: right;">Page 99</p> <p>1 page 15? 2 MS. SHAW: Uh-huh, page 15. 3 DR. LYNCH-WALSH: For Deerfield Beach High, 4 Ramblewood and Maplewood? 5 MS. SHAW: Yes, ma'am. 6 DR. LYNCH-WALSH: You are saying you have 7 collected what? 8 MS. SHAW: \$518,000, 500 a day for each day. 9 MS. FERTIG: Thank you. I had that checked 10 and forgot. 11 DR. LYNCH-WALSH: All right. Do you guys have 12 a response? 13 MS. WHIPPPIE: So we have not. We have not -- 14 we have done an evaluation to -- to state how much 15 liquidated damages could potentially be at the max 16 that they could be. 17 There are some projects -- and I don't think 18 it's these particular projects -- that we have 19 withheld payments because their liquidated damages 20 assessment was greater than what was available in 21 their project. 22 We have since also sent recommendations to 23 adjust the liquidated damages to what the actual 24 liquidated damages were so that we could release 25 some of those payments, because we have stopped</p>
<p style="text-align: right;">Page 98</p> <p>1 Okay. Those were my questions or 2 observations, and I'm going to go confirm the EDDC, 3 because in the past, the only thing that anyone was 4 paying attention to was whether AECOM 5 subconsultants were getting their money, which 6 totally missed the mark on whether the mom-and-pop 7 subconsultants were being paid. So if we're 8 tracking the entire thing, that's good. So I'm 9 just going to go look for that. 10 If no one -- does anyone else have any 11 questions? 12 Ms. Shaw. 13 MS. SHAW: I do. 14 On page -- sorry, I'm going to relegate it 15 just to page 15, the prior observation followup. 16 Have we collected the \$518,000 as yet, or 17 where is it -- where is it posted, or do we have 18 the change order to extend the dates and the NTP -- 19 well, it could be a combination of both -- or have 20 we gone to the surety or whatever insurance that we 21 collected on these three projects? 22 And I know this is from September, which is -- 23 the data is kind of old, so I'm not even sure why 24 we're even seeing it. 25 DR. LYNCH-WALSH: You are talking about</p>	<p style="text-align: right;">Page 100</p> <p>1 work at some schools because of that issue. 2 MS. SHAW: I -- I understand that, but has the 3 surety been contacted, then? Because if the 4 payments are such that -- or retainage or whatever 5 that's being held is not enough to substantiate 6 the -- the liquidated damage, then at some point, 7 we really need to be talking to the surety, or it 8 could be -- or the insurance company that's on 9 file. 10 And have we now, since September -- because 11 this was since September, have we now received 12 change orders to extend these dates? Because we 13 can't continue knowing that there are -- as of this 14 point, \$518,000 between these three projects, 15 liquidated damage, number one. 16 Number two, but we have not done anything to 17 mitigate it or we have not done a change order 18 since last year to extend the -- the date. 19 MS. WHIPPPIE: So those are those change orders 20 I mentioned earlier. Two of them are at -- on the 21 agenda for the June board the meeting, and one is 22 in the CORC final review, to give them additional 23 time, which will take away the -- this deficit of 24 time. 25 MS. SHAW: It shouldn't. They -- because</p>

1 they --

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

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

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

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

17 I guess you have the same question.

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

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

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

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

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

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

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

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

19 MS. WHIPPPIE: Well --

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

21 MS. FERTIG: I guess --

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

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

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

4 MS. WHIPPPIE: Sure.

5 MS. FERTIG: -- the sequencing there?

6 MS. SHAW: Eight months later.

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

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

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

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

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

8 MS. WHIPPPIE: We have not.

9 MS. FERTIG: Okay. All right.

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

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

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

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

<p style="text-align: right;">Page 105</p> <p>1 payment, but they had to get everything done before 2 they could get paid.</p> <p>3 So the mere fact that we are so much behind on 4 this, not only is in-house not doing their job, 5 because no payments should have been made the 6 moment that we get to 60 days, because -- 7 especially if we know that it takes -- we know that 8 going to the Board takes a number of days for you 9 to prepare the items for the agenda, et cetera, et 10 cetera. So that should have been done. And if 11 you're doing business with any kind of government 12 agency, you know that, the complexity of taking 13 something to the Board.</p> <p>14 So this should have been planned in advance; 15 and if you are at 60 days out, and at that point, 16 you should say: Hey, City -- Hey, District, 17 listen, we are trying to get the T&A (phonetic) 18 done, we are waiting for these people to provide 19 the information, but we'll get this to you on day 20 90.</p> <p>21 I don't understand why we are still having 22 these discussions, why they are even here working, 23 because we should have reached out to the surety 24 and said: Provide someone who can get the job done 25 within a reasonable timeframe.</p>	<p style="text-align: right;">Page 107</p> <p>1 MS. FERTIG: -- and I'll let it go. I'll let 2 it go.</p> <p>3 MR. TURSO: Don't let it go.</p> <p>4 DR. LYNCH-WALSH: Right, because also during 5 this time, we went through Derek Messier, Leo 6 Bobadilla --</p> <p>7 MS. FERTIG: I know that. I know this. I 8 know this.</p> <p>9 MS. STRAUSS: Whatever --</p> <p>10 DR. LYNCH-WALSH: Right, but --</p> <p>11 MS. STRAUSS: -- who cares?</p> <p>12 DR. LYNCH-WALSH: But then --</p> <p>13 MS. STRAUSS: It's our money. Get it back.</p> <p>14 DR. LYNCH-WALSH: But that -- that would 15 presume that that's been a priority for everybody 16 that's been in the driver's seat, and it wasn't. 17 Fighting --</p> <p>18 MS. SHAW: It is a priority.</p> <p>19 DR. LYNCH-WALSH: -- infighting has been a 20 priority.</p> <p>21 MR. TURSO: Madam Chair, but -- but why would 22 it not be the priority of us as the audit? 23 I have to spell this out, because it's going 24 to grind on me if I don't. 25 You minimized -- Madam Chair, respectfully,</p>
<p style="text-align: right;">Page 106</p> <p>1 It's not that difficult, I'm sorry.</p> <p>2 DR. LYNCH-WALSH: I'm not disagreeing with you 3 on that front, but we keep having changes in 4 leadership. In terms of things there are things -- 5 there are things that are small. Like at 6 Plantation High School, they were going to carve 7 out the media center so that they could save money 8 by going directly to the vendors. That was what we 9 all thought was happening, but then it didn't 10 happen; but there is no one to hold accountable, 11 because the facilities chief just quit. The one 12 who started in October is gone, and the 13 superintendent who brought her in is gone.</p> <p>14 So we just have to, like, grit our teeth and 15 get through the rest of this, because we can't fix 16 it, change it, or anything else.</p> <p>17 MS. FERTIG: And part of that is true.</p> <p>18 But in this time, we have had two companies, 19 Heery and AECOM; and I'm trying to figure out how 20 everything is always the fault of the School Board 21 and we are not recovering monies that we could.</p> <p>22 And quite frankly, we don't have enough money 23 to not pursue funds that we should be pursuing --</p> <p>24 DR. LYNCH-WALSH: I don't disagree with you 25 but --</p>	<p style="text-align: right;">Page 108</p> <p>1 you minimized some comments about this issue; but I 2 sat here and endured our conversation, when, again, 3 I want to illustrate the number of consultants and 4 Broward County public school employees that are in 5 this room, and we had to endure I don't know how 6 long over booster club money. I have a problem 7 with that.</p> <p>8 This is a huge issue. We should be 9 quantifying -- thank you, there is more positive 10 nodding; I want that illustrated.</p> <p>11 I want to -- I want to note that there is a 12 lot of money here, and what we should be doing as 13 an audit committee is finding out what's the actual 14 dollar value of all this that has gone on. And we 15 need to get the money, because as has been 16 illustrated here, the District doesn't have any 17 money. That's what needs to be done.</p> <p>18 MS. STRAUSS: It's just -- it's so 19 aggravating. The end of the day, right, we put a 20 motion forward -- correct me if I'm wrong -- to the 21 Board to have an enterprise risk audit, to 22 identify, okay, where are the biggest monies being 23 spent, being wasted, being not recovered. All of 24 this needs to be done and evaluated and materiality 25 needs to be set.</p>

Page 109

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

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

19 What -- how is that possible?

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

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

Page 111

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

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

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

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

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

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

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

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

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

15 DR. LYNCH-WALSH: Microphone.

16 MS. SHAW: Microphone.

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

20 MS. STRAUSS: Why?

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

25 MS. STRAUSS: She said none.

Page 110

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

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

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

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

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

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

15 MS. STRAUSS: This is -- yeah.

16 MR. TURSO: We can fix this.

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

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

24 MR. TURSO: Yes.

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

Page 112

1 MS. FERTIG: On this. On this.

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

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

9 MS. WHIPPY: They are two different things.

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

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

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

15 DR. LYNCH-WALSH: Okay.

16 MS. STRAUSS: Fabulous.

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

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

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

Page 113

1 MR. RHODES: Correct, I don't know that.
 2 MS. STRAUSS: Okay. Well, I want to recommend
 3 that he does that.
 4 DR. LYNCH-WALSH: Okay. So RSM, when you were
 5 following up on all of that, where does legal come
 6 into this scenario?
 7 MR. GUMS: So we had discussions with AECOM
 8 and -- and Tammy and AECOM, correct me if I'm
 9 wrong -- there is active discussion with legal
 10 counsel regarding liquidated damages.
 11 Ultimately, you know, our report just states
 12 that these contractors are not in compliance with
 13 their contract. The contract does have
 14 stipulations regarding liquidated damages, but we
 15 have not had conversations with legal.
 16 MS. FERTIG: But I just asked the question
 17 have we recovered any money from anything, and I
 18 thought the answer was no.
 19 MS. WHIPPPIE: No. I was answering for
 20 liquidated damages only. We have not recovered any
 21 money from liquidated damages. E&Os, errors and
 22 omissions, we have.
 23 I don't know the number off the top of my
 24 head. Atkins tracks that number, but we do -- we
 25 do do E&Os.

Page 114

1 DR. LYNCH-WALSH: Okay. So it sounds like
 2 what you guys need is for this group to be added to
 3 the distribution list, or in the interim, because
 4 Atkins does report -- there is tons of information
 5 out there that could answer a lot of questions.
 6 MS. STRAUSS: I don't need reports. I just
 7 want to know. Just answer the question.
 8 DR. LYNCH-WALSH: Well, Atkins isn't here, and
 9 so someone would have to go cull through the Atkins
 10 report to answer the question what has been
 11 recovered from errors and omissions, because I
 12 don't know off the top of my head, and the last
 13 report I have is February, so I'm three months out
 14 of date.
 15 MS. STRAUSS: Okay. Is errors and
 16 omissions -- may I ask you, are errors and
 17 omissions the only piece that we should be
 18 recovering?
 19 MS. SHAW: I'm not as concerned about errors
 20 and omissions.
 21 MS. STRAUSS: Yeah.
 22 MS. SHAW: I'm concerned about the liquidated
 23 damages, \$500 a day for every day that we -- the
 24 project is not completed over the NTP date and we
 25 did not request an extension, period.

Page 115

1 MS. STRAUSS: So violation of contract,
 2 Phyllis?
 3 MS. SHAW: It is.
 4 MS. STRAUSS: Okay.
 5 DR. LYNCH-WALSH: Tammy?
 6 MS. WHIPPPIE: 500 days is the maximum you can
 7 charge liquidated damages --
 8 MS. MELONI: \$500 a day.
 9 MS. WHIPPPIE: \$500 a day, excuse me.
 10 -- and it has gone to court many times for the
 11 very same reason, and it's very hard to recover --
 12 penalize -- it's not a penalization clause; it's to
 13 recover liquidated damages. So you can only
 14 recover whatever the actual damages were, and in
 15 most cases, there are no actual damages.
 16 There are a few projects that we've had to pay
 17 for additional portables or things like that that
 18 would be an actual damage; but that so far, we have
 19 not had any that had actual damages that are
 20 related to this.
 21 MS. STRAUSS: So damages to the teachers,
 22 staff, students and children that learn in those
 23 schools that are not fit to be --
 24 MS. SHAW: No, no, no, no; actually, the
 25 damage is the increase in cost that we had to

Page 116

1 endure because of -- now that we -- now that these
 2 projects are delayed, it creates increase in cost
 3 that we now have to find additional cost. That is
 4 part of the liquidated damages.
 5 MS. WHIPPPIE: That's correct.
 6 MS. STRAUSS: Okay. So why is that so hard?
 7 MS. SHAW: It's not.
 8 MS. STRAUSS: Okay. Thank you.
 9 DR. LYNCH-WALSH: Unless you are BCPS.
 10 All right. So is -- are the liquidated
 11 damages that are in dispute cataloged somewhere in
 12 one of the reports?
 13 MS. WHIPPPIE: They are, and we have submitted
 14 recommendations for a specific test of -- I think
 15 it's five projects to request -- I can give you the
 16 list; I don't know it off the top of my head -- of
 17 five projects that we are waiting for direction
 18 from the District.
 19 DR. LYNCH-WALSH: All right. So -- but it is
 20 reported monthly or no?
 21 MS. WHIPPPIE: We -- right. We have a file.
 22 We haven't shared anything on the liquidated
 23 damages to -- except for the attorneys and Shelley
 24 and the CFO.
 25 MR. MAYERSOHN: So I have, I guess, a legal

Page 117

1 question, and there is no legal people here.

2 But if you're saying that it's difficult to
3 collect the liquidating damages, and we have a
4 contract that says we collect them, why can't we
5 write a contract to allow us some way that benefits
6 us, as opposed to somewhere where -- and this is --
7 as you said, this is not new.

8 But if we send out the standard contract that
9 says, "Here is what we do if we have a problem
10 collecting it and we have to take somebody to
11 court," why don't we have something that is
12 defensible for the District to create that --
13 through, you know, court records or whatever may
14 be, to be able to recover those funds?

15 MS. WHIPPIE: It would be a change to your
16 contracts.

17 MS. STRAUSS: Mr. Mayersohn, it goes to our
18 RFPs. They are terrible. The way things are
19 written, the way everything is written and
20 published when we go for vendors, is just -- it
21 doesn't protect anyone at BCPS; it's only written
22 so certain people get contracts, so certain people
23 get jobs. Because everything is just convoluted
24 here.

25 DR. LYNCH-WALSH: Okay. Hold on.

Page 119

1 projects there, and actually, I drove by the Fort
2 Lauderdale Police Station; and there is a large
3 company called Moss. They are a renowned company.
4 People -- they turn more business away that they
5 can get --

6 MS. STRAUSS: They don't want to do business
7 with us.

8 MR. TURSO: -- because they only choose --
9 Just hear me out. This can really go
10 somewhere, and again, it's a broader picture, which
11 is why we should be here.

12 They only choose to do the work with vendor --
13 with entities that they want to do, because they
14 know it's a well-run organization.

15 I want to know: Does -- is BCPS in that
16 circle; or is BCPS in the circle of, "Gee, golly, I
17 hope a guy with a hammer shows up."

18 Because in my little sample, what I've seen in
19 my own school, mostly recently with a fire alarm
20 installation, nice guys, but God help us.

21 So where do we lie on that? Are we desired?
22 Like, do people want to work for us? I saw one
23 kind of eye movement that leans "no," but can
24 somebody touch on that for me?

25 MS. SHAW: I think it requires research.

Page 118

1 So was Peter before Phyllis?

2 MR. TURSO: Yeah.

3 MS. SHAW: Probably.

4 DR. LYNCH-WALSH: Probably?

5 Okay. Because we've got to wrap this up. We
6 still have the other RSM report. We have to
7 double-back to internal funds. We have PCG and the
8 risk assessment.

9 MR. TURSO: So I have a quick general
10 question, and I think it may speak, once again, to
11 the broader topic of our problems as a District,
12 and I don't know the right way to phrase this, so I
13 am just going to come straight out.

14 Do contractors, in general, fall all over
15 themselves to get contracts from BCPS; or is it
16 more like we need to kind of compel them, because
17 nobody wants to work for us?

18 I don't truly know the answer to that. I want
19 to know the answer to that.

20 MS. STRAUSS: Oh, I do.

21 MR. TURSO: Well, I want to hear from --
22 because I -- what I'm -- I'll give you my example.

23 I'm involved with another school -- actually,
24 I'll come straight out and say: I'm involved at
25 FAU, and there is a lot of capital improvement

Page 120

1 DR. LYNCH-WALSH: No, because we also don't
2 pay the people that are doing the work they are
3 supposed to be doing.

4 MR. TURSO: Why don't we pay them?

5 DR. LYNCH-WALSH: That, I can't answer.

6 MS. STRAUSS: Because we don't have money,
7 Mr. Turso.

8 DR. LYNCH-WALSH: No, it's not because we
9 don't have money. We just -- if you saw the
10 process to pay people, you would know.

11 Ms. Shaw, and then, honest to God --

12 MR. TURSO: So nobody has an answer?

13 DR. LYNCH-WALSH: -- I need to double-back to
14 the EDDC compliance, because I can't see where
15 we're paying the subs.

16 MS. FERTIG: I also had my hand up.

17 DR. LYNCH-WALSH: Okay. I can't see you as
18 easily --

19 MS. FERTIG: I know.

20 DR. LYNCH-WALSH: Yeah.

21 MS. SHAW: So it's not as easy to recover the
22 liquidated damages; and contractors and vendors
23 rely on the fact that we are -- companies like
24 ours, especially government, are not going to do
25 their due diligence to get it done, number one.

<p style="text-align: right;">Page 121</p> <p>1 Number two, yes, the construction companies 2 have more lobbyists who are lobbying for them, 3 especially -- I mean, they just changed the 4 retainage last year. That was from ten percent to 5 five percent, or zero, depending on who you are 6 doing it with. So I do understand that. 7 But the reason why these things that are in 8 place -- and we don't have to do boilerplate 9 construction contract. And the reason why these 10 things are in place, the reason why certain amount 11 of insurance or a surety is -- or a bond is 12 required is because those are our fallback. 13 And regardless of the changes in management, 14 construction doesn't -- doesn't stop because all of 15 a sudden the superintendent changes. The 16 construction should -- is supposed to continue, 17 because there is going to be an interim. Whether 18 the procurement changes or whether finance changes, 19 it doesn't change. 20 If we have policies and procedures in place to 21 make sure that these are the ten steps for approval 22 when a payment -- when a payment application comes 23 in, or they consult an engineer when an application 24 comes in, or the Atkins or the AECOMs of the world 25 are reviewing the construction application,</p>	<p style="text-align: right;">Page 123</p> <p>1 have to use it to allocate it to pay for capital 2 dollars. To me, that's ridiculous. 3 DR. LYNCH-WALSH: Okay. 4 MR. TURSO: One quick -- 5 DR. LYNCH-WALSH: Mary -- no, no, Mary, and 6 then we've got to move on, because -- 7 MS. FERTIG: I just want to point out that in 8 the next audit on the big three, each of the big 9 three schools, there is a note in there that eleven 10 people applied for each job. They have different 11 contractors that they selected, but I thought it 12 was -- the reason I thought it was ironic was 13 because it was always the number eleven. 14 So maybe something has changed. I know we 15 have always had a history of paying -- of not 16 paying timely, and for as long as I can remember, 17 that has been the history of our school board; but 18 there are people who, you know, did, obviously, 19 apply for those projects, even though they went 20 substantially over time. 21 I'll reserve the rest of my comments for that. 22 DR. LYNCH-WALSH: Okay. All right. 23 We've got to move on, and since EDDC 24 compliance was an observation, and the followup was 25 that it's in the report, I pulled up the February</p>
<p style="text-align: right;">Page 122</p> <p>1 whatever the process is, those doesn't change 2 because your leadership changes, because those are 3 done on the lower level. Even if the construction 4 management that's running those jobs changes, it 5 shouldn't change. 6 What is the problem, continues to be the 7 problem, is: We don't do the hard job. We don't 8 hold the people accountable, whether it's inside or 9 outside; and we've got to start doing that. 10 Because you -- if you guys do the numbers, 11 first of all, we are overspent on the bond, 12 because -- and part of that, yes, was COVID; but 13 that -- all that work should have been done before 14 COVID, so the supplier issue -- 15 MS. FERTIG: COVID, you know, that was a 16 five-year thing. 17 DR. LYNCH-WALSH: All right. All right. All 18 right. You guys, stay on task. Stay on task. 19 MS. SHAW: Let me finish. 20 So the five -- so the five -- so these issues 21 that continue on, it creates a cost issue for us, 22 which means that this general fund policy that 23 we're about to look at, they are not going to be 24 able to -- to set aside sufficient amount of 25 general fund dollars, because they are going to</p>	<p style="text-align: right;">Page 124</p> <p>1 report, and I can see that there is a prime and 2 subcontract contract amount. There is a commitment 3 percentage, which I presume is the M/WBE commitment 4 percentage, and then there is certified and 5 noncertified sub percent of the commitment -- 6 Wait, what? 7 I'm trying to understand these different 8 columns. 9 So we have a sub percent of the commitment, 10 and then there is a prime and subcontract payment 11 amount and then a prime payment amount. I don't 12 see a column for sub payment amount, which is the 13 thing that tells you whether this is all working or 14 not, is when you actually pay the subs and it 15 matches the commitment, depending on where the 16 project is in the process. 17 MS. STRAUSS: Garbage in, garbage out. 18 MS. WHIPPY: This is a report provided by 19 EDDC. I would ask them to add that column to it 20 and adjust that report. 21 DR. LYNCH-WALSH: That's the most basic. If 22 that isn't there, then -- 23 All right. Take care. 24 (Ms. Strauss exits the meeting.) 25 DR. LYNCH-WALSH: If that isn't there, then</p>

<p style="text-align: right;">Page 125</p> <p>1 this report isn't really meaningful, because it</p> <p>2 doesn't track that they are actually being paid per</p> <p>3 the commitment being paid.</p> <p>4 Okay. So I just wanted to point that out on</p> <p>5 that one.</p> <p>6 I believe -- oh, shoot, how many of us are</p> <p>7 here?</p> <p>8 We still have quorum. All right. Because we</p> <p>9 have other things we have to transmit.</p> <p>10 So for our next meeting, for followup with the</p> <p>11 big three, liquidated damages, can we get -- it</p> <p>12 sounds like we might need Mr. Cooney here and the</p> <p>13 AECOM program director, who, as much as I enjoy</p> <p>14 seeing Ms. Whippie, is not Ms. Whippie. It is the</p> <p>15 guy that is .08 of a person, Michael McIntyre, who</p> <p>16 replaced Kathleen Langan. And I'm going to put</p> <p>17 them on the FTF -- well, he was on the FTF agenda,</p> <p>18 but I'm going to ask for that specifically.</p> <p>19 All right. So I need a motion to trans- --</p> <p>20 are we good?</p> <p>21 MS. FERTIG: Motion to transmit.</p> <p>22 DR. LYNCH-WALSH: Okay.</p> <p>23 MS. SHAW: Second, Phyllis.</p> <p>24 MS. FERTIG: Or do we want to add a -- do we</p> <p>25 want a thing that we get a followup report on what</p>	<p style="text-align: right;">Page 127</p> <p>1 ALL PRESENT: Aye.</p> <p>2 DR. LYNCH-WALSH: Any opposed?</p> <p>3 All right. RSM quarterly report is</p> <p>4 transmitted, and we -- with followup.</p> <p>5 Okay. Moving on, RSM, again, big three. Big</p> <p>6 three, for those that don't know, is Stranahan,</p> <p>7 Blanche Ely, Northeast, unless that's changed.</p> <p>8 All right. Let me pull that up.</p> <p>9 Do you guys want to give sort of a synopsis,</p> <p>10 RSM?</p> <p>11 MR. GUMS: Sure. We could give a --</p> <p>12 DR. LYNCH-WALSH: Of your observations, and</p> <p>13 then we go to questions?</p> <p>14 Audit committee, what -- are you guys good</p> <p>15 with that?</p> <p>16 MS. FERTIG: Yes.</p> <p>17 DR. LYNCH-WALSH: Okay. So synopsis of the</p> <p>18 observations.</p> <p>19 MR. GUMS: Sure. So just a little bit of</p> <p>20 context, I'll --</p> <p>21 DR. LYNCH-WALSH: And context.</p> <p>22 MR. GUMS: I'll start on the executive</p> <p>23 summary. We can --</p> <p>24 DR. LYNCH-WALSH: You want to provide your</p> <p>25 name, again, for --</p>
<p style="text-align: right;">Page 126</p> <p>1 recovery we have had on --</p> <p>2 DR. LYNCH-WALSH: Liquidated -- well, maybe</p> <p>3 it's -- we need to quantify anything we've</p> <p>4 recovered. If they said they haven't recovered any</p> <p>5 liquidated damages, we at least need to know what</p> <p>6 the potential for liquidated damages is; and then,</p> <p>7 on top of that, whether anything was recovered. So</p> <p>8 we have both --</p> <p>9 MS. FERTIG: All right. So I'm making a</p> <p>10 motion, to keep this simple, to transmit the report</p> <p>11 with the request to Mr. Rhodes to have a followup</p> <p>12 on this with us regarding the issue of liquidated</p> <p>13 damages.</p> <p>14 DR. LYNCH-WALSH: So here is the problem we</p> <p>15 run into when we make motions, because of it</p> <p>16 cycling through the chief of staff's office,</p> <p>17 whereas if we request it for the next agenda.</p> <p>18 So for the next agenda, we want a liquidated</p> <p>19 damages, a list, of the potential and anything</p> <p>20 collected, and Mr. Cooney at the next meeting for</p> <p>21 followup.</p> <p>22 All right. So we had motion to transmit moved</p> <p>23 and seconded, to transmit the RSM quarterly report.</p> <p>24 Any further discussion?</p> <p>25 Hearing none, all in favor?</p>	<p style="text-align: right;">Page 128</p> <p>1 MR. GUMS: Yes, ma'am.</p> <p>2 My name is Chris Gums, RSM manager.</p> <p>3 DR. LYNCH-WALSH: Thank you.</p> <p>4 MR. GUMS: So just for some background, last</p> <p>5 year, the Board requested, through the chief</p> <p>6 auditor, that we perform an analysis of the big</p> <p>7 three. The main objective of that analysis was to</p> <p>8 perform a comparative analysis of the 2014</p> <p>9 facilities need assessment and the scopes of work</p> <p>10 for the big three schools, essentially to compare</p> <p>11 what was in the initial scope of the GOB program</p> <p>12 versus what actually ended up in the scopes.</p> <p>13 So what we did was, we compared the school</p> <p>14 deficiency listings that were generated from the</p> <p>15 needs assessment in 2014, and we compared those to</p> <p>16 various documentation, design and construction</p> <p>17 documents, for each of the big three schools.</p> <p>18 So, for example, the school deficiency listing</p> <p>19 showed that at Blanche Ely, you know, reroofing,</p> <p>20 you know, was part of building one. We compared it</p> <p>21 to available documentation to verify whether that</p> <p>22 ended up in the school.</p> <p>23 So as you will find throughout the report,</p> <p>24 there were some inherent limitations to that</p> <p>25 analysis, as we kind of highlight in observation</p>

<p style="text-align: right;">Page 129</p> <p>1 number one.</p> <p>2 The information from the needs assessment, in</p> <p>3 certain cases may not have been accurate, or the</p> <p>4 conditions in the field may have changed between</p> <p>5 when the assessment was actually conducted versus</p> <p>6 when these projects were scoped, which in many</p> <p>7 cases were -- were years later.</p> <p>8 For example, the deficiency listings provided</p> <p>9 specific square footage and quantities; but</p> <p>10 assessing whether or not 25,000 square feet of</p> <p>11 reroofing occurred at a given building, you know,</p> <p>12 that kind of goes beyond our scope and our</p> <p>13 expertise.</p> <p>14 Our analysis was focused more broadly on the</p> <p>15 core deficiencies, whether they were addressed at a</p> <p>16 building by building and deficiency level.</p> <p>17 So starting, like I mentioned, on the</p> <p>18 executive summary here, we provide a truncated</p> <p>19 background section, our approach and our</p> <p>20 conclusions. We had six total observations for</p> <p>21 this report; but just to kind of summarize the key</p> <p>22 takeaways from our analysis, for the most part, the</p> <p>23 items that were scoped into the GOB program</p> <p>24 following the needs assessment appear to be</p> <p>25 incorporated into the scopes for the big three.</p>	<p style="text-align: right;">Page 131</p> <p>1 was a good summary.</p> <p>2 And it shows that roofs, yes, were supposed to</p> <p>3 be replaced, but so were the walkways, or loggias,</p> <p>4 whichever one you want to call them. They were</p> <p>5 never done. Word on the street was that it turned</p> <p>6 out to be more expensive than they thought, so they</p> <p>7 just didn't do them because they would have had to</p> <p>8 move equipment on top.</p> <p>9 But, you know, that was a -- like, that was</p> <p>10 like a big deal, and I'm hoping that you noted that</p> <p>11 somehow. I'm happy to provide you with these</p> <p>12 documents so that you can see that it was clearly</p> <p>13 something that was promised to the community at the</p> <p>14 initial meeting and -- and did not appear.</p> <p>15 There would be other examples. I know</p> <p>16 Mr. Dorsett is here, so I want to thank him for</p> <p>17 coming in and taking care of some of the issues</p> <p>18 that didn't get taken care of during the bond.</p> <p>19 Maybe I'm not supposed to say that, but I</p> <p>20 will.</p> <p>21 And so I have a concern with that. I want to</p> <p>22 make sure -- and these schools, I think there is</p> <p>23 real concern at a community level about what did</p> <p>24 not get done that was promised. And how did you</p> <p>25 quantify that? Did you go back and look at</p>
<p style="text-align: right;">Page 130</p> <p>1 There were, however, certain items where we</p> <p>2 couldn't validate, you know, based on the</p> <p>3 documentation, you know, which we itemized in the</p> <p>4 report; and part of that is due to what I kind of</p> <p>5 touched on earlier regarding the accuracy of the</p> <p>6 information from the 2014 assessment, which</p> <p>7 ultimately served as the basis for the SMART</p> <p>8 program.</p> <p>9 So I'm happy to walk through the report in</p> <p>10 more detail, or if you guys want to go to</p> <p>11 questions?</p> <p>12 DR. LYNCH-WALSH: All right. Mary, I see your</p> <p>13 hand up. You want to start?</p> <p>14 MS. FERTIG: Yeah.</p> <p>15 Yes, my microphone is on.</p> <p>16 Okay. So thank you for this report. I think</p> <p>17 it showed a lot of things we thought, but I want to</p> <p>18 go to deficiencies.</p> <p>19 I -- and I'm going to mention one in</p> <p>20 particular. I looked at the sheets; I wasn't</p> <p>21 necessarily sure you saw this reflected in the way</p> <p>22 that it was, and I'm just going to pick one</p> <p>23 example, which is Stranahan High School. I have</p> <p>24 the PowerPoint from the project charter meeting. I</p> <p>25 could pull more documentation, but I figured this</p>	<p style="text-align: right;">Page 132</p> <p>1 these -- at the minutes of these early project</p> <p>2 charter meetings, the PowerPoints that were</p> <p>3 provided for the big three?</p> <p>4 MR. GUMS: Sure.</p> <p>5 So I'll start with your first question about</p> <p>6 the Stranahan walkways. So we do note that in the</p> <p>7 analysis on the page 20. It is on the first row.</p> <p>8 The building is "site." So the aluminum canopies</p> <p>9 were classified as a site-wide deficiency. At the</p> <p>10 time of the analysis, the MAPPS repair cost was</p> <p>11 approximately \$150,000.</p> <p>12 So you will see in the roofing category within</p> <p>13 that "site" row, that we do have a red "no" there,</p> <p>14 for that it was not included in the scope of work;</p> <p>15 however, it was included in the MAPPS deficiency</p> <p>16 listings.</p> <p>17 MS. FERTIG: And I saw you had that notation.</p> <p>18 I just didn't know if that was an adequate</p> <p>19 description of what didn't get done; and in context</p> <p>20 of that, given the school plant, the importance of</p> <p>21 the walkways to the school itself -- and there are</p> <p>22 some great pictures. I'll be glad to share this</p> <p>23 with you because I just printed it off. I have</p> <p>24 other -- availability to make other copies.</p> <p>25 So I wanted to note that, and I'm sure Lew</p>

<p style="text-align: right;">Page 133</p> <p>1 from Northeast probably has some other examples of 2 things, and then we would have Blanche Ely ones. 3 So that was the first question. 4 You had a question -- and there was also 5 something, and I wanted to bring this documentation 6 just to add to record, you know, questions about 7 the use of -- of the construction -- construction 8 management at-risk contracts I wanted to share with 9 anybody that hasn't heard me make this on other 10 occasions, that the audit committee in 2016 11 presented to the School Board. I was the chair. I 12 have this. We were concerned that with the use of 13 the contracts that had not been modified since 14 14 recommendations from McGladrey came forward. 15 And so, in any reports you do, I hope you -- I 16 would hope there would be a footnote that we had -- 17 and many of us are still here; we had articulated 18 those and memorialized those concerns we had about 19 the contract. And when went to the board -- well, 20 the letter -- here is my email to the audit 21 committee on the 27th of June, but to the Board on 22 June 18th, 2016, which was early in this process. 23 I -- again, there were eleven bidders on this. 24 This went substantially over the amount of time 25 that anybody estimated for the project, so I would</p>	<p style="text-align: right;">Page 135</p> <p>1 through with doing what we did and how the -- and 2 the impact in renovating, rather than replacing, on 3 the long-term facilities at those three schools. 4 DR. LYNCH-WALSH: And I want to get back to 5 your walkway question -- 6 MS. FERTIG: Oh, thank you. 7 DR. LYNCH-WALSH: -- because I think that's a 8 followup. 9 I was curious about building six, because I 10 believe one of the hiccups was the kiln room was 11 trying to run away from building six, and I don't 12 know if that got resolved. 13 But getting back to the aluminum walkways, 14 which there are three line items that are site-wide 15 if you go to the original needs MAPPS document, 16 that does add up to the number you reported, where 17 are those walkways? Are those the ones that are 18 attached to buildings? 19 Because the detail and the answer and what 20 Mary cited is consistent with what I heard, is that 21 all of the equipment on top was deemed too 22 expensive to remove and then properly address the 23 walkways. Are those walkways considered part of 24 the building roof, versus just being a walkway? 25 Because my understanding is that at least some of</p>
<p style="text-align: right;">Page 134</p> <p>1 just like some comments on that. 2 I think we know these -- some of us know these 3 schools well; we are not surprised it took longer 4 than they would have thought, but when you're 5 looking at the chart showing how many days and you 6 are up to, you know, years over, I'd like some 7 comment on that. 8 DR. LYNCH-WALSH: Comment from whom? Because 9 you have things at Stranahan, for instance, like 10 the art building -- I think it's building six -- 11 which -- 12 MS. FERTIG: Did that got done? 13 DR. LYNCH-WALSH: Depends on your definition 14 of "done." 15 MS. FERTIG: Yeah. 16 DR. LYNCH-WALSH: Because it should have been 17 replaced, but when you are struggling to renovate 18 something that clearly should be replaced, that is 19 going to take time. 20 I don't know if it's done. Is it done? 21 MS. FERTIG: No. 22 Thank you for your -- by the way, thank you 23 for talking about the Castaldies that were done and 24 what they had shown and how that -- you know, how 25 that -- that we, as a district, did not follow</p>	<p style="text-align: right;">Page 136</p> <p>1 them are part of the roof -- when they say 2 "reroof," they should have been included in 3 definition of "reroof," because they're part of the 4 square -- roof square footage. 5 So I'm looking for clarity in terms of whether 6 it's a walkway or the roof. 7 MS. FERTIG: You have in front of you, the -- 8 I just -- Bob just passed you the PowerPoint. 9 But you can see there is several pages on 10 roofs that originally show you what we were told at 11 the project charter meeting would be taken care of. 12 DR. LYNCH-WALSH: And it's listed as being 13 funded by GOB. We have to go to scope validation 14 reports, where they would have de- -- you know, 15 descoped it somewhere in there. That's how the 16 cafeteria ended up getting punted by the original 17 architect. They said: Oh, this needs to be 18 addressed in a cafeteria study and -- 19 MS. FERTIG: That was also brought up at the 20 project charter meeting, but -- 21 DR. LYNCH-WALSH: Yeah. 22 MS. FERTIG: -- yeah, no, this -- I'm sure 23 there is examples of the other two schools, but 24 this is one example that was easy to show was 25 included, and the way most of us found out that it</p>

<p style="text-align: right;">Page 137</p> <p>1 wasn't done was we actually walked down the</p> <p>2 walkways. So there you go.</p> <p>3 DR. LYNCH-WALSH: Right. So the walkways,</p> <p>4 these lovely things with all of this equipment</p> <p>5 running on top, are those categorized as walkways</p> <p>6 or the roof? I mean, either way, they were</p> <p>7 supposed to be part of the scope and didn't happen,</p> <p>8 but we're looking for clarity on how that got</p> <p>9 removed -- how and when it got removed from the</p> <p>10 scope, and then, obviously, how much is it going to</p> <p>11 cost to do it now.</p> <p>12 So I guess that's a followup, is: How did it</p> <p>13 get -- did you guys address how it got removed from</p> <p>14 the scope? Because I know you said: Did not</p> <p>15 appear to be included in the final scope. But</p> <p>16 there would be scope validation reports. There</p> <p>17 would be emails. There would be meetings</p> <p>18 between -- whether it was Heery -- started with</p> <p>19 Heery and the District, there would be</p> <p>20 conversations that occurred that led to them not</p> <p>21 being done.</p> <p>22 MR. GUMS: Right. So our analysis just shows</p> <p>23 a black-and-white yes or no: Was it included in</p> <p>24 the scope? And we did include a "no." However,</p> <p>25 for all of the "no's" and all of the "U's" in these</p>	<p style="text-align: right;">Page 139</p> <p>1 Group, concurs that existing aluminum canopies are</p> <p>2 in good condition and should remain and require</p> <p>3 only cleaning and unclogging of column drainage</p> <p>4 from organic debris.</p> <p>5 Who are they concurring with? Architect scope</p> <p>6 validation report or -- is there anyone that can</p> <p>7 answer that question?</p> <p>8 Shelley?</p> <p>9 MS. MELONI: We'd have to go back and look to</p> <p>10 see if it was something that was identified in the</p> <p>11 scope validation report, but Aluminum Solutions</p> <p>12 Group appears to be the manufacturer of the covered</p> <p>13 walkways.</p> <p>14 DR. LYNCH-WALSH: Are there wooden walkways at</p> <p>15 Stranahan?</p> <p>16 MS. FERTIG: If you look -- if you look --</p> <p>17 I'll send you some pictures.</p> <p>18 If you look underneath, like that's what's on</p> <p>19 top, and then you see the wood, which --</p> <p>20 DR. LYNCH-WALSH: The wood is underneath.</p> <p>21 Because every time I look up, I see wood.</p> <p>22 MS. FERTIG: So I can send you so you can see</p> <p>23 the "excellent condition." That was a joke.</p> <p>24 DR. LYNCH-WALSH: I've seen. That's why I'm</p> <p>25 asking.</p>
<p style="text-align: right;">Page 138</p> <p>1 matrixes, AECOM has provided a response in</p> <p>2 Appendix E. So they do provide a further</p> <p>3 explanation as to why they weren't included.</p> <p>4 DR. LYNCH-WALSH: What page is that on?</p> <p>5 MR. GUMS: Let me scroll down.</p> <p>6 DR. LYNCH-WALSH: And then the reroofing with</p> <p>7 new decking -- sorry, Mary, because, I am on the</p> <p>8 same page that you are on, page 21.</p> <p>9 11, 12, 26 and 27 were not reroofed, and you</p> <p>10 are saying there is examples -- I mean responses on</p> <p>11 page?</p> <p>12 MR. GUMS: 95.</p> <p>13 DR. LYNCH-WALSH: 95. Okay. I'm getting</p> <p>14 there, 91 . . .</p> <p>15 So there is a response -- wait, no.</p> <p>16 MR. GUMS: It's under the "site" bullet point.</p> <p>17 You'll see the "roofing, N equals 149K," and then</p> <p>18 there is a --</p> <p>19 DR. LYNCH-WALSH: On page 95?</p> <p>20 MR. GUMS: Of the report.</p> <p>21 DR. LYNCH-WALSH: Yeah, so building one -- no,</p> <p>22 site. Okay. Electrical roofing, N equals 149K.</p> <p>23 Who is Aluminum Solutions Group? And who are</p> <p>24 they concurring with?</p> <p>25 It says: Manufacturer, Aluminum Solutions</p>	<p style="text-align: right;">Page 140</p> <p>1 So they say aluminum walkways; is it aluminum</p> <p>2 on top and wood underneath?</p> <p>3 MS. FERTIG: Well, you have got a picture. I</p> <p>4 know it's not in color.</p> <p>5 MS. MELONI: I think it would be aluminum</p> <p>6 throughout and not a composite of aluminum and</p> <p>7 wood.</p> <p>8 MS. FERTIG: Well -- okay. I -- the pictures</p> <p>9 are clear in what the PowerPoint of what was taken,</p> <p>10 and I will be glad to provide those to everybody</p> <p>11 else.</p> <p>12 DR. LYNCH-WALSH: Yeah, because then it begs</p> <p>13 the question -- so no -- any walkways that</p> <p>14 Stranahan replaced as part of the SMART?</p> <p>15 MS. MELONI: Not as part of the SMART, but</p> <p>16 part of the cafeteria, there is a section that</p> <p>17 we're replacing that --</p> <p>18 DR. LYNCH-WALSH: Is that the one that abuts</p> <p>19 up to cafeteria that --</p> <p>20 MS. MELONI: That is the one that --</p> <p>21 DR. LYNCH-WALSH: -- Mr. Bay (phonetic) said</p> <p>22 was fine?</p> <p>23 MS. MELONI: -- abuts up.</p> <p>24 We are replacing it.</p> <p>25 MR. MAYERSOHN: Is Aluminum Solutions Group</p>

<p style="text-align: right;">Page 141</p> <p>1 still in business?</p> <p>2 MS. MELONI: I don't know the current status,</p> <p>3 but certainly they opined here that we cited the</p> <p>4 name.</p> <p>5 MR. MAYERSOHN: Right, but is there a letter</p> <p>6 that they wrote or --</p> <p>7 MS. MELONI: We'll have to get that from the</p> <p>8 project team.</p> <p>9 MR. MAYERSOHN: Okay. Because, I mean, I</p> <p>10 could say, you know, Phyllis Shaw told me and --</p> <p>11 MS. FERTIG: I'm glad we've had this</p> <p>12 conversation, because -- I know you know this,</p> <p>13 Shelley, but in the community meetings that I've</p> <p>14 sat in, you know, just what we hear is that it</p> <p>15 became too expensive to do and so it wasn't done.</p> <p>16 Because the cabling, as you can see from the</p> <p>17 photos, is on top of --</p> <p>18 MS. MELONI: Yes.</p> <p>19 MS. FERTIG: -- the walkways. And what you</p> <p>20 also -- looks like tar on top of there.</p> <p>21 But, I mean, I'm not a roofing expert, so I</p> <p>22 don't pretend to know what should have been done.</p> <p>23 I only know what we are promised in that project</p> <p>24 chart and I think both you and I were there.</p> <p>25 MS. MELONI: We were there together, yes.</p>	<p style="text-align: right;">Page 143</p> <p>1 and we got FEMA funds for it.</p> <p>2 DR. LYNCH-WALSH: Lew -- sorry, it's been a</p> <p>3 long week -- do you have any Northeast comments?</p> <p>4 MR. NAYLOR: No, not really, not right now.</p> <p>5 The one concern that my principal -- or the</p> <p>6 principal mentioned was -- is the redoing of the</p> <p>7 STEM labs and what actually comprises a STEM lab.</p> <p>8 They were -- they were expecting something besides</p> <p>9 just additional stuff hanging out of the ceiling.</p> <p>10 I did speak with Guy Barmoha, who said that</p> <p>11 it's basically up to the schools to design it; but</p> <p>12 I don't know if that's an actual truth.</p> <p>13 DR. LYNCH-WALSH: That's what's been</p> <p>14 happening, yes.</p> <p>15 Yeah, because there were no -- no -- there is</p> <p>16 educational specifications --</p> <p>17 MR. NAYLOR: Right.</p> <p>18 DR. LYNCH-WALSH: -- for all -- everything --</p> <p>19 MR. NAYLOR: Right.</p> <p>20 DR. LYNCH-WALSH: -- but nobody was adhering</p> <p>21 to those. And I -- I was told by a principal that</p> <p>22 for the culinary lab, they threw the culinary</p> <p>23 catalog at them and said, Pick what you want.</p> <p>24 MR. NAYLOR: Right. So there was no guidance</p> <p>25 or anything.</p>
<p style="text-align: right;">Page 142</p> <p>1 MS. FERTIG: Yes, and I have a presentation</p> <p>2 that was given. So clearly, this was part of what</p> <p>3 we were told was the scope.</p> <p>4 MS. MELONI: Yes, I recall.</p> <p>5 DR. LYNCH-WALSH: Okay. Do you have any</p> <p>6 others? Because to me, this serves as an excellent</p> <p>7 research piece for long-term planning as a reminder</p> <p>8 of what not to do again.</p> <p>9 MS. FERTIG: I think this is excellent.</p> <p>10 Again, I want to note the number of days that</p> <p>11 this project has gone on. This was supposed to be</p> <p>12 the priority project -- these three projects, the</p> <p>13 priority projects for the District. I know I've</p> <p>14 extensively, as many of you know, taken photographs</p> <p>15 during that period of time, before and after -- and</p> <p>16 I'm not going to address Northeast, because we have</p> <p>17 Lew and Phyllis here, but I -- I would tell you,</p> <p>18 the roof problems at Northeast stemmed from, you</p> <p>19 know, hurricanes in 2005, and were not definitely</p> <p>20 the first ones to be addressed, in spite of the</p> <p>21 promises.</p> <p>22 And that's what you -- you know, the one thing</p> <p>23 you don't see in the days that went past is that</p> <p>24 those roofs were replaced long after other people's</p> <p>25 roofs were, and that's just -- that's just wrong,</p>	<p style="text-align: right;">Page 144</p> <p>1 DR. LYNCH-WALSH: Not in most cases, no.</p> <p>2 MR. NAYLOR: Right.</p> <p>3 So that was -- that was a concern from the</p> <p>4 principal. You know, obviously, the length of time</p> <p>5 that it took to do that was actually brought on</p> <p>6 partly by the community, because we actually asked</p> <p>7 for a change in scope and it took a significant</p> <p>8 amount of time to do that, so that was</p> <p>9 understandable.</p> <p>10 To a certain extent, there were some concerns</p> <p>11 about, once the construction was done, how long it</p> <p>12 took to actually get into the building, which had</p> <p>13 to do something with a water supply issue. And I</p> <p>14 don't really know the full detail of that. There</p> <p>15 was conversations between the County and the City</p> <p>16 on who was providing water sources.</p> <p>17 So I regret that I didn't really review this</p> <p>18 as much as I should have; I am basically, you know</p> <p>19 relaying what I heard from the principal and some</p> <p>20 of the people in the community, so . . .</p> <p>21 MS. FERTIG: Can I do a followup on the STEM</p> <p>22 labs?</p> <p>23 Did you all take a field trip of any these</p> <p>24 schools?</p> <p>25 MR. GUMS: We did, yes, ma'am.</p>

<p style="text-align: right;">Page 145</p> <p>1 MS. FERTIG: Okay. So you know what he is 2 talking about, about the STEM labs? I was kind of 3 shocked the first time I walked in and saw that 4 that's -- that they had -- I mean, it is -- 5 MR. NAYLOR: Yeah. 6 MS. FERTIG: So this -- one good thing about 7 this -- one thing you could maybe add is some 8 pictures, because they are worth a thousand words. 9 But, yeah, I want -- our question, when we saw 10 that, was -- and the restrooms at Stranahan with 11 tile from about five different renovations, was 12 that -- which I think Mr. Dorsett took care of, 13 again. But was that really what we were expecting 14 when we -- and is that how other schools were 15 handled? Did they replace the tile in the 16 restrooms, or did they just go out and pick some 17 new tiles and add a few new tiles into what had 18 been there since 1950? 19 DR. LYNCH-WALSH: All right. I have sort of 20 some general comments and a couple specific before 21 we transmit, if you guys are good. 22 The observations on page three, I concur on 23 the Castaldi, noting that the Castaldi analyses 24 were performed but not contemplated as part of the 25 planning.</p>	<p style="text-align: right;">Page 147</p> <p>1 needs assessment. That never happened, much less a 2 master plan; that didn't happen, either, which you 3 guys first noticed in the roofing -- the original 4 roofing review that you guys did that we are going 5 to see an update on next month, I believe. 6 MR. GUMS: June 20th. 7 DR. LYNCH-WALSH: June 20th. 8 Okay. Unaddressed sufficiencies, S/M/WBE, 9 construction schedules, so those are some general 10 things. I think this is a great document and 11 timely to have as the -- before the District starts 12 trying to redefine anything to kind of not repeat 13 past mistakes. 14 Getting back to Stranahan and the STEM lab -- 15 and I pulled up page nine -- when they looked at 16 the deficiencies, I have yet to understand, since 17 Stranahan -- these are the big three: Stranahan 18 High School, STEM lab improvements, 1 million 238; 19 Blanche Ely, 1 million 140; Northeast, 2 million 20 727. 21 I'm not begrudging Northeast the need of funds 22 for a STEM lab, in the least; I just don't 23 understand how Stranahan, which has a culinary 24 program, they are still struggling. In fact, the 25 chef just quit, because their -- the electrical in</p>
<p style="text-align: right;">Page 146</p> <p>1 And I'm glad this is here, because the 2 redefining -- there was just a workshop the other 3 night, and there were -- I can't call them "plans"; 4 I'm going to say "ideas," and one of the ideas was 5 maybe renovating. And I want to say that was at 6 Bennett, and Bennett has Castaldies on multiple 7 buildings. So we were poised, left to their own 8 devices, to potentially take all the same steps now 9 that were taken in 2014, and so I'm glad that this 10 is here in black and white. 11 Everybody knows that Castaldies exist, and 12 there are cases where Castaldies don't exist, but 13 should, because the buildings are old enough that 14 they should have one. 15 But the whole point of a Castaldi is when the 16 state agrees that it is more economical to replace 17 than to renovate, and yet we still renovated tons 18 of things -- Stranahan being a major one -- instead 19 of replacing. So I was glad to see that. 20 The 2014 needs assessment, and some of these 21 sentences, I think, you know, seem subtle; but 22 basically, you guys confirmed that a comprehensive 23 final report was not provided at the end of the 24 2014 facility needs assessment. 25 That's a basic just summary at the end of the</p>	<p style="text-align: right;">Page 148</p> <p>1 that culinary lab is not up to code. Nothing is up 2 to code, and it's not up to ed specs. So they did 3 not fund the culinary lab at Stranahan according to 4 ed specs, and they don't even have a culinary lab. 5 Meanwhile, Nova High School, which is near 6 McFatter, has a culinary lab. Western didn't even 7 have a program and wound up with a culinary lab; 8 now they have a program, but I believe the lab 9 happened first. 10 So there are things happening as far as labs. 11 I'm not sure if you guys gained any understanding 12 as to where the STEM lab money went at Stranahan? 13 Were you -- 14 MR. GUMS: My understanding is that there was 15 STEM lab improvements. I have to go back and look 16 at which buildings and room numbers. 17 DR. LYNCH-WALSH: And how that got determined? 18 Because I would think you would start with what you 19 already have, instead of putting in something new 20 because -- 21 But this speaks to a global programming 22 problem, where principals, in addition to not 23 having any guidance, could decide that they 24 arbitrarily want a lab of some sort in their school 25 and then, poof, that's what they got. And then the</p>

<p style="text-align: right;">Page 149</p> <p>1 thing that is a program, that you have kids in, 2 doesn't get funded. So we've been tracking the 3 culinary labs and are awaiting a response. I'm 4 going to have to follow up with that. 5 But that -- if nobody has anything else, we 6 need a motion. 7 MR. NAYLOR: Just one. 8 DR. LYNCH-WALSH: Oh, you've got a question. 9 Yes? 10 MR. NAYLOR: Just one. 11 Northeast had several buildings that were part 12 of Castaldi. You mentioned here that you went out 13 and you conducted interviews with the stakeholders; 14 did that include the administrators onsite at the 15 facilities? 16 MR. GUMS: Yes, sir, that is correct. 17 MR. NAYLOR: Okay. I know once the state 18 Castaldies a building -- or I understand that once 19 the State Castaldies a building, there can be no 20 more funds used from the state to renovate that. 21 Northeast has identified two buildings that 22 were Castaldied that they actually need for an 23 operational need right now. And I was -- been 24 talking with the school board member on how to try 25 to go forward with that, and we were speaking with</p>	<p style="text-align: right;">Page 151</p> <p>1 the push -- you know, obviously the push is to have 2 more Cambridge, more AP, and since they are not 3 controlled. 4 DR. LYNCH-WALSH: So there is two problems -- 5 there is multiple problems here, because if the 6 building has been being Castaldied and you start 7 improving it, then you can't tear it down. That's 8 one problem. 9 But you just hit upon another problem, which 10 the Board never approved making classrooms smaller, 11 and that's another long-term planning decision that 12 needs to be made. Because they made classrooms 13 smaller at Cypress Bay, Falcon Cove, but they got 14 all the bells and whistles there. 15 So I was unaware that they were making 16 class -- they were making fewer classrooms at 17 Northeast to reduce the permanent capacity at 18 Northeast, but it sounds like at Northeast, they 19 also made classrooms smaller. 20 They are attempting to do that at Markham 21 Elementary, to the point where they can't put 22 Head Start classes in the new building. So 23 everybody is now trying to create work-arounds, 24 when the real issue is stop making things so small. 25 MR. NAYLOR: And I -- I have not actually</p>
<p style="text-align: right;">Page 150</p> <p>1 of a facilities person who just left. 2 So I don't know if there is any -- and I don't 3 know if you can answer this or if Shelley can 4 answer this or AECOM: Is there any opportunity to 5 take a Castaldied building and repurpose it and put 6 it back online for school use? 7 DR. LYNCH-WALSH: Which buildings are those? 8 MR. NAYLOR: Nine and ten, I think. 9 DR. LYNCH-WALSH: Nine and ten? 10 MR. NAYLOR: Yeah. 11 See, when the new classrooms were built, their 12 capacity is based on, you know, class size 13 amendment size, usually, right? So when you have 14 classes, like they offer Cambridge, they offer a 15 lot of AP classes, those classes can't be offered 16 in those new buildings, because if you have 40 -- 17 40 students in a class, they can't sit there. 18 So that was one of the observations that 19 Principal Valachovic brought up to me, and I went 20 to Ms. Leonardi to try to determine if we could -- 21 DR. LYNCH-WALSH: But hold on. Why can't they 22 fit in the new classrooms? 23 MR. NAYLOR: I don't think the classrooms -- 24 Mr. Valachovic said the classrooms aren't large 25 enough to have the classes that he needs, because</p>	<p style="text-align: right;">Page 152</p> <p>1 visited the classrooms. I am basing this on my 2 conversations with the principal and what he says 3 he needs assistance with from the community. So 4 I've reached out. 5 DR. LYNCH-WALSH: So first we need to 6 determine whether they can or can't put the kids 7 into those new classrooms. 8 MR. NAYLOR: Right. 9 DR. LYNCH-WALSH: Okay. All right. So 10 I'll -- 11 MS. FERTIG: Nathalie, I'm happy to make a 12 motion to -- 13 MR. TURSO: Wait. I had one more for you, 14 Madam Chair. 15 DR. LYNCH-WALSH: Okay. And then we've got 16 to -- 17 MR. TURSO: For RSM, on page three, going back 18 to the Castaldi analysis, can you perhaps opine on 19 if -- well, let me preface it by, obviously, BCPS 20 has a habit of, if FLDOE says white, it's black, 21 and vice versa. We don't tend to like to do 22 what -- what our DOE tells us or advises us. 23 So my question for you is this, on number 24 two -- and it's pretty easy -- is: If -- if third 25 party and FLDOE told us it's not a good idea, why</p>

<p style="text-align: right;">Page 153</p> <p>1 did we do it? Why do you feel we did it?</p> <p>2 MR. GUMS: So I would not be able to opine on</p> <p>3 that. Unfortunately --</p> <p>4 DR. LYNCH-WALSH: I can tell you.</p> <p>5 MR. TURSO: Let him finish.</p> <p>6 MR. GUMS: These were conducted between 2005</p> <p>7 and 2009. A lot of the stakeholders who were here</p> <p>8 making those decisions are no longer here.</p> <p>9 So as our observation states, you know, we --</p> <p>10 you know, our position is that, based on our</p> <p>11 interviews and the documentation that we reviewed,</p> <p>12 there was no reason or explanation as to why the</p> <p>13 Castaldies were not considered in future</p> <p>14 programming.</p> <p>15 MR. TURSO: Okay. And I can appreciate the</p> <p>16 "Hey, they are not here anymore," but if we don't</p> <p>17 learn from this, how do we prevent it from</p> <p>18 happening over and over and over again? That's not</p> <p>19 a question, more a comment.</p> <p>20 But Madam Chair said she knows why, so I would</p> <p>21 love to hear it so that we can --</p> <p>22 MS. FERTIG: And then I'll be glad to add to</p> <p>23 it.</p> <p>24 DR. LYNCH-WALSH: But, yeah, so Derek Messier,</p> <p>25 who was the facilities chief when this was all --</p>	<p style="text-align: right;">Page 155</p> <p>1 made a conscious decision. They had the</p> <p>2 decision -- and I know Shelley couldn't say</p> <p>3 anything at the time, so I'm not -- she wasn't the</p> <p>4 boss; somebody else was, and they made a conscious</p> <p>5 decision that they were not going to replace the</p> <p>6 schools, Northeast and Stranahan, that had been --</p> <p>7 and I think Hollywood Hills, that had been slated</p> <p>8 for replacement, but instead they were going to</p> <p>9 renovate them. And you know, once you renovate,</p> <p>10 you can't go back and get this again, so . . .</p> <p>11 MR. TURSO: I understand.</p> <p>12 Okay. Thank you, Madam Chair.</p> <p>13 DR. LYNCH-WALSH: And, Lew, for followup</p> <p>14 purposes, I see that they have supposedly</p> <p>15 Castaldies on buildings eight and ten. They are</p> <p>16 not mentioning nine here, but that might have</p> <p>17 changed.</p> <p>18 MR. NAYLOR: Yeah, no, I saw that. I saw</p> <p>19 that. I'm going to get back with him.</p> <p>20 DR. LYNCH-WALSH: On the numbers?</p> <p>21 MR. NAYLOR: Yeah, and figure that out.</p> <p>22 DR. LYNCH-WALSH: All right. Thanks.</p> <p>23 MR. NAYLOR: I have to leave by one so --</p> <p>24 DR. LYNCH-WALSH: Okay. I think we are trying</p> <p>25 to transmit before the staff dies of old age.</p>
<p style="text-align: right;">Page 154</p> <p>1 when the SMART bond was an infant, was proclaiming</p> <p>2 that they were going to renovate, not replace.</p> <p>3 MR. TURSO: Against the advice of third party</p> <p>4 and FLDOE.</p> <p>5 DR. LYNCH-WALSH: No, no, no, listen. I never</p> <p>6 heard the word "Castaldi" said out loud -- I think</p> <p>7 staff was verboten from saying the word "Castaldi"</p> <p>8 in 2014.</p> <p>9 I've known Shelley from 2012, and I don't</p> <p>10 think she said the word "Castaldi" for probably the</p> <p>11 first several years I knew her.</p> <p>12 MS. FERTIG: And I will tell you --</p> <p>13 DR. LYNCH-WALSH: I don't think they were</p> <p>14 allowed to discuss Castaldies.</p> <p>15 MS. FERTIG: I will tell you that we did say</p> <p>16 it in board meetings and were told that they had</p> <p>17 gone to the decision to replace.</p> <p>18 DR. LYNCH-WALSH: Renovate.</p> <p>19 MS. FERTIG: I mean renovate, thank you,</p> <p>20 Nathalie.</p> <p>21 And that the reason they -- all of these</p> <p>22 schools were slated to be rebuilt, but it was taken</p> <p>23 off when the fund -- when the funding dried up in</p> <p>24 2008. It was taken off in 2010.</p> <p>25 And then, when they made this decision, they</p>	<p style="text-align: right;">Page 156</p> <p>1 MS. FERTIG: Can I move to transmit, but can I</p> <p>2 ask that the recommendations, as well as the</p> <p>3 observations, be culled out totally separately on a</p> <p>4 page at the front? Because I think those</p> <p>5 recommendations, you've got some good</p> <p>6 recommendations in here, and they need to be really</p> <p>7 easy for people to see, so they can --</p> <p>8 So then my recommendation is to transmit</p> <p>9 with -- my motion is to transmit this with all of</p> <p>10 the recommendations on a single page.</p> <p>11 MR. MAYERSOHN: On a single page?</p> <p>12 MS. FERTIG: Well, my -- you know what I'm</p> <p>13 saying --</p> <p>14 DR. LYNCH-WALSH: The observations are upfront</p> <p>15 but the recommendations are not.</p> <p>16 MS. FERTIG: Thanks.</p> <p>17 DR. LYNCH-WALSH: So move the recommendations</p> <p>18 to the observations.</p> <p>19 MS. FERTIG: Yeah, so they are all in one</p> <p>20 place.</p> <p>21 DR. LYNCH-WALSH: So they can see them easily.</p> <p>22 All right. So moved by Mary.</p> <p>23 MR. MAYERSOHN: Seconded.</p> <p>24 DR. LYNCH-WALSH: Seconded by Mayersohn.</p> <p>25 Any further discussion?</p>

<p style="text-align: right;">Page 157</p> <p>1 Hearing none, all in favor of transmitting RSM 2 Big Three Report, say aye. 3 ALL PRESENT: Aye. 4 DR. LYNCH-WALSH: Any opposed? 5 All right. Motion carries unanimously. 6 Thank you very much, RSM. See you guys next 7 month. 8 All right. I know we have -- 9 MR. MAYERSOHN: Are we going to go back to 10 the -- 11 DR. LYNCH-WALSH: To the fund, to general 12 fund? 13 MR. MAYERSOHN: Yes. 14 DR. LYNCH-WALSH: Okay. Before getting into 15 the Carr Riggs. 16 Okay. The only problem we might have is being 17 able to transmit, or else we are going to have 18 to -- 19 MR. NAYLOR: Right. I need to leave by 1. 20 DR. LYNCH-WALSH: Okay. We are going to 21 endeavor to get this done. I know we have a lot of 22 stuff to try and cover all the time. 23 All right. Ms. Motiwala, let me pull up -- 24 MS. SHAW: Madam Chair, I have a question. 25 DR. LYNCH-WALSH: Yes, ma'am.</p>	<p style="text-align: right;">Page 159</p> <p>1 DR. LYNCH-WALSH: The Board was expecting five 2 schools to be re-purposed on Tuesday, and now it's 3 eight. 4 So what I'm saying, is there -- is there any 5 reason -- because -- because everybody was looking 6 at a different -- 7 And you're having -- you have questions, and I 8 want to review further. 9 MS. SHAW: I -- if I was in her shoes, I would 10 not take this to the Board. Because I would take 11 off from work to go over and show up and speak 12 against this. I really would not recommend taking 13 this to the Board. 14 First of all, we -- I mean, even in section B, 15 we couldn't even take the time to even explain what 16 are the five -- five item classifications, define 17 them. So I -- I really -- 18 DR. LYNCH-WALSH: You want definitions in the 19 policies? Yeah, so I -- 20 MS. MOTIWALA: If that's the recommendation of 21 the committee, we can go back and work with legal 22 and modify that language and put in the definition. 23 DR. LYNCH-WALSH: Right. But what she is 24 saying is, she has got other observations, and I 25 have not reviewed this version; I reviewed the</p>
<p style="text-align: right;">Page 158</p> <p>1 MS. SHAW: What is the timeline on the fund 2 balance, because I have -- 3 DR. LYNCH-WALSH: You want to table? 4 MS. SHAW: I think we should table this one. 5 DR. LYNCH-WALSH: All right. Is there any -- 6 when are you planning to take the fund back? You 7 said June, right? 8 MS. MOTIWALA: Yes. That would be before the 9 next audit committee. 10 DR. LYNCH-WALSH: Right. 11 Is -- do you have five percent, like are we 12 already out of compliance with what's being 13 proposed? 14 MS. MOTIWALA: Well, the Board just, I guess, 15 reached a consensus, and we were asked to work 16 towards that. The year is still not closed, so we 17 are going through the financials and everything. 18 And once the Board approves a policy, then, 19 obviously, we have to meet the policy requirements. 20 DR. LYNCH-WALSH: Right. But is there any 21 reason it can't go to the Board in July so that we 22 can discuss it in June? 23 MS. MOTIWALA: My understanding is that 24 Board's expectation was that it would come in June 25 before that.</p>	<p style="text-align: right;">Page 160</p> <p>1 earlier version. And I, myself, need to make sure 2 that every concern I had is addressed. 3 But, yeah, definitions -- 4 And my concern is that there was a Board 5 member that wanted to use the money that was set 6 aside for workers' comp by the removed board -- I 7 think it's around 50 million, wanted to pull that 8 out so it could be used more easily. And at that 9 point, that's the last of the rainy day funds, and 10 I'm not sure, from looking at this, if this gets 11 us -- makes it easier to do that. 12 MS. SHAW: It does, and I think that's why we 13 need to really tighten up the fund balance. 14 If we're -- and I'm sorry to speak out of 15 turn, Madam Chair. 16 So if we are looking at putting together a 17 fund balance, now we need to look at a number of 18 items. What's the purpose of having a fund 19 balance? We shouldn't make it so easy -- whether 20 it's unemployment fund, or any kind of fund -- for 21 us to quickly move the money. 22 Not only that, we've got to secure ourself 23 where we are able to look at our credit rating, our 24 bond rating. That's not even addressed in here. 25 Number three, what are some of the urgencies</p>

<p style="text-align: right;">Page 161</p> <p>1 that may come down? That's not even addressed --</p> <p>2 that's not even addressed in here.</p> <p>3 So I have a host of -- of things that I think</p> <p>4 we really need to take a look at.</p> <p>5 And number four, it shouldn't be an ending</p> <p>6 fund balance. Your fund balance should be funded</p> <p>7 during your budget, because this way you can set</p> <p>8 aside that money during the budget period. You</p> <p>9 don't wait until the end of your annual financial</p> <p>10 report now to fund your balance.</p> <p>11 This is something that's critical, and if</p> <p>12 COVID taught us anything, is that when those</p> <p>13 emergencies happen, we were not able to quickly go</p> <p>14 through COVID without having to figure out where</p> <p>15 the money is coming from. That is not even</p> <p>16 addressed in here.</p> <p>17 DR. LYNCH-WALSH: All right. I'm fine with</p> <p>18 tabling it.</p> <p>19 Mr. Rhodes, can you get with the board chair</p> <p>20 about this potentially coming in July? Because I</p> <p>21 can't imagine what the emergency is.</p> <p>22 I mean, I know that we've been borrowing from</p> <p>23 ARP for -- you know, using nonrecurring funding for</p> <p>24 raises, and maybe that's part of the issue, but it</p> <p>25 shouldn't be.</p>	<p style="text-align: right;">Page 163</p> <p>1 Board to push back this policy.</p> <p>2 DR. LYNCH-WALSH: Yeah.</p> <p>3 MR. MAYERSOHN: The Board -- if the Board</p> <p>4 doesn't push back the policy, we are not going to</p> <p>5 have a bite at the apple.</p> <p>6 DR. LYNCH-WALSH: Well, we could have a</p> <p>7 special meeting, which we probably need to have</p> <p>8 anyway.</p> <p>9 MR. MAYERSOHN: But we -- but, again, we don't</p> <p>10 have a quorum. A special meeting, if we are doing</p> <p>11 it virtually --</p> <p>12 DR. LYNCH-WALSH: We can come to consensus.</p> <p>13 MR. MAYERSOHN: We still can't vote on</p> <p>14 anything.</p> <p>15 I would rather make a -- you know, if Lew has</p> <p>16 to leave at 1 o'clock, so at 12:55.</p> <p>17 DR. LYNCH-WALSH: No, I don't think -- I'm not</p> <p>18 ready to vote on recommendations to this, either,</p> <p>19 and we have three Carr Riggs Ingram items to get</p> <p>20 through.</p> <p>21 MS. SHAW: And I think it's -- it's really --</p> <p>22 and I think I saw something Ms. Marte is leaving?</p> <p>23 DR. LYNCH-WALSH: Yes, retiring.</p> <p>24 MS. SHAW: So honestly, if I was in your</p> <p>25 shoes, I would put out something that it -- has</p>
<p style="text-align: right;">Page 162</p> <p>1 So you want to make a motion to table this to</p> <p>2 June 20th?</p> <p>3 MS. FERTIG: Can I ask Ms. Marte a question</p> <p>4 first?</p> <p>5 DR. LYNCH-WALSH: Sure.</p> <p>6 MS. FERTIG: Because last month she told us</p> <p>7 what the fund balance was at.</p> <p>8 What is it at right now?</p> <p>9 MS. MARTE: As of the March financial</p> <p>10 statement, 3.8 percent.</p> <p>11 DR. LYNCH-WALSH: What percent?</p> <p>12 MS. MARTE: 3.8.</p> <p>13 MS. FERTIG: Is that the same -- is that the</p> <p>14 same as what you told us last month?</p> <p>15 MS. MARTE: The February financial statement</p> <p>16 was also 3.8, yes.</p> <p>17 DR. LYNCH-WALSH: All right. So, Phyllis, you</p> <p>18 need a second?</p> <p>19 MS. FERTIG: Second.</p> <p>20 DR. LYNCH-WALSH: All right. Moved by</p> <p>21 Phyllis, seconded by Mary.</p> <p>22 Any further discussion?</p> <p>23 MR. MAYERSOHN: Yes.</p> <p>24 Here is my only concern with tabling this,</p> <p>25 again, we are tabling this, and we are asking the</p>	<p style="text-align: right;">Page 164</p> <p>1 meat on it, because it's -- at the end of the day,</p> <p>2 it's going to fall back on you, number one.</p> <p>3 Number two, it's -- it's so bare. We are the</p> <p>4 second -- we are number two of the top six largest</p> <p>5 school districts in Florida, right; Miami-Dade is</p> <p>6 number one. So why is it that we are putting out</p> <p>7 something that just seems as if somebody got up</p> <p>8 last night and just threw it together? It wasn't a</p> <p>9 lot of thought that seemed to have gone -- gone</p> <p>10 into it.</p> <p>11 We can -- I mean, we -- I know we are horrible</p> <p>12 at picking at everyone in this room and beyond; but</p> <p>13 this is -- I'm saying this, because I'm not picking</p> <p>14 on it. I'm just saying, if we are going to put</p> <p>15 together a fund balance policy, where we are</p> <p>16 updating our fund balance policy, let's update it</p> <p>17 correctly.</p> <p>18 MS. MARTE: So -- Madam Chair?</p> <p>19 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>20 MS. MARTE: Thank you.</p> <p>21 Some of your concerns, Ms. Shaw, about credit</p> <p>22 rating-type items are in our debt policy. So we</p> <p>23 have got a whole group of policies around finance.</p> <p>24 Ms. Motiwala, who I know you know is a CPA,</p> <p>25 worked with other school districts across the</p>

<p style="text-align: right;">Page 165</p> <p>1 state, pulled all their fund balance policies; and</p> <p>2 we spent a great deal of time looking at what these</p> <p>3 are. They have been reviewed by Coward & Coward.</p> <p>4 They have been reviewed by our board attorneys.</p> <p>5 We definitely want to hear the input of the</p> <p>6 audit committee, but I don't want to leave this</p> <p>7 room with anyone thinking that Erum threw this</p> <p>8 together without deep thought and planning on her</p> <p>9 part. She spent a great deal of time working on</p> <p>10 this, and if you all want to see some of her work</p> <p>11 as it relates to other peoples -- other CFOs she</p> <p>12 spoke to, other district policies -- I know</p> <p>13 Miami-Dade's is a lot shorter than that.</p> <p>14 So I just want to, you know, be very, very</p> <p>15 clear that Ms. Motiwala did a great deal of work</p> <p>16 with this. It was well thought out. Her and I met</p> <p>17 at least three times on it.</p> <p>18 And, obviously, again, I value your opinion,</p> <p>19 Ms. Shaw, as a fellow professional, and I want to</p> <p>20 hear your input. But I don't want the record to</p> <p>21 show, without me weighing in, it was not put</p> <p>22 together willy-nilly and there was a great deal of</p> <p>23 work.</p> <p>24 And after hearing your feedback, I'm sure</p> <p>25 Ms. Motiwala will consider that, but also tell you</p>	<p style="text-align: right;">Page 167</p> <p>1 MS. MARTE: Similar, similar, it's not the</p> <p>2 same.</p> <p>3 MR. MAYERSOHN: They have a three-page</p> <p>4 document.</p> <p>5 MR. TURSO: Three-page document, similar</p> <p>6 document, and yet they are at 5.6 and we are at</p> <p>7 3.7.</p> <p>8 DR. LYNCH-WALSH: Well, followup question,</p> <p>9 what is their specified --</p> <p>10 MR. MAYERSOHN: I'm sorry, 5.5 -- 5.5; it's</p> <p>11 not 5.6.</p> <p>12 DR. LYNCH-WALSH: 5.5?</p> <p>13 MR. MAYERSOHN: 5.5.</p> <p>14 DR. LYNCH-WALSH: Okay. So do they have a</p> <p>15 policy that says they shall not fall below five</p> <p>16 percent? What does their policy say?</p> <p>17 MR. MAYERSOHN: The targeted 5.5 fund reserve</p> <p>18 general fund balance including designated for</p> <p>19 re-budgets obligations and --</p> <p>20 It doesn't say anything about falling below.</p> <p>21 DR. LYNCH-WALSH: Okay. Because this</p> <p>22 literally says, shall not fall below five percent</p> <p>23 at a time when we are at 3.8, so how are we ever</p> <p>24 going to get there, much less fall below?</p> <p>25 MR. TURSO: We are going to become fiscally</p>
<p style="text-align: right;">Page 166</p> <p>1 why her and Mr. Gorokhovsky, who is also a CPA who</p> <p>2 worked on this, came to the conclusion that they</p> <p>3 did.</p> <p>4 Thank you, Madam Chair.</p> <p>5 MR. TURSO: Madam Chair?</p> <p>6 DR. LYNCH-WALSH: Yes, Mr. Turso. Then</p> <p>7 Ms. Fertig.</p> <p>8 MR. TURSO: I have a question for Ms. Marte.</p> <p>9 You are saying that what we are looking at</p> <p>10 here with this fund balance sheet is what you would</p> <p>11 consider to be in line with -- let's use</p> <p>12 Miami-Dade, since they are bigger than we are.</p> <p>13 Would you say this is in line with Miami-Dade?</p> <p>14 MS. MARTE: Yes, and just --</p> <p>15 MR. TURSO: And what's -- is there a way to</p> <p>16 know approximately -- I think there was a chart we</p> <p>17 had up a few minutes ago.</p> <p>18 What is Miami-Dade's current fund balance; do</p> <p>19 we know?</p> <p>20 MR. MAYERSOHN: 5.6.</p> <p>21 MR. TURSO: What is that?</p> <p>22 DR. LYNCH-WALSH: Five point something.</p> <p>23 MR. MAYERSOHN: 5.6.</p> <p>24 MR. TURSO: 5.6, and they have the same</p> <p>25 document or a similar document.</p>	<p style="text-align: right;">Page 168</p> <p>1 prudent.</p> <p>2 MS. FERTIG: Right, but as a followup, I --</p> <p>3 after your conversation last month, Ms. Marte --</p> <p>4 thank you for keeping us aware of this -- I pulled,</p> <p>5 like, some historical fund balance documents. What</p> <p>6 I -- what would be interesting to know is month --</p> <p>7 if we saw a chart month to month of what the fund</p> <p>8 balance has been for a while, because when was the</p> <p>9 last time the fund balance was at five percent?</p> <p>10 DR. LYNCH-WALSH: Years.</p> <p>11 What? When?</p> <p>12 MS. SHAW: No, I don't think so. It was a few</p> <p>13 years ago.</p> <p>14 MS. MARTE: No, no, it wasn't years.</p> <p>15 MS. FERTIG: When was it?</p> <p>16 MS. MARTE: We would have to look it up, but</p> <p>17 it wasn't years.</p> <p>18 DR. LYNCH-WALSH: And did it include the</p> <p>19 referendum dollars?</p> <p>20 MS. MARTE: Well, it would, because that's how</p> <p>21 you calculate balances.</p> <p>22 MR. TURSO: I think what you are alluding to</p> <p>23 is: Was there a spike that brought us to the five</p> <p>24 in more recent years because of the referendum</p> <p>25 dollars, Madam Chair?</p>

Page 169

1 MS. MARTE: Yes. Yeah, and that's not the
2 case.
3 DR. LYNCH-WALSH: But we are certainly not
4 there now; we are at 3.8.
5 So why would we put out a policy -- and I say
6 "we" liberally -- that says 5 percent, if we are at
7 3.8 and then be in -- we would be out of compliance
8 the second the Board passed the policy.
9 Why would -- why would that -- how would you
10 get into compliance? What would you be able to
11 move July 1 that would get you in compliance or --
12 because otherwise, I'm not understanding why you
13 would specify 5 percent.
14 MS. FERTIG: Well, they represented four
15 percent --
16 MS. MARTE: Thank you.
17 MS. FERTIG: -- just to be clear --
18 MS. MARTE: Thank you.
19 MS. FERTIG: -- and the Board asked for five
20 percent, so I don't know that they are the ones we
21 should ask.
22 MS. MARTE: Thank you.
23 MR. TURSO: And I don't think it's a bad
24 thing, necessarily, to set it at 5 percent.
25 Because if you are out of compliance, you need to

Page 171

1 adding that as part of your budget. So they have
2 to vote on that as part of their -- as part of the
3 budget.
4 MR. TURSO: Okay. So -- but wouldn't that
5 then behoove us to want to see this occur sooner,
6 so that they have to comply with it?
7 MS. FERTIG: I think the concern is that we
8 just kind of got this, and they are asking us for
9 an opinion, and there may be other things, besides
10 the five percent, that we are concerned about in
11 there.
12 MR. TURSO: Definitions, I saw that.
13 MS. FERTIG: But we had talked about having a
14 meeting the beginning of June, I think -- I think
15 we all circulated --
16 DR. LYNCH-WALSH: Yeah, June -- June 6th or
17 June 13th.
18 MR. RHODES: Right now it's five votes for
19 June 6th and four for June 13th.
20 MS. FERTIG: Okay. So we could -- would we be
21 able to discuss this, or that's not good for
22 Ms. Marte?
23 MS. MARTE: It's not Ms. Marte, but that's the
24 week of graduation, and we have -- Erum has
25 graduation she has to attend. I don't know what

Page 170

1 get in compliance; and getting in compliance at
2 5 percent is a good idea.
3 DR. LYNCH-WALSH: Do you remember me
4 mentioning the rainy day fund of 50 million plus?
5 MR. TURSO: I do; but this holds them
6 accountable, where now they are out of compliance,
7 they have to start acting in a way to bring
8 themselves into compliance. I actually applaud the
9 fact that it's five, instead of four.
10 MS. SHAW: Absolutely.
11 DR. LYNCH-WALSH: Okay. Well, they are going
12 to have to start printing money.
13 MR. TURSO: What's that?
14 MS. SHAW: I agree. I applaud the fact that
15 it's five percent; but that's the reason I would
16 rather see the change made at the budget, versus at
17 the end of the fiscal year.
18 Because going -- I mean, they're just, what,
19 getting ready to go into audit, right, or in the
20 middle of audit. There is no guarantee that they
21 are going to make it. So now they are in year one
22 of not making -- making their five percent. I
23 don't -- that's not in here; it's three percent.
24 But still, I would rather it be at the budget,
25 so now you are making your budget and you are

Page 172

1 her schedule is.
2 DR. LYNCH-WALSH: What? Why?
3 MR. MAYERSOHN: Graduations.
4 DR. LYNCH-WALSH: Graduations, no, we know
5 graduations --
6 MS. MARTE: Senior leadership attends
7 graduations.
8 DR. LYNCH-WALSH: Okay.
9 MS. SHAW: Both June 6th and June 13th?
10 MS. FERTIG: Not the 13th, there is no
11 graduations.
12 MR. TURSO: We are all volunteers here that
13 set aside time that we could be spending with our
14 children, and we are not. So I have to say,
15 graduations is -- needs to go on record as not
16 cool.
17 DR. LYNCH-WALSH: And not for nothing,
18 June 6th is my birthday, but I invariably end up at
19 an FTF meeting, and apparently this one is
20 possible, too --
21 MS. SHAW: All right. So --
22 DR. LYNCH-WALSH: -- but do we want to do --
23 MS. SHAW: -- can I send my comments to
24 Mr. Dave?
25 DR. LYNCH-WALSH: To Mr. Rhodes? Yeah or,

<p style="text-align: right;">Page 173</p> <p>1 well --</p> <p>2 MR. RHODES: You can call me "Mr. Dave."</p> <p>3 MS. SHAW: Thank you.</p> <p>4 DR. LYNCH-WALSH: Well, we still need a</p> <p>5 meeting, though. Can you guys -- so you guys could</p> <p>6 do June 6th on Teams?</p> <p>7 MS. SHAW: I can't do June 6th. June 13th?</p> <p>8 MR. MAYERSOHN: 13th.</p> <p>9 DR. LYNCH-WALSH: I think you need to poll the</p> <p>10 June 6th people. I said I can do either.</p> <p>11 And it's on Teams, right? Unless we want to</p> <p>12 do in person, because then we could vote.</p> <p>13 MS. SHAW: I'd rather us do in person so we</p> <p>14 could provide her better feedback.</p> <p>15 DR. LYNCH-WALSH: Okay. June 13th in person?</p> <p>16 No?</p> <p>17 MS. FERTIG: No, I mean, that's like right</p> <p>18 after school is out.</p> <p>19 DR. LYNCH-WALSH: I am with you. I have two</p> <p>20 kids.</p> <p>21 MR. TURSO: I'm not available, not in person.</p> <p>22 DR. LYNCH-WALSH: All right. Okay. So we</p> <p>23 would have to do it on Teams.</p> <p>24 MS. SHAW: All right. So if Robert is the</p> <p>25 only one that is not available on the 6th, he get</p>	<p style="text-align: right;">Page 175</p> <p>1 meeting on the 6th.</p> <p>2 I understand the --</p> <p>3 DR. LYNCH-WALSH: No. Meaning we could have</p> <p>4 quorum in person with those of us, because we can't</p> <p>5 vote on Teams. So we were trying to vote.</p> <p>6 And then the -- once you have the bodies in</p> <p>7 the room for quorum --</p> <p>8 MR. RHODES: Okay.</p> <p>9 DR. LYNCH-WALSH: -- you can have extras on</p> <p>10 Teams.</p> <p>11 MR. RHODES: Okay. But either way, I just</p> <p>12 wanted to remind you that we are up against the</p> <p>13 clock with regard to advertising. So we have to</p> <p>14 figure that out and get that out quickly.</p> <p>15 DR. LYNCH-WALSH: All right. So let's -- it</p> <p>16 looks like June 6th.</p> <p>17 MS. FERTIG: You are tabling it until June</p> <p>18 6th, Phyllis?</p> <p>19 DR. LYNCH-WALSH: Pardon? Yeah, in person, so</p> <p>20 we can do it here in person.</p> <p>21 MS. FERTIG: No, I just was adding the date to</p> <p>22 her motion, yes.</p> <p>23 MR. MAYERSOHN: So can I just ask an</p> <p>24 administrative question?</p> <p>25 So the school district now has advertising on</p>
<p style="text-align: right;">Page 174</p> <p>1 on Teams.</p> <p>2 MS. FERTIG: But I'm in person on the 6th.</p> <p>3 How many are available on the 6th in person?</p> <p>4 Do we have a quorum?</p> <p>5 DR. LYNCH-WALSH: 6th, in person?</p> <p>6 Turso?</p> <p>7 MR. TURSO: No, I'm not.</p> <p>8 DR. LYNCH-WALSH: No.</p> <p>9 One, two, three, four, five --</p> <p>10 MR. MAYERSOHN: What was it?</p> <p>11 DR. LYNCH-WALSH: We need two more. Wait,</p> <p>12 you're --</p> <p>13 MR. MAYERSOHN: I can do the 13th.</p> <p>14 DR. LYNCH-WALSH: Who are we missing here?</p> <p>15 MS. FERTIG: Ruth.</p> <p>16 DR. LYNCH-WALSH: Who on your "six" list is</p> <p>17 not here? Strauss might be -- no, her kids are</p> <p>18 still in school.</p> <p>19 We have five here now that can do June 6th in</p> <p>20 person.</p> <p>21 MR. RHODES: So we have Ruth Carter-Lynch is</p> <p>22 available on the 6th. Anthony De Meo is available</p> <p>23 on the 6th, and then the hands that went up here</p> <p>24 right now are here on the 6th, so it would look</p> <p>25 like we would be able to have that quorum for a Teams</p>	<p style="text-align: right;">Page 176</p> <p>1 the county website, the Broward County website. Is</p> <p>2 there still a timeframe to advertise a meeting on</p> <p>3 that site?</p> <p>4 MR. RHODES: Yes, which is how -- and, well,</p> <p>5 there is a process. I couldn't --</p> <p>6 MR. MAYERSOHN: Well, there is -- there is two</p> <p>7 processes. There is a process to advertise in a</p> <p>8 newspaper, and there is a process to advertise on</p> <p>9 the website.</p> <p>10 MR. RHODES: I'm aware of that.</p> <p>11 MR. MAYERSOHN: So if -- so if the</p> <p>12 notification is 48 hours or 72 hours, or whatever</p> <p>13 that timeframe is, if we could get a -- an opinion</p> <p>14 on whether or not these meetings can -- if, again,</p> <p>15 it's an emergency meeting or whatever -- be</p> <p>16 advertised on that website as public notice.</p> <p>17 MR. RHODES: And I will check that out with</p> <p>18 John Sullivan. He is the one who gave me the</p> <p>19 information that the 6th and the 13th were still</p> <p>20 available, but I didn't specifically ask him which</p> <p>21 medium we would be using.</p> <p>22 MR. MAYERSOHN: Right, because, again, if the</p> <p>23 notification is 48 hours that we have to provide</p> <p>24 notice, it's -- I mean, it's real time; all you've</p> <p>25 got to do is press the button, you are there. You</p>

<p style="text-align: right;">Page 177</p> <p>1 don't have to go through the Sun Sentinel to have 2 another, you know, 36 hours in advance. 3 MR. RHODES: And just one clarification, 4 Chair? 5 DR. LYNCH-WALSH: Yes. 6 MR. RHODES: Get with the board chair to see 7 if the policy can be moved to the July meeting, 8 there was a couple of other thoughts going on at 9 that moment. 10 DR. LYNCH-WALSH: Well, we are trying to solve 11 that problem by having a June 6th meeting -- 12 MR. RHODES: Okay. 13 DR. LYNCH-WALSH: -- and then they would take 14 it to the Board onto 18th. 15 So in person -- 16 Phyllis, did have you a question and comment? 17 MS. SHAW: I do. 18 I do owe Ms. Motiwala an apology. I would 19 never assume that your hard work is -- I'm just 20 saying, this -- this, the way it is, coming from -- 21 we shouldn't -- you shouldn't put it out looking 22 like this. That's all I am saying. So my 23 apologies, and Ms. Marte is correct: We should 24 never assume that the amount of work that you put 25 in or that you didn't put enough work into this.</p>	<p style="text-align: right;">Page 179</p> <p>1 MS. FERTIG: Are we starting this? 2 Are they -- do they want to say something 3 first, or should we start with the questions? 4 DR. LYNCH-WALSH: Oh, sorry, I didn't see you 5 guys. I hadn't looked up yet. 6 Yes, no, absolutely, they should introduce -- 7 We need your names for the stand-in court 8 reporter, and then, if you guys want to do a 9 synopsis and your observations and I guess we'll do 10 this one at a time. 11 All right. Take it away. 12 MR. BROLINE: Good afternoon. My name is Rob 13 Broline. I am a partner with Carr, Riggs & Ingram. 14 MR. KINKAID: Ben Kinkaid, partner with Carr, 15 Riggs & Ingram. 16 DR. LYNCH-WALSH: Thank you. 17 All right. I've got to grab my reports. 18 This is items 10 and 11. This is the PCG 19 followup from last year. 20 MS. FERTIG: I have some questions, if you 21 want to start. 22 DR. LYNCH-WALSH: Yeah. Mary, if you would. 23 MS. FERTIG: Okay. I -- I guess, same thing 24 we were asking -- I know you weren't in the room, 25 but you probably had to listen to us out there --</p>
<p style="text-align: right;">Page 178</p> <p>1 My apologies. 2 MS. MOTIWALA: Thank you. 3 DR. LYNCH-WALSH: Okay. So you will look into 4 that and confirm, but as of right now, we are 5 planning for a June 6th meeting in person in here, 6 unless there is some other reason? That's a 7 Thursday. 8 MR. RHODES: Laura can start to work on that 9 and find out what the possibilities are of that, as 10 well, physically. 11 DR. LYNCH-WALSH: Okay. Because then we -- 12 all right. 13 MS. FERTIG: Are we voting on this? 14 DR. LYNCH-WALSH: Yes. 15 And then we have a couple -- so then we would 16 tackle this policy again, and then we had a couple 17 of stray items in our agenda planning. I want to 18 say the peer review and the next quarterly BTA, 19 but -- this and the other things. 20 Okay. So that's been tabled until the 6th, 21 and then we move on to Carr Riggs Ingram. 22 Lew has to leave in 20 minutes. Then we 23 should be done, basically, because I'll be done. 24 MS. SHAW: Her hand is over here, Mary. 25 DR. LYNCH-WALSH: Yes, Mary?</p>	<p style="text-align: right;">Page 180</p> <p>1 on AECOM -- 2 DR. LYNCH-WALSH: Microphone? 3 MS. SHAW: Microphone? 4 MS. FERTIG: Yeah, it's on, believe it or not. 5 On the AECOM audit, you know, throughout here, 6 there appear to be amounts that are overbillings, 7 and I don't know that you know the answer to this; 8 but has the District recovered or attempted to 9 recover those monies? 10 MR. BROLINE: Madam Chair, did you want us to 11 present first? 12 DR. LYNCH-WALSH: Oh, sorry. I -- 13 MR. BROLINE: I appreciate your question. 14 DR. LYNCH-WALSH: I get lightheaded if I don't 15 eat. 16 So, yes, I did say please give us a 17 synopsis -- 18 MR. BROLINE: Okay. 19 DR. LYNCH-WALSH: -- and then Mary dis -- 20 said -- and I said fine. 21 MR. BROLINE: Okay. Thank you. 22 So we are the starting with the first item 23 there, the PCG fol -- FY 22-001 followup. 24 So, again, I know some are new, but just to -- 25 it's gone back -- it goes back to 2022. So this</p>

Page 181	Page 183
<p>1 particular report was a followup regarding a 2 previous 13 findings that were identified in our 3 forensic examination report on this -- the PCG 4 contract referred to as FY 22-001 education case 5 management software. So the purpose of this was to 6 look at the 13 original findings and determine 7 whether or not they had been appropriately 8 addressed and could be closed.</p> <p>9 Just by way of context, on page -- page five, 10 we have a timeline at the bottom of page five. It 11 might be helpful to take a look at that. We were 12 engaged back in July 12th, 2022. That was 13 specifically related to an inquiry regarding 14 procurement itself. We then issued that report on 15 November 3rd, 2022.</p> <p>16 In the meantime -- this becomes important for 17 context -- that agreement was terminated by the 18 School Board on December 13th, 2022; and a new 19 agreement, which is part of the scope of this 20 project, new agreement with PCG was executed, which 21 became effective 1/14/23.</p> <p>22 And that brings us to where we are now. We 23 were engaged actually to concurrently -- more or 24 less, to do this followup analysis, which is this 25 report of those 13 findings that came out of that</p>	<p>1 provide some context and background.</p> <p>2 We then go back to page one. Here is where we 3 have the status of those items. So here are the 4 original 13. You have 1-A and 1-B, so that's why 5 it adds to up 13.</p> <p>6 The first item dealt with the lack of 7 compliance with procurement rules and standards. 8 This one is shown as not being resolved, and the 9 reason for that is there were -- even -- so you're 10 looking at the new contract now, because management 11 developed a new contract with PCG to address these 12 items that we identified in that forensic report; 13 however, in this case, they cleaned up 90 percent 14 of it.</p> <p>15 But there did remain, in those three modules 16 in there, related to SEPA, three modules in there 17 that were actually -- they were actually still in 18 development. The -- in the development stage, they 19 don't class- -- they do not qualify as copyrighted 20 software, so that's the nature of that not-resolved 21 finding.</p> <p>22 In terms of 1-B, lack of policy for what 23 constitutes educational services, for our purposes, 24 there was -- the -- understand recently there is 25 changes being made to the policy -- Board policy</p>
Page 182	Page 184
<p>1 forensic examination, as well -- and since the 2 resolution of those many of our recommendations and 3 findings related predominantly with the 4 establishment of this new agreement, we also looked 5 at the new agreement, as requested.</p> <p>6 And then -- and then second thing that was 7 mentioned here, we -- this is the next item, we'll 8 go back and we'll look at the PCG contract 58-132E.</p> <p>9 So one other thing to point out -- I think 10 it's good for context -- on page four -- and then 11 we'll move through the executive summary quickly.</p> <p>12 On page four, under "background," in a second 13 paragraph, it's important to note that the 14 relationship with the public consulting group, PCG, 15 with the -- with the School District was originally 16 established through a competitive process when they 17 first entered into agreement back in 2002.</p> <p>18 Okay. So there was originally a competitive 19 solicitation process whereby PCG was selected.</p> <p>20 But since then, all subsequent agreements with 21 PCG were procured via direct negotiation and 22 contracted without competitive solicitation, 23 claiming a software exemption under the Florida 24 procurement standards listed there for you.</p> <p>25 Okay. So that's -- that probably helps</p>	<p>1 that relates to this; however, for us, we're 2 looking at whether or not educational services 3 became a factor in the new contract.</p> <p>4 In the previous contract, they had put in -- 5 there were a bunch of tutorial services in there, 6 other things in there that we said didn't qualify; 7 but in the new contract, 256, it is only software. 8 So there was no educational services, so from our 9 perspective, we were able to close that item.</p> <p>10 Number two, which we'll get to -- this 11 pertains to the question of duplicate cost, so that 12 one is not resolved, and the reason for that is 13 there is on -- the mediation management is -- you 14 know, there is ongoing mediation to work through 15 that to determine whether or not the cost we 16 identified should be returned and as to how much. 17 That mediation is still in process. That's why 18 that's not resolved.</p> <p>19 For number three, about clarity of contract 20 terms; number four, again, related to the contract; 21 and number six, all got resolved by the fact of the 22 new contract. It just eliminated all those 23 ambiguities and issues, and so the new contract 24 took care of that. So those have all been 25 resolved.</p>

Page 185

1 In terms of number five, certain invoices
2 paid, we did extensive testing in that area. We
3 tested all of the disbursements related to that --
4 to that new contract, and some that came from the
5 previous contract, and we had no issues there, and
6 that was resolved.

7 Same with potential front-load bill --
8 front-loading of billings, you can think -- you
9 know, that we did -- the same testing covered that
10 finding. Again, no exceptions there. We were able
11 to resolve that one, also.

12 And then finally, before I turn over to my
13 colleague to look at nine through twelve, lack of
14 timely submission, again, the way we looked at that
15 was, with that new contract, in testing that
16 process, we found no issues there. That was timely
17 submitted through the process by management and
18 then eventually to the Board. There is no issues
19 there, as well. That was also -- we were also able
20 to close that one.

21 MR. KINKAID: So I'm just, for the sake of
22 time, going to tackle nine and ten together,
23 deletion of cellphone data and lack of retention of
24 text messages and other items. Both of those have
25 been resolved by the District implementing the

Page 187

1 three -- three new items for -- to be addressed.

2 First one, I've already said it; I won't
3 repeat myself. That's where they left three
4 modules in there that were still in the
5 developmental stage, and, therefore, they wouldn't
6 qualify as copyrighted software.

7 The second one is the potential duplicative
8 cost, and those are -- like I said, those are
9 currently in mediation. And Ben -- my colleague
10 just spoke to the fact of the policy for personal
11 cell use. That's being continued.

12 And then those are the three ones we just
13 talked about. The reason they are there is because
14 we want -- separately, we have to give detailed
15 effect, recommendations, and management response,
16 which comes later in the back of the report, so
17 that's why they are here. Also, we wanted to risk
18 rate those, give those -- in terms of priority, as
19 far as the level of priority for those to be
20 addressed by the District, and you can see those
21 over there to the right.

22 And then we have the three new observations.
23 So number four comes out of the fact of those same
24 three SEPA applications that were determined to be
25 incomplete, well, because of the change --

Page 186

1 SMARSH system. We were able to test that and
2 confirm that that data is now being retained.

3 Item eleven, establishing policy regarding the
4 use of personal cellphones for District business,
5 and that has not been resolved. A policy was not
6 adopted. My understanding is that is in process of
7 being prepared currently.

8 Item number twelve, noncompliance with travel
9 reimbursement policy, again, similar to what Rob
10 had indicated earlier, is we are looking at that
11 from a concurrent perspective, that -- related to
12 an employee who has and continues to be on
13 administrative leave due to some medical issues.
14 And so management has taken appropriate action, so
15 we consider that issue to be resolved.

16 MR. BROLINE: So the next thing we would do
17 is, on the next page, page two, leaves then what we
18 did here is we brought over anything that was
19 continued, so that wasn't yet able to close. And
20 there are three findings that were not resolved --
21 and we just talked about those in the previous
22 page, but we have them here -- and then three new
23 observations.

24 So the three new observations came out of us
25 doing this followup testing. We identified

Page 188

1 changeover in vendor, they are never going to be
2 completed. They ceased to work on that. So there
3 are costs associated with that, that were paid
4 towards that incomplete software.

5 So the question is, going back and looking at
6 it, are there any costs there that the District
7 should look into possibly recovering back for costs
8 paid into that. That's -- that's something we put
9 in front of the management to address.

10 Number five on page three, there was -- this
11 is a situation where, because you had the new
12 agreement coming into play, 256, and they had held
13 back on paying some of the invoices under the old
14 agreement until they worked things out with PCG,
15 they then had more items, invoices, that had not
16 been paid that appropriately needed to be paid;
17 however, in this process, there was one particular
18 invoice that got paid under the wrong purchase
19 order. So it's not money to get back, but it was
20 applied under the wrong purchase order in that
21 regard.

22 And then, this is -- this is the new finding
23 that -- well, you address that one.

24 MR. KINKAID: So the new finding relates to
25 the cellphone agreements that was put into place by

<p style="text-align: right;">Page 189</p> <p>1 the District as far as adopting a new policy. We 2 sampled the compliance with that, as far as 3 District employees executing and signing off that 4 they were aware and were acknowledging that policy, 5 and we found a rate of 80 percent of noncompliance 6 within our sample, and that was primarily due to 7 the District's then decentralized process for 8 obtaining those and making sure that those 9 agreements were executed.</p> <p>10 MR. BROLINE: So at this point, in the 11 interest of time, we'll stop there and take any 12 questions.</p> <p>13 DR. LYNCH-WALSH: Mary, back to you.</p> <p>14 MS. FERTIG: Yeah, thank you. That was very 15 helpful.</p> <p>16 And I just -- as I was listening to you, I was 17 thinking about something that, like when people ask 18 us the value of this department and what you do, I 19 just -- and in our earlier conversation about 20 recovering money, I think it's a good idea to keep 21 track of just how much money has been recovered 22 through these audits, because the District, 23 that's -- in addition to changing business 24 practices and other things, but I mean, one great 25 thing I have even seen over the years is the audit</p>	<p style="text-align: right;">Page 191</p> <p>1 underway. I don't know about this policy review 2 project; maybe it got prioritized to the last 3 batch. It's a curious process whereby things that 4 you didn't think were important are prioritized and 5 things that should be important are not coming 6 forward to the Board, but I guess we'll have to 7 look into that, so that policy.</p> <p>8 And then I believe there are functions of -- 9 that were under PCG, like EdPlan, where the 10 contract is up in June, and they are going to have 11 to probably renew, because focus doesn't do that? 12 No? No, they are not going to renew?</p> <p>13 DR. PHILLIPS: No, we are not renewing any 14 part of the PCG contract.</p> <p>15 DR. LYNCH-WALSH: Okay. And so they didn't 16 net what the District was owed for the SEPA stuff 17 against the EdPlan for this year.</p> <p>18 DR. PHILLIPS: So this was a very convoluted 19 contract to try to get through. So what ended up 20 happening is on the new contract, everything was 21 descoped, except for software. The person who had 22 the most knowledge in the district about which each 23 of these softwares did for the district was out on 24 medical and not in condition to answer the 25 questions.</p>
<p style="text-align: right;">Page 190</p> <p>1 committee, by finding these things, is able to -- 2 should I say you all, recover -- recover monies 3 that are owed to us.</p> <p>4 Thank you for explaining that, and I'm ready 5 to vote to transmit when everybody else is.</p> <p>6 DR. LYNCH-WALSH: All right. Does anyone else 7 have any questions? I have a couple real quick.</p> <p>8 So one, on the "no established policy 9 regarding use of personal cellphones," I know you 10 guys have a risk to the District of low, but there 11 are people that absolutely use -- Board members and 12 staff, that use their personal phone. They have 13 district phones, but when you see phone records 14 from the district phone, all you see is like 15 marketing texts, and all the good stuff is sitting 16 on their personal phone. And then, of course, the 17 risk is, if they are involved in shenanigans and 18 are asked for their phone records, they are not 19 going to -- it's on them to turn it over.</p> <p>20 And the way that got discovered with this is 21 that a board member that was embroiled in some 22 shenanigans lost her phone at the Tortuga music 23 festival never to be seen again. So this presents 24 problems, because it was her personal phone; and 25 I'm concerned that there is -- the policy is</p>	<p style="text-align: right;">Page 192</p> <p>1 So the academic department gave us procurement 2 and IT, the best that they could, about each of the 3 different softwares in the contract. After the 4 previous CAO, chief academic officer, left the 5 district, the management of the contract moved to 6 IT, under Dr. Smiley.</p> <p>7 When I reviewed the contract and got in and 8 actually started deep diving and working with PCG 9 on it, three of these items were not actually fully 10 developed software, and because of that, there 11 could be no copyright. You can't copyright 12 software that's not developed.</p> <p>13 So we immediately stopped work on that 14 development as of last June 30th, and so those 15 pieces have not moved forward, those three SEPA 16 pieces. No payment has been made moving forward, 17 and we are working with legal and procurement about 18 what to do on those three pieces from a previous 19 part of the contract.</p> <p>20 DR. LYNCH-WALSH: Do we owe them anything on 21 this year's contract?</p> <p>22 DR. PHILLIPS: We have paid all outstanding 23 invoices on this year's contract.</p> <p>24 DR. LYNCH-WALSH: Call me harsh; I have 25 withheld about 582,576.</p>

Page 193	Page 195
<p>1 DR. PHILLIPS: Well, that -- I understand 2 where you are coming from on that. 3 We weren't in settlement, as of yet, under 4 current contract. The settlement agreement, or 5 conversations/mediation, was under that previous 6 contract. 7 DR. LYNCH-WALSH: I don't know. I'm just 8 coming -- I did accounts payable in one of my 9 previous lives, and nothing motivates people like 10 not getting paid. They all of a sudden are willing 11 to deal. 12 So we lost our leverage, I would say, on that 13 one. So we may or may not ever see the 382, is 14 what you are saying? 15 DR. PHILLIPS: Potentially. And there is 16 challenges there, because while it wasn't 17 interpreted as being allowable under statute, it 18 was work that the District user department did 19 commission, that PCG did expend resources on. So 20 we need to go through and actually see what that -- 21 and that's a legal decision and with procurement, 22 but it's a little more complicated than we just 23 paid for something that never happened. 24 DR. LYNCH-WALSH: I get it. 25 All right. Lew, before you leave -- all</p>	<p>1 DR. LYNCH-WALSH: All right. Any opposed? 2 All right. Motion carries to transmit Carr, 3 Riggs & Ingram PCG 58-132E report. 4 Thank you very much. 5 All right. Lew, we'll see you. 6 (Mr. Naylor exits the proceeding.) 7 DR. LYNCH-WALSH: Risk assessment, I don't 8 think we need to transmit anything. We are just 9 going to discuss and we'll do the audit plan in 10 June, so if we're voting, anything, that will all 11 come together there. 12 All right. 13 MS. SHAW: Madam Chair, I move to add the 14 audit plan to the special board meeting on 15 June 6th. 16 DR. LYNCH-WALSH: You mean this risk 17 assessment? 18 MS. SHAW: No. 19 DR. LYNCH-WALSH: No, the audit plan? Okay. 20 Are you staying for this? 21 MS. SHAW: Yes, I'm staying for this. 22 DR. LYNCH-WALSH: Okay. All right. Okay. So 23 we are good on the risk assessment. 24 What? 25 All right. So risk assessment, I'm going to</p>
Page 194	Page 196
<p>1 right. We need a motion to transmit. 2 MS. FERTIG: So moved. 3 DR. LYNCH-WALSH: Moved by Mary. 4 MR. NAYLOR: Seconded. 5 DR. LYNCH-WALSH: Seconded by Lew. 6 Any further discussion? 7 Hearing none, all in favor of transmitting 8 Carr Riggs Ingram fiscal year 22-001 followup 9 report, say aye. 10 ALL PRESENT: Aye. 11 DR. LYNCH-WALSH: Any opposed? 12 All right. We have one more. 13 Do we still have quorum if you leave, Lew? I 14 don't think so. 15 Does anyone have any questions on the second 16 report? 17 MR. MAYERSOHN: Motion to transmit. 18 MS. SHAW: Second. 19 DR. LYNCH-WALSH: Okay. Any further 20 discussion on PCG 58-123E? 21 Hearing none -- I forget who moved. Phyllis? 22 MR. MAYERSOHN: I did. Phyllis seconded. 23 DR. LYNCH-WALSH: Mayersohn and Phyllis. 24 Okay. All in favor? 25 ALL PRESENT: Aye.</p>	<p>1 pull it up. 2 MS. FERTIG: We are doing the risk assessment 3 now or in June? We are doing it now because they 4 are here? 5 DR. LYNCH-WALSH: Yes, because they are here. 6 MS. FERTIG: But we are voting in June because 7 we don't have a quorum right now? 8 DR. LYNCH-WALSH: Correct. 9 MS. FERTIG: Okay. Thank you. 10 DR. LYNCH-WALSH: If there are any motions on 11 the audit point, we'll do it on June 6th. 12 Okay. Do you guys want to start with 13 background? 14 Does -- do we need a break? 15 Okay. We need -- I just realized we've all 16 been sitting here without moving for multiple 17 hours. Does anyone need to get up, stretch, run to 18 a restroom? 19 MS. SHAW: I've got to go. 20 DR. LYNCH-WALSH: What? 21 MS. SHAW: We need to go. 22 DR. LYNCH-WALSH: Now. That's why I was 23 asking if you wanted -- 24 MS. SHAW: Let's get this done. He is here. 25 MR. MAYERSOHN: If she is going, she is going.</p>

<p style="text-align: right;">Page 197</p> <p>1 And I'm just looking at this risk assessment; 2 does it make sense to push this off when 3 Ms. Strauss is here, Mr. De Meo is here? I mean, 4 we are not -- 5 DR. LYNCH-WALSH: Remember, we did the special 6 meeting and went through it, but we didn't have 7 Carr Riggs Ingram. 8 MR. MAYERSOHN: Right. That's what I said. 9 It's -- 10 DR. LYNCH-WALSH: So they are here. 11 MR. MAYERSOHN: Right, but we can't do 12 anything, either. I mean, we can't make any -- 13 DR. LYNCH-WALSH: But do we have any feedback 14 for them now that they could incorporate? 15 Are you guys available on Teams for the 6th? 16 MS. FERTIG: Yeah, because I'm concerned that 17 we have members that aren't here -- 18 MR. MAYERSOHN: Right, it's -- 19 MS. FERTIG: -- that aren't going to hear the 20 presentation, so how can they vote? 21 DR. LYNCH-WALSH: No, no, I get it, and I'm 22 trying to think if they had any comments when we 23 just looked at this initially. 24 MR. MAYERSOHN: No, I'm just -- I mean, this 25 is a lot of information --</p>	<p style="text-align: right;">Page 199</p> <p>1 It is starting to come back to me, is -- well, 2 actually, are there other CRI people or just these? 3 MR. RHODES: For the audit risk assessment, 4 Mr. Broline is going to handle that. Mr. Kinkaid 5 was here for the other two reports. The other 6 person that he was going to have with him had a 7 conflict today, so he is here alone for this. 8 DR. LYNCH-WALSH: All right. Because one of 9 the -- I think we were trying to tie back where the 10 inherent risk for each of these areas, like what it 11 was hitting, so just like you have this on each 12 individual section, at the end, you have -- there 13 was an exhibit, just a similar exhibit, so that at 14 a glance, just like -- I know there was an exhibit 15 somewhere; I think it was this one. 16 Just like you have the audit universe and risk 17 ratings, which risk areas, if that were summarized. 18 I know that was one of Mr. De Meo's concerns. 19 And then the five -- I remember the -- because 20 this is all about internal controls. 21 But if you and -- was it Matt? 22 MR. BROLINE: So we had -- my team was myself, 23 Kayla Spellman and Mark Smith -- 24 DR. LYNCH-WALSH: Mark, sorry. 25 MR. BROLINE: -- predominantly worked on the</p>
<p style="text-align: right;">Page 198</p> <p>1 DR. LYNCH-WALSH: Yes. 2 MR. MAYERSOHN: -- and I just think -- 3 DR. LYNCH-WALSH: I think Mr. De Meo did have 4 some feedback on how the information was presented. 5 I'm trying to keep track of my notes. 6 MR. MAYERSOHN: I'm mean, that's why I'm 7 saying. We don't have -- we don't have 8 Ms. Strauss. We don't have -- 9 DR. LYNCH-WALSH: No, no, but I'm trying to 10 get back to when we looked at this initially, so 11 that we can tell them, for the next time we look at 12 it. 13 I think what he was looking for was a summary, 14 because we looked at this once on Teams. 15 MR. RHODES: Madam Chair? 16 DR. LYNCH-WALSH: Yes. 17 MR. RHODES: I also recall that one of his 18 concerns was to identify -- his example is five 19 internal controls that would be tested for in each 20 of these various areas that were identified as 21 areas of risk. 22 DR. LYNCH-WALSH: Right. So one of the 23 things -- because you guys went through here -- I'm 24 trying to find individual -- because this is 90 25 pages.</p>	<p style="text-align: right;">Page 200</p> <p>1 risk assessment, really the three of us. 2 DR. LYNCH-WALSH: All right. Because if you 3 guys are available on Teams on the June 6th, we 4 could patch them in, like we did RSM that one time, 5 and I think that would work, right? 6 Okay. Rather than try to have a conversation 7 about this. 8 And then, if there were other -- I have to 9 find my notes from that special -- our last special 10 meeting and then transmit them so that they 11 incorporate what the feedback was the first time 12 for June 6th, so that we don't have to say it 13 again. It wasn't anything major; it was just, I 14 think, in how the information was presented and 15 then also the five top internal controls. 16 MR. RHODES: So you mean you'll send those 17 notes to me so that I can get those off to -- 18 DR. LYNCH-WALSH: Yeah, I've got to go find 19 those notes. 20 So then we'll put that off until the 6th, and 21 that will be also the audit plan, because those two 22 go together. The -- we should have clarity on the 23 school accountability funds for that, as well. 24 The only other thing is agenda planning. You 25 guys all saw what we have left for June 20th, so if</p>

<p style="text-align: right;">Page 201</p> <p>1 we move the proposed audit plan to June 6th, then 2 when we come in on June 20th -- well, we may very 3 well have voted on June 6th; but if we have 4 anything left over, we can clean it up for 5 June 20th. 6 MR. RHODES: Madam Chair? 7 DR. LYNCH-WALSH: Yes. 8 MR. RHODES: I think we may want to clarify 9 with Mr. Broline if he is available to be here on 10 the 6th for that discussion. We are talking about 11 an in-person, correct? 12 DR. LYNCH-WALSH: No, I keep saying on Teams, 13 because I don't -- as an alternative -- 14 MR. RHODES: Okay. 15 DR. LYNCH-WALSH: -- to avoid travel expenses 16 and time and all that. 17 MR. RHODES: I just want to be clear. Would 18 we still be meeting in person in here -- 19 DR. LYNCH-WALSH: We are meeting in person -- 20 MR. RHODES: Okay. 21 DR. LYNCH-WALSH: -- correct? Everybody 22 agreed to meet. There were people off-line that 23 could come. We just need to clarify -- so that we 24 can vote, is really the only reason we would be in 25 person; but they don't need to be in person.</p>	<p style="text-align: right;">Page 203</p> <p>1 MR. MAYERSOHN: I guess, like, if we could 2 give him a time certain, I mean, if he is trying to 3 juggle. 4 So 10:30, does that work or -- 5 DR. LYNCH-WALSH: Just tell us what works for 6 you, and we'll give you a time certain. We'll work 7 around you, because everything else is flexible. 8 MR. BROLINE: So actually, 9:30 a.m. works 9 fine, 9:30 works, yes. 10 DR. LYNCH-WALSH: All right. And you see we 11 are not always a hundred percent prompt so -- 12 MR. BROLINE: Yeah, so I am looking -- I'm 13 looking after that. So after that, right now, I do 14 have flex- -- I have -- I have flexibility. We can 15 be flexible after that. 16 DR. LYNCH-WALSH: Okay. All right. 17 MR. BROLINE: -- and my colleague, I 18 messaged -- messaged them both, and at least one of 19 them is also available. 20 DR. LYNCH-WALSH: Okay. Whatever -- right, 21 and whatever you guys confirm that that's the time, 22 we'll slot you; because this all started with the 23 fund balance policy. So even if we had to do 24 that -- 25 MS. SHAW: Let's make a time certain.</p>
<p style="text-align: right;">Page 202</p> <p>1 MR. RHODES: Understood. I just wanted to 2 make sure that was clear. 3 DR. LYNCH-WALSH: And the room is available or 4 some space, yeah, a closet. 5 MR. RHODES: I think we are working on that 6 part right now, and I also have an email out to the 7 chief of communication to make sure we can do this 8 in that turnaround time. 9 DR. LYNCH-WALSH: Okay. And think Mr. Broline 10 is looking at a calendar. 11 MR. BROLINE: Right. So would it be -- what 12 would be the time period you are talking? That 13 would help me to -- 14 DR. LYNCH-WALSH: 9:30? 15 MR. BROLINE: 9:30 a.m., I assume? 16 DR. LYNCH-WALSH: That's when we normally have 17 meetings. What's good for you? 18 MR. BROLINE: That's fine. 19 Okay. I was thinking . . . 20 MS. SHAW: It's going to probably be around 10 21 for you. 22 DR. LYNCH-WALSH: Yeah, by the time we get 23 moving. 24 MR. BROLINE: Let me -- yeah, let just 25 double-check.</p>	<p style="text-align: right;">Page 204</p> <p>1 DR. LYNCH-WALSH: 10 a.m. time certain. 2 MR. BROLINE: Time certain would be very nice. 3 DR. LYNCH-WALSH: Okay. Unless, for whatever 4 reason some -- 5 Okay. So we -- we just adjourn, because we 6 can't vote to adjourn. 7 MS. FERTIG: Yeah, I think that's what we do. 8 DR. LYNCH-WALSH: All right. So we are going 9 to adjourn at 1:09 p.m. 10 Thanks, everybody. 11 (Whereupon, the meeting was adjourned at 1:09 12 p.m.) 13 14 15 16 17 18 19 20 21 22 23 24 25</p>

Page 205

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2 CERTIFICATE
34 THE STATE OF FLORIDA)
5 COUNTY OF BROWARD)
67 I, EMILY SCOTT, certify that I was
8 authorized to and did stenographically report the
9 foregoing proceedings and that the transcript is a
10 true and complete record of my stenographic notes.
11 Dated this 2nd day of June, 2024.
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EMILY SCOTT, Shorthand Reporter and
Notary Public, State of Florida at Large
Commission No.: HH 464418
My commission expires: December 14, 2027

A				
a.m 1:11 202:15 203:8 204:1 abide 15:14 ability 74:9 75:10 able 4:16,18 9:3 10:4 10:5 11:25 12:16 16:4 57:19 87:5 93:8 97:8 101:9 117:14 122:24 153:2 157:17 160:23 161:13 169:10 171:21 174:25 184:9 185:10,19 186:1,19 190:1 absence 21:23 absolutely 14:22 24:6 90:11 170:10 179:6 190:11 abuse 78:15 abuts 140:18,23 academic 192:1,4 accept 22:3 Accepted 40:3 access 54:17 account 17:23 18:7 29:23 31:4 35:4 70:13,19,20,24 71:2 71:4,13,16 72:24 74:10 accountability 6:8,11 6:23 28:6,16 29:6 29:16,23 30:17 31:13 33:11 35:16 36:7 55:20 76:20 79:12,17,19 80:8 200:23 accountable 66:19,21 74:7 106:10 122:8 170:6 accountant 73:9 accounting 2:18 40:2 40:4 42:1 66:1 73:13,13 accounts 23:19 28:17 47:13,20 71:2,3 193:8 accuracy 130:5 accurate 129:3 accused 18:16	acknowledging 189:4 act 12:16 acting 2:9 170:7 action 7:11 77:21 186:14 actions 78:9 active 113:9 actual 10:14 33:16,19 35:5,15 48:20 99:23 108:13 115:14,15 115:18,19 143:12 add 13:9 21:22,25 111:6 124:19 125:24 133:6 135:16 145:7,17 153:22 195:13 added 28:21 40:16 114:2 adding 7:16 28:7 34:18 91:14 171:1 175:21 addition 23:5 46:13 148:22 189:23 additional 8:3 30:19 69:23 100:22 115:17 116:3 143:9 additionally 77:8 102:24 address 25:12 29:4 39:21 49:25 135:22 137:13 142:16 183:11 188:9,23 addressed 53:2 129:15 136:18 142:20 160:2,24 161:1,2,16 181:8 187:1,20 adds 183:5 adequate 132:18 adhered 77:15 adhering 143:20 adjourn 204:5,6,9 adjourned 204:11 adjust 99:23 124:20 adjustment 70:21 adjustments 71:6 admin 48:21 administration 1:15 84:14 administrative 29:8 32:16 175:24	186:13 administrators 48:18 149:14 admit 57:12 adopted 186:6 adopting 189:1 advance 96:4 105:14 177:2 advertise 176:2,7,8 advertised 176:16 advertising 175:13 175:25 advice 154:3 advise 21:3,14 22:10 65:15,15,15 advises 152:22 advisory 6:9 28:15 AE 101:4 AECOM 2:24 82:9 84:10,13 85:20 86:4 86:6,13 88:21 89:15 91:17 94:1,13 95:16 97:10,17 98:4 101:11 106:19 113:7,8 125:13 138:1 150:4 180:1,5 AECOMs 121:24 affirming 59:6,17 afternoon 179:12 age 155:25 agency 62:22 105:12 agenda 4:20 5:3,14 26:5,15 31:23 44:9 47:9,10 48:2 88:2 95:15 100:21 105:9 125:17 126:17,18 178:17 200:24 aggravating 108:19 ago 7:18 28:14 87:25 109:9 111:11,17 166:17 168:13 agree 59:11,12 72:17 76:6 109:2 110:6 170:14 agreed 16:23,24 201:22 agreement 181:17,19 181:20 182:4,5,17 188:12,14 193:4 agreements 182:20 188:25 189:9	agrees 146:16 ahead 13:14 82:23,25 96:21 112:4 air 41:25 aisle 66:15 Alan 2:16 alarm 119:19 Ali 2:8 68:5 allegiance 3:7,8 allocate 123:1 allocated 31:1 allow 72:16 117:5 allowable 193:17 allowed 10:22 23:2 71:3 154:14 alluding 168:22 alternative 201:13 aluminum 132:8 135:13 138:23,25 139:1,11 140:1,1,5 140:6,25 ambiguities 184:23 amendment 21:22 22:4,21 97:2,4 150:13 amount 29:13 50:20 50:25 57:13 69:23 121:10 122:24 124:2,11,11,12 133:24 144:8 177:24 amounts 50:10 180:6 analyses 145:23 analysis 97:1 102:8 128:6,7,8,25 129:14 129:22 132:7,10 137:22 152:18 181:24 analyst 102:11 analyzing 12:13 Andreu 2:16 75:22 76:21,23 78:7 Andrew 2:4 3:24 Andrews 1:23 annual 29:12 77:13 161:9 answer 9:17,25 10:4 10:5 12:22 18:9,18 57:20 58:14 59:25 64:16 68:16 78:21 85:3,16 92:2 93:25	111:9 112:19 113:18 114:5,7,10 118:18,19 120:5,12 135:19 139:7 150:3 150:4 180:7 191:24 answered 17:24 18:3 68:20 85:17 answering 113:19 Anthony 3:16 174:22 anybody 4:12 18:21 57:19 78:14 82:19 133:9,25 anymore 7:2 92:24 153:16 anyway 163:8 AP 150:15 151:2 apologies 60:19,21 177:23 178:1 apologize 19:1 57:10 apology 177:18 apparently 11:13 60:19 172:19 appear 129:24 131:14 137:15 180:6 appears 139:12 appendix 97:19 138:2 applaud 170:8,14 apple 163:5 application 121:22 121:23,25 applications 187:24 applied 123:10 188:20 apply 24:5,6 41:13 123:19 appreciate 12:11 53:5 153:15 180:13 approach 129:19 appropriate 186:14 appropriated 29:22 appropriately 181:7 188:16 approval 4:17 121:21 approve 4:20,23 5:9 5:10,13 26:4,17,18 77:24,25 78:2 79:14 approved 5:4 24:7 26:15,16 27:1 78:5 109:10 151:10 approves 158:18

approving 77:24 approximately 57:23 132:11 166:16 April 5:8 26:16 arbitrarily 148:24 Arcese 2:8 44:16,18 44:24 45:2,8,18 48:4,9,13,24 49:2,7 49:9,13,16,24 50:3 51:14 68:6 70:2 architect 136:17 139:5 area 12:23 91:11 185:2 areas 198:20,21 199:10,17 ARP 161:23 art 134:10 articulated 133:17 aside 122:24 160:6 161:8 172:13 asked 7:23 8:8,9 15:25 46:21 65:8 113:16 144:6 158:15 169:19 190:18 asking 10:21 30:22 35:10 48:23 58:17 63:25 91:10 96:18 139:25 162:25 171:8 179:24 196:23 aspect 23:21 assessing 129:10 assessment 2:20 5:19 25:14 99:20 118:8 128:9,15 129:2,5,24 130:6 146:20,24 147:1 195:7,17,23 195:25 196:2 197:1 199:3 200:1 asset 92:9,13 assigned 36:17 40:7 assistance 11:18 152:3 associate 2:14 36:13 associated 188:3 Asst 2:9 assume 177:19,24 202:15 assuming 19:2 64:3	at-risk 133:8 athletics 23:18 Atkins 88:23 89:15 89:16 90:12,14 101:11 113:24 114:4,8,9 121:24 atmosphere 20:20 attached 135:18 attempted 180:8 attempting 151:20 attend 9:11 171:25 attends 172:6 attention 98:4 attesting 78:4 attorney 111:2,13 112:13 attorneys 111:22 116:23 165:4 attractive 59:9 audit 1:7 2:1,8 3:4 5:8,17,19 6:12 7:17 7:19 14:18 20:21 22:1,12,18 23:8,12 25:1,22 28:8,15,17 28:22 31:6 38:5 44:19 47:12,19 48:21 50:5 61:19 65:13 67:3 83:22 102:14 107:22 108:13,21 123:8 127:14 133:10,20 158:9 165:6 170:19 170:20 180:5 189:25 195:9,14,19 196:11 199:3,16 200:21 201:1 audited 14:25 15:2 28:11 51:6,9 73:25 75:18 auditing 80:13 91:2 auditor 2:7,8,23,23 2:24 12:21 91:12 128:6 auditor's 67:9 auditors 102:1 audits 2:9 62:5,6,10 75:1 78:22 80:24 189:22 August 58:21,25 authority 16:8 authorized 205:8	automatically 23:11 availability 132:24 available 9:9 10:18 10:22 32:1 36:3 44:13,21 51:5 54:12 54:15 63:1 85:13 99:20 128:21 173:21,25 174:3,22 174:22 176:20 197:15 200:3 201:9 202:3 203:19 Avenue 1:17,23 average 57:21 avoid 33:9 201:15 awaiting 149:3 aware 9:12 102:20 168:4 176:10 189:4 aye 4:25 25:22,23 26:12,13,24 27:15 28:2,4 81:12 127:1 157:2,3 194:9,10,25	183:1 196:13 backlog 102:23 103:6 103:12,15 bad 169:23 bal- 41:5 balance 33:1,2 35:24 36:14,17 39:3,24,25 40:14,20,22,23 41:5 41:8,21,24 42:4,6 43:18 51:2 55:2 81:22 82:1,2 158:2 160:13,17,19 161:6 161:6,10 162:7 164:15,16 165:1 166:10,18 167:18 168:5,8,9 203:23 balances 29:24 35:1 41:16 90:1 168:21 band 17:7 bank 70:13 bare 164:3 Barmoha 143:10 based 23:10 50:24 66:1 130:2 150:12 153:10 basic 73:13,17 124:21 146:25 basically 6:14 35:4 35:14 40:17 143:11 144:18 146:22 178:23 basing 152:1 basis 29:12 93:19 95:2 130:7 Bass 1:22 batch 191:3 Bay 24:12,14 140:21 151:13 BCPS 57:17,22 116:9 117:21 118:15 119:15,16 152:19 Beach 99:3 Beacon 70:8 beat 42:1 61:18 69:10 BECON 2:22 before-and-after-c... 70:20 begging 33:6 beginning 29:7,17 83:18 171:14 begrudging 147:21	begs 140:12 behalf 84:10 behavioral 2:20 5:19 behoove 171:5 believe 5:21 7:25 13:21 26:3 27:4 28:8 32:25 36:8 44:11 65:8 75:5,25 92:5 93:11 95:23 125:6 135:10 147:5 148:8 180:4 191:8 bells 151:14 Ben 2:23 179:14 187:9 benefits 117:5 Bennett 146:6,6 best 85:3 192:2 better 66:12 86:2 173:14 beyond 129:12 164:12 bidders 133:23 big 81:20 87:22 104:4 123:8,8 125:11 127:5,5 128:6,10,17 129:25 131:10 132:3 147:17 157:2 big-picture 110:22 bigger 59:2 166:12 biggest 108:22 bill 185:7 billings 185:8 birthday 172:18 bit 127:19 bite 163:5 black 28:20 146:10 152:20 black-and-white 137:23 Blanche 127:7 128:19 133:2 147:19 Blondell 84:8,8 Bluefin 92:24 board 1:6,16 14:24 15:16 21:3,16 22:10 22:17 24:3,8 25:21 36:15,17 37:4 39:15 40:2 43:3 62:21 64:22,22 81:4 88:3 88:6 92:25 95:18 100:21 101:23
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105:8,13 106:20 108:21 123:17 128:5 133:11,19,21 149:24 151:10 154:16 158:14,18 158:21 159:1,10,13 160:4,6 161:19 163:1,3,3 165:4 169:8,19 177:6,14 181:18 183:25 185:18 190:11,21 191:6 195:14 Board's 39:25 158:24 Bob 136:8 Bobadilla 107:6 bodies 7:20 175:6 body 6:2 72:18 boilerplate 121:8 bond 121:11 122:11 131:18 154:1 160:24 book 67:15 71:13,19 booked 12:17 booking 70:19 bookkeeper 57:22 58:5 61:25 62:15,16 63:7,7 64:10,18 65:12 66:17,17,22 71:5,17 bookkeepers 63:10 64:8 65:1,3 bookkeeping 61:12 books 71:16 booster 7:22,23 8:8,9 8:17 10:10,12,13,23 12:1,2 14:3,21 16:3 16:12,20 17:2,5,6 17:15,21 18:22 20:8 20:14 21:4,17 22:11 22:18 23:2,4,6,22 24:7,18 25:2,4,21 31:11 69:22 75:7 108:6 109:2,5 110:18 borrowing 161:22 boss 60:20 155:4 bottom 181:10 bought 33:7 Bradford 2:17 brakes 90:20 break 94:19 196:14	bring 59:1 62:1 79:13 112:24 133:5 170:7 brings 181:22 Broadcast 2:22 broader 60:9 118:11 119:10 broadly 129:14 Broline 2:23 179:12 179:13 180:10,13 180:18,21 186:16 189:10 199:4,22,25 201:9 202:9,11,15 202:18,24 203:8,12 203:17 204:2 Brondell 2:25 brought 63:16 93:14 103:25 106:13 136:19 144:5 150:19 168:23 186:18 Broward 1:6 21:16 53:22 108:4 176:1 205:4 Bryan 2:10 45:1,5 Bryan's 45:6 BSC 58:2 65:5 BTA 5:24,24 27:2,8 27:18 178:18 budget 2:19 7:2,5 29:11 30:10 33:15 33:16,19 34:2 35:5 35:14 73:12 161:7,8 170:16,24,25 171:1 171:3 budgeted 72:22 73:7 73:10 budgets 32:12 building 1:23 71:22 109:11,11,14,15,16 128:20 129:11,16 129:16 132:8 134:10,10 135:9,11 135:24 138:21 144:12 149:18,19 150:5 151:6,22 buildings 135:18 146:7,13 148:16 149:11,21 150:7,16 155:15 built 79:13 150:11 bullet 81:5 138:16	bulletin 64:11 bulletins 53:16 54:13 54:15,23 56:20 63:4 64:7 67:16 bullets 81:17 bunch 184:5 Bunny 34:24 burden 109:4 business 2:19 3:6 5:16 55:3 58:11 64:11,14 105:11 119:4,6 141:1 186:4 189:23 button 176:25 buttons 78:1 bylaws 14:14 <hr/> C <hr/> C 2:11 205:2,2 cabing 141:16 cafeteria 136:16,18 140:16,19 calculate 168:21 calculation 97:9 calendar 202:10 call 3:4,9,12 41:22,25 58:11 69:3 81:6,8 91:20 94:10 131:4 146:3 173:2 192:24 Call-in 2:2 called 64:11 93:3 119:3 calling 4:14 Cambridge 150:14 151:2 canopies 132:8 139:1 CAO 192:4 capacity 150:12 151:17 capital 2:18,19 84:17 118:25 123:1 card 69:20 71:23 72:11 74:1,17 75:18 80:3 care 59:10,15 73:10 124:23 131:17,18 136:11 145:12 184:24 cares 107:11 Carr 25:13 157:15 163:19 178:21	179:13,14 194:8 195:2 197:7 carried 29:10 33:24 carries 157:5 195:2 carryover 29:23 30:11 Carter 4:13 Carter-Lynch 2:2 3:12 13:12,13,17 174:21 CARTER-LYNCH... 22:23 23:1 33:17,21 34:5 carve 106:6 case 169:2 181:4 183:13 cases 86:8 115:15 129:3,7 144:1 146:12 Castaldi 145:23,23 146:15 149:12 152:18 154:6,7,10 Castaldied 149:22 150:5 151:6 Castaldies 134:23 146:6,11,12 149:18 149:19 153:13 154:14 155:15 Castaneda 2:17 catalog 22:9 143:23 cataloged 116:11 categories 41:13,15 41:21 categorized 137:5 category 132:12 cause 53:3 101:19 caused 17:17 causes 71:1,4 causing 53:13 71:17 ceased 188:2 ceiling 143:9 cell 11:3 187:11 cellphone 185:23 188:25 cellphones 186:4 190:9 center 1:15 2:19 55:4 58:12 64:15 106:7 certain 32:20 97:3 102:10 117:22,22 121:10 129:3 130:1	144:10 185:1 203:2 203:6,25 204:1,2 certainly 33:7 141:3 169:3 certified 124:4 certify 205:7 cetera 94:25 105:9,10 CFO 116:24 CFOs 165:11 chair 3:11 29:3 30:3 43:21 44:16 45:11 59:23 69:2,4 76:23 77:16 83:6 104:17 107:21,25 110:14 133:11 152:14 153:20 155:12 157:24 160:15 161:19 164:18 166:4,5 168:25 177:4,6 180:10 195:13 198:15 201:6 challenges 193:16 chance 15:15 82:6 97:23 change 36:19 39:16 55:24 56:12,22,24 56:25 62:22 87:15 88:5 98:18 100:12 100:17,19 101:10 101:23 102:15,19 103:4,7,14 106:16 112:7 117:15 121:19 122:1,5 144:7 170:16 187:25 changed 54:7 71:10 103:1 121:3 123:14 127:7 129:4 155:17 changeover 188:1 changes 8:5 13:23 36:9 38:1 39:5,12 79:2 106:3 121:13 121:15,18,18 122:2 122:4 183:25 changing 56:19 189:23 Chapter 71:2 charge 60:19 69:21 70:11 71:24 115:7 charged 73:4
--	--	--	--	---

charging 69:23,24 72:6	151:12,16,19 152:1 152:7	combination 98:19	company 92:13 100:8 119:3,3	139:5
chart 55:15 91:15 96:17 134:5 141:24 166:16 168:7	clause 115:12	come 5:12,16 6:6,13 7:21 36:5 42:13 43:16 61:1,8 73:9 73:15 74:3 79:1 109:12 112:21 113:5 118:13,24 158:24 161:1 163:12 195:11 199:1 201:2,23	comparative 128:8 compare 128:10 compared 39:18 128:13,15,20 compel 118:16 competitive 182:16 182:18,22 complete 50:8 87:8,9 93:12 101:9 205:10	concur 139:1 condition 139:2,23 191:24 conditions 129:4 conducted 129:5 149:13 153:6 confirm 9:3 76:22 98:2 178:4 186:2 203:21
charter 130:24 132:2 136:11,20	clean 201:4	comes 31:3 62:20 64:18 73:2 79:20 121:22,24 187:16 187:23	completed 50:12,16 85:1 87:25 114:24 188:2	confirmed 9:1 146:22
check 7:5,7 37:18 39:21 45:7 71:24 75:14 101:21 109:21 176:17	cleaning 139:3	coming 27:5 32:11,13 32:13,18 34:23 35:19 36:2 53:12 56:21 61:14 71:25 77:7 131:17 161:15 161:20 177:20 188:12 191:5 193:2 193:8	completion 87:14,19 87:23	conflict 199:7
checked 99:9	clear 140:9 165:15 169:17 201:17 202:2	comment 5:5 28:25 29:1 39:19 49:20 53:6 134:7,8 153:19 177:16	complexity 105:12	confused 14:1 54:20 83:12
checklist 85:13	clearly 16:14 78:15 79:20 131:12 134:18 142:2	commentary 82:13	compliance 7:22 39:24 40:1 93:10 113:12 120:14 123:24 158:12 169:7,10,11,25 170:1,1,6,8 183:7 189:2	conscious 155:1,4
checks 89:25	clerk 2:11,11	comments 48:11 52:8 81:2 108:1 123:21 134:1 143:3 145:20 172:23 197:22	compliance 7:22 39:24 40:1 93:10 113:12 120:14 123:24 158:12 169:7,10,11,25 170:1,1,6,8 183:7 189:2	consensus 36:16 37:4 158:15 163:12
chef 147:25	clicking 78:1	commingled 49:2	complicated 11:20 193:22	consequences 77:20 79:18
chief 2:7,8,15,15 12:21 67:9 91:11 106:11 126:16 128:5 153:25 192:4 202:7	clock 175:13	commission 193:19 205:17,18	comply 171:6	consider 165:25 166:11 186:15
children 115:22 172:14	close 4:18 103:5 184:9 185:20 186:19	commitment 124:2,3 124:5,9,15 125:3	composite 140:6	considered 135:23 153:13
choose 119:8,12	close-out 85:12	committed 40:7	comprehensive 77:11 146:22	consistent 41:7 42:2 86:18,19 135:20
choosing 85:8	closed 88:10 158:16 181:8	committee 1:7 2:1 3:5 5:8,17 6:9 36:21 38:5,19 43:24 44:19 53:7 77:4 88:4 108:13 127:14 133:10,21 158:9 159:21 165:6 190:1	comprises 143:7	constituents 101:14
chorus 17:7	closed-out 85:23	communication 202:7	concern 14:11 16:22 39:4 52:20 91:11 94:16 95:13 131:21 131:23 143:5 144:3 160:2,4 162:24 171:7	constitutes 183:23
Chris 2:24 84:7 128:2	closer 85:24,25	community 131:13,23 141:13 144:6,20 152:3	concerned 114:19,22 133:12 171:10 190:25 197:16	construction 111:2 111:14,23 112:7,14 121:1,9,14,16,25 122:3 128:16 133:7 133:7 144:11 147:9
circle 119:16,16	closet 202:4	comp 160:6	concerning 87:3	consult 121:23
circulated 171:15	club 7:22 8:9,17 10:13 12:1,2 16:3 17:4,6,21 18:22,22 20:8,14,22 23:4,6 23:22 25:2,4 69:22 75:7 108:6	companies 106:18 120:23 121:1	concerns 20:18 133:18 144:10 164:21 198:18 199:18	consultants 108:3
cited 135:20 141:3	clubs 7:23 8:9 10:10 10:12,23 14:4,17,21 16:12,20 17:2,5,15 19:11 21:4,17 22:11 22:18 23:2 24:7,18 25:22 31:11 109:5 110:18		concurrent 186:11	consulting 182:14
city 71:22 105:16 144:15	code 148:1,2		concurrently 181:23	contacted 74:2 100:3
claimed 109:14	colleague 185:13 187:9 203:17		concurring 138:24	contacting 13:13
claiming 182:23	collect 18:22 117:3,4			contemplated 145:24
claims 102:11	collected 98:16,21 99:7 126:20			context 127:20,21 132:19 181:9,17 182:10 183:1
clarification 177:3	collecting 117:10			contingencies 39:21
clarify 41:12 48:13 75:22 201:8,23	color 140:4			contingency 111:13 111:22
clarity 30:19 136:5 137:8 184:19 200:22	column 124:12,19 139:3			continuative 61:5
class 150:12,17 151:16	columns 124:8			continue 62:3,8,9,10 62:23 100:13 121:16 122:21
class- 183:19				continued 20:23 87:20 186:19 187:11
classes 150:14,15,15 150:25 151:22				
classifications 40:6 41:9 159:16				
classified 41:6 132:9				
classroom 30:2,12				
classrooms 150:11,22 150:23,24 151:10				

continues 66:25 122:6 186:12 continuing 61:5 88:13 continuity 62:18 continuous-improv... 51:12 contract 9:19 95:16 96:23 97:5 102:9,22 113:13,13 115:1 117:4,5,8 121:9 124:2 133:19 181:4 182:8 183:10,11 184:3,4,7,19,20,22 184:23 185:4,5,15 191:10,14,19,20 192:3,5,7,19,21,23 193:4,6 contracted 182:22 contractor 97:20 102:17 contractors 113:12 118:14 120:22 123:11 contracts 117:16,22 118:15 133:8,13 contractual 87:14,19 contradicting 54:11 control 16:4 56:16 61:4,18,21 63:23 65:10 89:3,9 controlled 151:3 controls 53:17,18 55:8 56:18 67:10 88:25 89:2,10,25 198:19 199:20 200:15 convenience 72:2,14 72:20,21 73:1 conversation 52:21 53:1 108:2 112:5 141:12 168:3 189:19 200:6 conversations 94:13 113:15 137:20 144:15 152:2 conversations/medi... 193:5 convoluted 117:23 191:18 cool 172:16 Cooney 125:12	126:20 Cooney's 112:12 copied 13:22 copies 38:16,18 42:13 42:16,17 43:14,20 132:24 copy 28:9 37:14 42:25 45:16,18,19 45:21,21 46:9 48:1 65:11 copyright 192:11,11 copyrighted 183:19 187:6 CORC 88:3 100:22 core 129:15 correct 6:25 14:6 15:9 16:21 42:14 49:7 65:3 79:25 88:11,21 97:3 108:20 113:1,8 116:5 149:16 177:23 196:8 201:11,21 correction 37:7 69:17 correctly 49:12 78:10 164:17 corruption 51:19 cost 72:8,10,12 88:24 89:2,24 115:25 116:2,3 122:21 132:10 137:11 184:11,15 187:8 costs 90:7 188:3,6,7 Council's 28:16 counsel 113:10 count 13:19 26:4 county 1:6 21:16 53:23 73:24 108:4 144:15 176:1,1 205:4 couple 43:13 49:5 69:9 145:20 177:8 178:15,16 190:7 course 190:16 court 1:21 2:22 83:10 83:25 115:10 117:11,13 179:7 Cove 151:13 cover 69:23 70:23 71:8 157:22 covered 139:12 185:9	COVID 122:12,14,15 161:12,14 Coward 165:3,3 CPA 164:24 166:1 create 21:3,17 22:11 22:17 25:21 117:12 151:23 created 89:22 102:23 103:6 creates 116:2 122:21 creating 75:6 credit 69:20 71:23 72:11 160:23 164:21 Creek 47:11 CRI 2:23,23 199:2 critical 64:25 161:11 criticize 68:19 culinary 143:22,22 147:23 148:1,3,4,6 148:7 149:3 cull 114:9 culled 156:3 curious 135:9 191:3 current 8:13 38:17 58:21 76:25 141:2 166:18 193:4 currently 28:11 29:22 78:7 186:7 187:9 cursor 57:20 cut 20:11 34:5 cycling 126:16 Cypress 24:12,14 151:13	186:2 date 8:19 53:16 87:15 91:25 100:18 101:8 114:14,24 175:21 Dated 205:11 dates 87:19,23 98:18 100:12 Dave 2:8 53:9 78:22 172:24 173:2 Daves 53:9 day 54:3 99:8,8 103:13 105:19 108:19 109:1,25 114:23,23 115:8,9 160:9 164:1 170:4 205:11 day-to-day 56:22 days 101:5 102:2 104:21,25 105:6,8 105:15 115:6 134:5 142:10,23 De 3:16 174:22 197:3 198:3 199:18 de- 136:14 dead 69:10 deal 111:5 131:10 165:2,9,15,22 193:11 dealing 75:9 dealt 183:6 death 61:19 debate 17:4,11 18:12 18:22 20:22 25:4,16 debris 139:4 debt 164:22 DECA 17:7 December 27:19 28:19 181:18 205:18 decentralized 189:7 decide 148:23 decision 72:19 151:11 154:17,25 155:1,2,5 193:21 decisions 153:8 decking 138:7 declining 9:11 deemed 135:21 deep 165:8 192:8 Deerfield 99:3 defensible 117:12	deficiencies 129:15 130:18 147:16 deficiency 128:14,18 129:8,16 132:9,15 deficit 100:23 define 159:16 definitely 34:18 142:19 165:5 definition 134:13 136:3 159:22 definitions 159:18 160:3 171:12 delay 101:2,3,3 102:11,12,13,15 103:7 delayed 104:7 116:2 delays 102:24 104:5 deletion 185:23 demolish 110:7 demolished 110:8 department 28:15 29:9 66:11 67:3 189:18 192:1 193:18 depending 43:13 121:5 124:15 Depends 134:13 Dept 2:14 deputy 9:21 Derek 107:5 153:24 descope 136:15 191:21 description 132:19 design 128:16 143:11 designated 167:18 designed 33:8 Designee 2:8 desired 119:21 desk 112:21 destructing 109:15 detail 130:10 135:19 144:14 detailed 36:2 75:2 109:9 187:14 determine 150:20 152:6 181:6 184:15 determined 148:17 187:24 developed 183:11 192:10,12 development 183:18
--	--	---	---	--

183:18 192:14 developmental 187:5 devices 146:8 died 112:5 dies 155:25 different 16:6 39:8 42:11 43:2 71:15 94:24 102:25 112:9 123:10 124:7 145:11 159:6 192:3 difficult 17:3 106:1 117:2 diligence 101:16 120:25 Dir 2:18 direct 182:21 direct-support 24:6 directed 102:21 directer 84:8 direction 82:18 116:17 directly 5:23 12:15 106:8 director 2:8,9,16,17 2:17,18,19,19 64:14 84:13,17 125:13 directs 24:3 dis 180:19 disadvantages 72:7 disagree 72:17 106:24 disagreeing 106:2 disappointing 12:14 disbursements 185:3 disciplinary 77:21 78:9 discipline 74:15 94:25 disciplined 78:14 disclosed 23:14,23 disclosure 23:21 57:12 discovered 190:20 discuss 6:13 24:2 154:14 158:22 171:21 195:9 discussed 5:18 27:6 76:24 discussion 17:1,19 22:22 24:17 25:18 26:10,22 27:13,25	36:9 80:22 113:9 126:24 156:25 162:22 194:6,20 201:10 discussions 105:22 113:7 dispute 116:11 distinct 23:8,24 distribution 114:3 district 2:13 3:4 6:9 6:22 9:20 20:9,19 30:2 59:8 62:13 64:18 66:18 71:15 71:15 72:5,11 79:20 80:5 84:15 91:21,25 97:7 101:13 103:10 103:10,16,18 104:2 105:16 108:16 109:17 112:12 116:18 117:12 118:11 134:25 137:19 142:13 147:11 165:12 175:25 180:8 182:15 185:25 186:4 187:20 188:6 189:1,3,22 190:10 190:13,14 191:16 191:22,23 192:5 193:18 District's 91:13 103:18,20 189:7 district-wide 25:15 districts 77:9 164:5 164:25 diving 192:8 doctor 13:15 document 44:20 49:13 52:10,10 89:9 135:15 147:10 166:25,25 167:4,5,6 documentation 87:2 102:10 128:16,21 130:3,25 133:5 153:11 documents 58:18 128:17 131:12 168:5 DOE 152:22 doing 20:4 51:7 56:5 59:13 61:10 62:5	66:9,24 67:1 70:20 70:23 71:1 72:5 74:12,13 86:6,13,24 88:17 89:24 90:24 91:5,17,18 96:19 101:21 105:4,11 108:12 110:20 120:2,3 121:6 122:9 135:1 163:10 186:25 196:2,3 dollar 50:10,20,24 108:14 dollars 6:24 7:6 29:19,20 30:6,17 32:11 50:22 70:17 70:19,22 72:1 73:5 109:7,8 122:25 123:2 168:19,25 door 63:18 64:1 Dorsett 2:15 131:16 145:12 double 28:7 81:23,25 82:5 double-back 118:7 120:13 double-check 202:25 Dr 2:3,15 3:3,9,20,21 4:11,15,21,24 5:1,3 5:11,23 6:1,5 7:14 8:7 9:3,8,9,13,18,20 10:5,7,17 11:5,9,11 11:12,17,19 12:17 13:1,7,10,12,13,14 13:14,19 14:7,20,22 15:7,9,19,24 16:9 16:11,14,19,25 18:12,25 19:6,13,16 19:20,24 20:3,12,17 20:21,25 21:11,15 21:18,21,25 22:3,6 22:9,15,25 24:2,21 24:23,25 25:3,6,9 25:24 26:7,9,13,20 26:25 27:10,12,16 27:21,24 28:3 29:2 29:15,19,25 30:4,9 30:13,18,25 31:6,9 31:21 32:3,9,12,24 33:20 34:4,11,15,17 35:2,11 36:1,22 37:9,19,22 38:21	39:2,7,17 40:11,25 41:3,22 42:9,16,20 42:23 43:5,7,12,22 44:5,17,22 45:9,12 45:20 46:1,4,10,16 46:18,20 47:1,3,7 47:15,21,24 48:7,10 49:19 50:4 51:1,3 51:15,25 52:6,11,16 52:22 53:2,15,20 54:5 55:17 56:6,16 57:2,5,8 58:2,6,15 59:12,24 60:3,14,17 63:3,20 64:5 65:1,6 65:18 67:4,6,21 68:2,9,15,18,23,25 69:2,6,12 72:2 73:16 74:23 75:4,21 76:3,6,8,19,21 77:17 78:18 79:23 80:7,12,20 81:7,9 81:13,24 82:2,17,22 83:1,4,13,16,19 84:1,4,10,15,18 85:24 86:3 87:10 88:18,20 89:1,5,13 89:18,20 92:3,11,15 92:18,21 93:1 94:20 95:1,5,20,25 96:2,8 96:10,13,15,22 97:6 97:16,21 98:25 99:3 99:6,11 101:18 103:22 104:12 106:2,24 107:4,10 107:12,14,19 109:20 110:1,6,17 111:4,7,10,15 112:2 112:10,15 113:4 114:1,8 115:5 116:9 116:19 117:25 118:4 120:1,5,8,13 120:17,20 122:17 123:3,5,22 124:21 124:25 125:22 126:2,14 127:2,12 127:17,21,24 128:3 130:12 134:8,13,16 135:4,7 136:12,21 137:3 138:4,6,13,19 138:21 139:14,20 139:24 140:12,18	140:21 142:5 143:2 143:13,18,20 144:1 145:19 147:7 148:17 149:8 150:7 150:9,21 151:4 152:5,9,15 153:4,24 154:5,13,18 155:13 155:20,22,24 156:14,17,21,24 157:4,11,14,20,25 158:3,5,10,20 159:1 159:18,23 161:17 162:5,11,17,20 163:2,6,12,17,23 164:19 166:6,22 167:8,12,14,21 168:10,18 169:3 170:3,11 171:16 172:2,4,8,17,22,25 173:4,9,15,19,22 174:5,8,11,14,16 175:3,9,15,19 177:5 177:10,13 178:3,11 178:14,25 179:4,16 179:22 180:2,12,14 180:19 189:13 190:6 191:13,15,18 192:6,20,22,24 193:1,7,15,24 194:3 194:5,11,19,23 195:1,7,16,19,22 196:5,8,10,20,22 197:5,10,13,21 198:1,3,9,16,22 199:8,24 200:2,18 201:7,12,15,19,21 202:3,9,14,16,22 203:5,10,16,20 204:1,3,8 draft 77:6 drainage 139:3 dried 154:23 drift 85:14 driver's 107:16 drop 12:5 drove 119:1 due 95:16 101:16 110:19 120:25 130:4 186:13 189:6 duplicate 184:11 duplicates 10:19 11:7
---	---	---	--	--

duplicative 187:7 duration 102:12 dying 59:21 dynamic 55:25 <hr/> E E 138:2 205:2,2 E&Os 113:21,25 earlier 93:12 100:20 130:5 160:1 186:10 189:19 early 132:1 133:22 easier 10:16 160:11 easiest 75:17 easily 120:18 156:21 160:8 Easter 34:23 easy 36:3 66:8,9 69:17 120:21 136:24 152:24 156:7 160:19 eat 72:19,20 180:15 eBuilder 84:24 85:7 85:13,17 86:8,25 89:6 90:1 economical 146:16 ed 29:9 148:2,4 EDDC 97:11,12 98:2 120:14 123:23 124:19 edit 20:3 edited 38:9 EdPlan 191:9,17 education 181:4 educational 143:16 183:23 184:2,8 effect 187:15 effective 181:21 effort 18:6 eight 17:12 81:20 102:6 155:15 159:3 eighteen 17:14 EIN 14:13 either 5:14 6:6 80:8 101:4 137:6 147:2 163:18 173:10 175:11 197:12 electrical 138:22 147:25 electronic 69:19 71:9 71:13,19	Elementary 151:21 Elena 2:10 eleven 17:12 123:9,13 133:23 186:3 eliminated 184:22 Ely 127:7 128:19 133:2 147:19 email 13:22,22 44:18 44:24,25 133:20 202:6 emails 137:17 embroided 190:21 emergencies 161:13 emergency 161:21 176:15 Emily 1:22 2:22 205:7,16 employee 186:12 employees 57:17 79:2 108:4 189:3 empty 10:25 end-user 69:24 72:13 endeavor 157:21 ended 33:25 94:17 128:12,22 136:16 191:19 ends 41:14 endure 108:5 116:1 endured 108:2 engaged 181:12,23 engineer 121:23 enjoy 125:13 entangled 75:21 entered 84:24 85:1,17 86:25 89:6 182:17 entering 86:8 enterprise 108:21 entire 97:13 98:8 entities 119:13 entitled 47:19 101:5 103:10 112:18 entity 23:8,24 entries 70:23 entry 73:4,13 environment 89:3 equals 138:17,22 equipment 131:8 135:21 137:4 Erhard 2:10 ERP 64:25 errors 66:11,25,25	111:23 112:7 113:21 114:11,15 114:16,19 Erum 2:14 13:22 36:12 165:7 171:24 especially 35:20 60:25 105:7 120:24 121:3 essentially 128:10 establish 67:22 established 182:16 190:8 establishing 186:3 establishment 182:4 estimated 133:25 et 94:25 105:9,9 evaluate 67:9 68:10 89:15 102:11 103:3 evaluated 90:13 108:24 evaluates 93:20 evaluating 89:15 evaluation 97:1 99:14 evaluations 87:3 eventually 185:18 everybody 6:9 12:9 12:20 31:19 66:15 66:18 74:5 79:18 83:9 90:2 107:15 140:10 146:11 151:23 159:5 190:5 201:21 204:10 evidence 85:9 exact 47:4 65:4 Exactly 20:16 examination 181:3 182:1 example 20:7 58:19 118:22 128:18 129:8 130:23 136:24 198:18 examples 86:9 131:15 133:1 136:23 138:10 Excel 19:4,6,18,21,23 44:20 excellent 21:7 63:16 139:23 142:6,9 exception 39:15 47:12 exceptions 50:6 52:12	52:12,15,20 53:11 55:24 56:13 89:19 185:10 excerpts 81:3 excuse 104:21,22 115:9 executed 87:15 181:20 189:9 executing 189:3 executive 2:16,17,17 2:18 44:3 81:1 84:16 127:22 129:18 182:11 exemption 182:23 exhibit 199:13,13,14 exist 146:11,12 existence 76:2 existing 139:1 exits 124:24 195:6 expand 81:6,8 91:12 expect 13:11 84:4 expectation 158:24 expected 10:2 expecting 10:10 143:8 145:13 159:1 expend 193:19 expenditures 8:11,13 10:24 12:4 expense 5:15 73:1 78:1,4 expenses 77:24 201:15 expensive 131:6 135:22 141:15 experience 66:2 expert 141:21 expertise 129:13 expire 95:22 expires 205:18 explain 102:3 159:15 explaining 190:4 explanation 12:19 31:25 101:19 138:3 153:12 extend 98:18 100:12 100:18 extension 114:25 extensive 64:17,24 185:2 extensively 142:14 extent 79:3 144:10	External 2:23,23,24 extra 72:12 102:2 extras 175:9 eye 119:23 eyes 32:25 <hr/> F F 205:2 Fabulous 112:16 face 3:7 facilities 2:15 90:3 95:14 104:13 106:11 128:9 135:3 149:15 150:1 153:25 facility 146:24 facing 60:24 fact 17:18 96:24 104:19 105:3 120:23 147:24 170:9,14 184:21 187:10,23 fact-check 110:2,4 factor 184:3 fair 109:4 Falcon 151:13 fall 40:19,21 89:11 118:14 164:2 167:15,22,24 fallback 121:12 fallen 91:23 falling 167:20 familiar 90:5 far 15:12,25 69:18 115:18 148:10 187:19 189:1,2 FAU 118:25 fault 101:3 103:18,20 106:20 favor 4:24 25:20 26:11,22,23 27:14 28:1 80:23 81:11 126:25 157:1 194:7 194:24 fear 41:25 February 97:11,17 114:13 123:25 162:15 fee 70:12,14,15 71:9 71:24 72:2,3,6,15 72:21 73:1,2,4
--	---	---	--	--

feedback 8:3 12:15 36:21 165:24 173:14 197:13 198:4 200:11 feel 21:24 52:25 54:2 88:13 153:1 feeling 112:5 fees 69:19 70:10 71:7 71:8,9,13,16,19 72:20 73:11 feet 129:10 fell 28:20 fellow 165:19 FEMA 143:1 Fertig 2:2 3:18 15:18 18:24 19:1,12,15,18 19:22 20:1,5,16,18 20:24 21:2,6,14,16 21:19,24 22:5,8 26:6 31:8,10,15,19 34:7,13,16,25 36:25 37:5,14,20,25 38:13 38:24 39:4,10 42:8 42:10,19,22 46:11 46:17,19,23 47:2,6 47:8,17,23 48:14,23 48:25 49:4,8,11,15 52:9,14,17,24 53:4 53:21,24 54:1 55:16 55:18 56:8,18 57:4 59:25 60:10 62:25 63:6,25 68:13,16,19 68:24 69:1,4 70:5,7 75:1 78:17,20 79:5 82:14,21,24 83:2,5 83:14,17,20,22 84:21 86:13,16 87:1 87:11 88:6,9,12,19 92:2 99:9 101:20 102:5 103:8,16,21 103:24 104:9 106:17 107:1,7 111:9,11,17,21 112:1,3 113:16 120:16,19 122:15 123:7 125:21,24 126:9 127:16 130:14 132:17 134:12,15,21 135:6 136:7,19,22 139:16 139:22 140:3,8	141:11,19 142:1,9 144:21 145:1,6 152:11 153:22 154:12,15,19 156:1 156:12,16,19 162:3 162:6,13,19 166:7 168:2,15 169:14,17 169:19 171:7,13,20 172:10 173:17 174:2,15 175:17,21 178:13 179:1,20,23 180:4 189:14 194:2 196:2,6,9 197:16,19 204:7 festival 190:23 fewer 151:16 field 10:13 11:10,13 11:23 12:1 19:11,25 129:4 144:23 fields 10:25 11:8 12:4 fifteen 17:13 Fighting 107:17 figure 47:9 69:14 106:19 155:21 161:14 175:14 figured 130:25 file 8:8 10:16 38:5 87:4 100:9 116:21 fill 60:21 filled 12:10 filter 11:4 19:8 filtering 12:13 Fin 2:18 final 85:6 87:2 88:4 100:22 137:15 146:23 finally 57:15 103:5 112:3,3 185:12 finance 2:14,14 36:13 66:11 121:18 164:23 financial 59:3 161:9 162:9,15 financials 8:15 158:17 find 36:22 47:2 62:6 71:12,18 87:3,5 111:12 116:3 128:23 178:9 198:24 200:9,18 finding 55:23 108:13	183:21 185:10 188:22,24 190:1 findings 181:2,6,25 182:3 186:20 fine 16:18 42:21 140:22 161:17 180:20 202:18 203:9 finish 122:19 153:5 fire 119:19 first 3:6 17:1 20:7 22:16 39:19 53:7 57:7 67:21 82:20 97:4 110:25 122:11 132:5,7 133:3 142:20 145:3 147:3 148:9 152:5 154:11 159:14 162:4 179:3 180:11,22 182:17 183:6 187:2 200:11 fiscal 29:7,18,24 34:17 35:5,17 47:20 170:17 194:8 fiscally 167:25 fit 115:23 150:22 five 6:23 7:6,17 17:10 17:12 28:14 29:19 30:6 34:3,4,11 36:18 37:1,4,12 38:17,25 39:16 40:6 40:19,21 41:9,13,15 41:21 51:19 85:4,5 85:7,7,8,9,12 87:2 88:16,16 90:17,22 116:15,17 121:5 122:20,20 145:11 158:11 159:1,16,16 166:22 167:15,22 168:9,23 169:19 170:9,15,22 171:10 171:18 174:9,19 181:9,10 185:1 188:10 198:18 199:19 200:15 five-year 122:16 fix 62:8 87:17 106:15 110:11,11,14,16 fixing 62:11 FL 1:24 flag 3:7 FLDOE 152:20,25	154:4 flex- 203:14 flexibility 203:14 flexible 203:7,15 flipping 87:11 Florida 1:18 15:21 39:14 40:1 164:5 182:23 205:4,17 focus 84:3 191:11 focused 84:4 129:14 fol- 180:23 folder 44:1 folks 66:14,19,21 101:15 104:24 follow 7:8 15:20 36:4 54:19 102:22 134:25 149:4 followed 16:24 58:24 following 3:1 40:6 41:9 55:23 113:5 129:24 followup 5:17 62:25 93:5 98:15 123:24 125:10,25 126:11 126:21 127:4 135:8 137:12 144:21 155:13 167:8 168:2 179:19 180:23 181:1,24 186:25 194:8 food 41:19 footage 129:9 136:4 football 12:2 footnote 133:16 force 90:3 95:14 104:14 foregoing 205:9 forensic 103:2 181:3 182:1 183:12 forever 63:10 forget 56:4 93:2 194:21 forgot 99:10 form 77:6 format 17:3 35:22 formatting 39:12 forms 11:6 85:5 Fort 1:24 119:1 forth 56:5 77:7 forthcoming 49:17,18 78:12	forward 27:5 29:10 29:24 79:1 94:15 108:20 133:14 149:25 191:6 192:15,16 forward-moving 51:11 forwarded 8:4 86:6 found 25:17 68:13 83:13 90:4 102:20 136:25 185:16 189:5 foundation 15:22 four 26:3 36:25 37:3 37:6,8,21,22 39:16 70:16,21,22 72:25 73:2,6 83:18 84:20 85:4,11 86:16 94:9 161:5 169:14 170:9 171:19 174:9 182:10,12 184:20 187:23 fourteen 17:13 frankly 65:25 106:22 free 21:24 Friday 48:16 friendly 21:22 22:3 22:21 front 42:11,14 45:22 48:14,19 90:9 106:3 136:7 156:4 188:9 front-load 185:7 front-loading 185:8 fruit 59:20 Ft 1:18 FTF 125:17,17 172:19 full 57:12 144:14 fully 33:3 192:9 Fulton 9:8,20 10:5 fumes 32:6 fun 60:21 function 64:25 88:22 89:10 functioning 55:8 functions 89:24 191:8 fund 7:7 13:24 30:14 31:13 36:9,14,24 39:3,23,25 40:18,20 40:21,22,23 41:4,4 41:5,8,14,20,20,24
---	---	---	--	---

41:24 42:4,6,6 43:18 51:2 81:22 82:1,2 122:22,25 148:3 154:23 157:11,12 158:1,6 160:13,17,18,20,20 161:6,6,10 162:7 164:15,16 165:1 166:10,18 167:17 167:18 168:5,7,9 170:4 203:23 funded 29:18 136:13 149:2 161:6 funding 29:12,15 30:16,17 34:8,10 154:23 161:23 funds 2:9 6:8,11,23 7:4 14:17 16:5 17:19,22 18:2,5,19 18:20,20 28:6,10,16 29:7,10,16,22 30:2 30:11,12 32:20 33:11 35:16,24 36:7 41:11,14,18 44:10 44:12 47:10,22 52:11 57:17 80:24 81:25 106:23 109:2 111:1 112:17 117:14 118:7 143:1 147:21 149:20 160:9 200:23 further 22:22 25:18 27:13,25 31:16 80:22 101:18 126:24 138:2 156:25 159:8 162:22 194:6,19 future 30:10 56:12 153:13 FY 180:23 181:4	36:8,24 39:25 40:18 40:20,21,23 41:1,4 41:4,8,10,14,20,24 42:6 118:9,14 122:22,25 145:20 147:9 157:11 167:18 generally 9:16 11:5 11:17 40:3 generated 128:14 getting 5:15 19:18 23:16 32:9 46:6 56:13 70:15,15,22 73:25 86:7,12 98:5 103:5,5 112:7 135:13 136:16 138:13 147:14 157:14 170:1,19 193:10 give 18:5 32:22 70:2 75:18 76:11 79:7 82:6 100:22 116:15 118:22 127:9,11 180:16 187:14,18 203:2,6 given 129:11 132:20 142:2 gives 44:14 giving 7:6 74:8 75:10 glad 19:2 103:25 132:22 140:10 141:11 146:1,9,19 153:22 glance 199:14 global 148:21 go 7:19 13:14 14:8 18:13 24:4 28:8 32:21 34:19 48:25 49:2 52:24 55:3 57:8 65:4 66:14 67:20 68:22 71:3,4 73:6 74:9 75:19 82:23,25 84:22 85:11 87:6 89:21 91:8 96:21 97:8 98:2,9 107:1,2,3 111:1,14,22 114:9 117:20 119:9 127:13 130:10,18 131:25 135:15 136:13 137:2 139:9	145:16 148:15 149:25 155:10 157:9 158:21 159:11,21 161:13 170:19 172:15 177:1 182:8 183:2 193:20 196:19,21 200:18,22 GOB 128:11 129:23 136:13 God 119:20 120:11 goes 18:2 31:3 73:5,6 95:23 96:2 117:17 129:12 180:25 GoFundMe 17:20 18:6,13 going 4:18 6:12 7:4 8:5 14:3,8 17:18 21:22,25 22:5 24:11 27:7 28:6 33:14,18 33:25 43:1,2,3,15 45:9,14,15,15 49:25 55:18 56:12,22,25 57:3,5 58:12 62:2,6 62:7,10 63:9 65:6 66:2,5 67:7 70:18 72:19,20,24 77:20 79:14 81:9 82:12,15 83:17,24 87:4,17,21 89:20 90:17,20 93:4 95:1,17 98:2,9,14 101:25 102:2 105:8 106:6,8 107:23 109:20 118:13 120:24 121:17 122:23,25 125:16 125:18 130:19,22 134:19 137:10 142:16 146:4 147:4 149:4 152:17 154:2 155:5,8,19 157:9,17 157:20 158:17 163:4 164:2,14 167:24,25 170:11 170:18,21 177:8 185:22 188:1,5 190:19 191:10,12 195:9,25 196:25,25 197:19 199:4,6 202:20 204:8 golly 119:16	gonna 58:16 good 25:19 36:12 60:18 88:18 91:15 98:8 125:20 127:14 131:1 139:2 145:6 145:21 152:25 156:5 170:2 171:21 179:12 182:10 189:20 190:15 195:23 202:17 Gorokhovsky 2:18 166:1 gotten 47:3 95:15 Gouldbourne 2:9 70:2,4,6,10 governing 21:4,17,18 22:11,18 25:21 109:5 government 60:23 71:21 75:18 105:11 120:24 Governmental 40:2 governor 29:17 governs 15:10 grab 82:12,19 179:17 graduation 171:24,25 graduations 172:3,4 172:5,7,11,15 grand 104:15 great 6:18,20 53:4 57:19 64:24 66:9 92:11 132:22 147:10 165:2,9,15 165:22 189:24 greater 51:5 99:20 green 70:7 grind 107:24 grit 106:14 ground 54:2,2 59:20 group 46:5 51:23 114:2 138:23 139:1 139:12 140:25 164:23 182:14 guarantee 170:20 guess 8:23 14:11,15 17:8 21:23 25:9 30:18 71:21 101:17 103:21 116:25 137:12 158:14 179:9,23 191:6 203:1	GUESTS 2:21 guidance 143:24 148:23 guidelines 7:5,23 8:17 14:4,5 16:22 20:14 20:14,23 21:8 75:7 Gums 2:24 84:7,7 88:24 89:3,8,16,19 94:5,23 95:3 97:3 113:7 127:11,19,22 128:1,2,4 132:4 137:22 138:5,12,16 138:20 144:25 147:6 148:14 149:16 153:2,6 guy 17:16 119:17 125:15 143:10 guys 10:7 51:17,20 52:1 67:23,25 73:9 75:24 81:24 82:6 84:6 91:8 93:5 99:11 111:8 114:2 119:20 122:10,18 127:9,14 130:10 137:13 145:21 146:22 147:3,4 148:11 157:6 173:5 173:5 179:5,8 190:10 196:12 197:15 198:23 200:3,25 203:21
H				
habit 152:20 hammer 119:17 hand 18:15 93:7 120:16 130:13 178:24 handbook 79:12 handed 44:13 82:7 handle 199:4 handled 145:15 hands 174:23 Hang 111:6 hanging 143:9 happen 25:10 44:4 55:2,5 91:7 106:10 137:7 147:2 161:13 happened 28:23 48:3 80:11 87:5 91:6 110:9 147:1 148:9				

193:23	High 17:15 20:7 50:3	I	increasing 52:18,19	44:10,12 47:10,13
happening 55:4,6,13	99:3 106:6 130:23	ID 23:7,10 24:1,19	53:12	47:19,21 52:11
55:24 56:10,23	147:18 148:5	25:7	independent 14:12	53:17,18 55:8 56:15
70:12 90:9,12 91:4	high-ranking 59:5	idea 89:22 152:25	15:13	56:16 61:3,18,21
91:21 92:12 93:24	highlight 128:25	170:2 189:20	indicated 186:10	63:23 65:10 67:10
106:9 143:14	Hills 155:7	ideas 23:4 146:4,4	individual 51:10	80:24 81:25 83:22
148:10 153:18	Hire 111:2	identified 139:10	93:21 97:20 198:24	118:7 198:19
191:20	historical 78:13	149:21 181:2	199:12	199:20 200:15
happens 90:25	168:5	183:12 184:16	individually 10:14	interpreted 18:16
happy 11:18 130:9	history 123:15,17	186:25 198:20	infamous 25:4	110:3 193:17
131:11 152:11	hit 63:12 151:9	identify 17:1 108:22	infant 154:1	interrupt 83:6
hard 35:7 42:10,23	hitting 199:11	198:18	infighting 107:19	interviews 149:13
45:21 48:1 79:15	Hog 54:2,2	II 2:10	information 2:15 8:4	153:11
115:11 116:6 122:7	hold 17:21 21:11	illustrate 108:3	8:25 38:3 43:25,25	intimately 110:21
177:19	30:18 36:6 37:17	illustrated 108:10,16	46:15 57:24 70:3	introduce 83:24
Harpalani 2:9	44:8 66:19,21 77:18	imagine 93:3 161:21	86:5,7 105:19	179:6
harsh 192:24	104:25 106:10	immediately 17:25	109:17 114:4 129:2	invariably 172:18
head 42:1 59:4,6,16	112:2 117:25 122:8	192:13	130:6 176:19	inventoried 54:13
113:24 114:12	150:21	impact 34:9 102:8	197:25 198:4	inventory 41:19
116:16 151:22	holder 77:13 80:4	135:2	200:14	INVITED 2:21
headache 104:16	holders 80:2	implementing 185:25	ingrained 41:25	invoice 94:23 188:18
headaches 104:15	holds 170:5	importance 132:20	Ingram 25:13 163:19	invoices 94:6,22 95:9
hear 25:13 66:13,20	hole 28:20	important 56:3 59:8	178:21 179:13,15	95:12 109:10,10,24
70:6 118:21 119:9	Hollywood 155:7	59:12,18 181:16	194:8 195:3 197:7	185:1 188:13,15
141:14 153:21	home 17:16 59:1	182:13 191:4,5	inherent 128:24	192:23
165:5,20 197:19	honest 66:3,6 120:11	improvement 28:12	199:10	involved 92:9 118:23
heard 133:9 135:20	honestly 163:24	118:25	initial 7:24 43:16	118:24 190:17
144:19 154:6	hook 77:25	improvements	76:17 94:15 128:11	ironic 123:12
hearing 26:23 27:14	hope 57:14 80:12	147:18 148:15	131:14	issue 10:8 20:6,9 23:3
28:1 80:23 126:25	91:22 92:21 119:17	improving 151:7	initially 48:2 90:4	44:3 52:23 54:6
157:1 165:24 194:7	133:15,16	in-house 105:4 111:3	197:23 198:10	56:9,17 71:17 72:21
194:21	hopeful 80:13	in-person 201:11	initiation 93:16,18	88:13 100:1 108:1,8
Heery 106:19 137:18	hopefully 38:19 55:9	Inaudible 70:4	input 165:5,20	109:6 122:14,21
137:19	56:24	include 77:20 95:8	inquiry 181:13	126:12 144:13
Heery's 86:20	hoping 131:10	112:22 137:24	ins 35:24	151:24 161:24
Heights 50:2	horrible 164:11	149:14 168:18	inside 122:8	186:15
held 100:5 101:5	horse 69:11	included 76:11,15	inspections 85:6 91:5	issued 80:6 181:14
188:12	host 161:3	132:14,15 136:2,25	91:9	issues 20:8 56:9 62:7
Hello 6:16	hours 12:9 43:13	137:15,23 138:3	installation 119:20	62:11,12,12,24
help 11:15 17:8 44:6	103:23 176:12,12	includes 22:1,12,18	instance 33:1 70:17	88:15 122:20
119:20 202:13	176:23 177:2	25:22 64:19,21	80:3 134:9	131:17 184:23
helped 39:13	196:17	97:12	instructions 54:10	185:5,16,18 186:13
helpful 181:11 189:15	huge 60:25 102:23	including 77:13 90:3	insurance 15:11	Italy 60:20
helps 182:25	108:8	167:18	98:20 100:8 121:11	item 7:1 31:23 38:20
Hepburn 9:18 12:17	hundred 70:17,19	incomplete 187:25	intent 95:7	47:10 67:7 73:2
Heron 50:2	73:5,5 104:21	188:4	interest 189:11	74:5 95:15 102:15
Hey 105:16,16	203:11	incorporate 197:14	interesting 168:6	159:16 180:22
153:16	hung 5:15 43:17	200:11	interim 80:14 114:3	182:7 183:6 184:9
HH 205:17	hunting 6:3	incorporated 129:25	121:17	186:3,8
hiccups 135:10	hurricanes 142:19	increase 115:25	internal 2:9 5:19	itemized 130:3
hiding 82:10		116:2	17:19 28:17 35:23	items 12:23 81:20

105:9 129:23 130:1 135:14 160:18 163:19 164:22 178:17 179:18 183:3,12 185:24 187:1 188:15 192:9	85:14 86:18 91:5 106:3 126:10 189:20 198:5 201:12 keeping 168:4 keeps 32:13 key 54:14,14 129:21 kids 18:3,12 25:17 109:3 149:1 152:6 173:20 174:17 kiln 135:10 Kim 2:20 Kincaid 2:23 kind 10:8 19:13 30:10 39:12 57:12 62:17 62:18,22 63:1,15,18 70:22,23 98:23 105:11 112:4 118:16 119:23 128:25 129:12,21 130:4 145:2 147:12 160:20 171:8 kinds 90:8 Kinkaid 179:14,14 185:21 188:24 199:4 knew 43:24 154:11 know 8:12,24 11:1 12:3,17 15:12,14,21 23:16,17,19 33:5 34:21,24 36:14 38:13 39:13 42:5 44:5,22 45:17 50:19 51:3,8 53:15 56:14 56:18 58:13 60:23 61:9 63:6,10,13 64:1,1 67:12,23 69:10,13,14 71:10 72:9,23 73:23 74:2 74:9,13,15,16,17 79:8,18 80:7 81:3 82:14 84:25 91:15 93:11 94:15,18 95:14,17 96:14 98:22 101:8 103:9 103:23 105:7,7,12 107:7,7,8 108:5 109:2 110:7 112:23 113:1,11,23 114:7 114:12 116:16 117:13 118:12,18	118:19 119:14,15 120:10,19 122:15 123:14,18 126:5 127:6 128:19,20 129:11 130:2,3 131:9,15 132:18 133:6 134:2,2,6,20 134:24 135:12 136:14 137:14 140:4 141:2,10,12 141:12,14,22,23 142:13,14,19,22 143:12 144:4,14,18 145:1 146:21 149:17 150:2,3,12 151:1 153:9,10 155:2,9 156:12 157:8,21 161:22,23 163:15 164:11,24 164:24 165:12,14 166:16,19 168:6 169:20 171:25 172:4 177:2 179:24 180:5,7,7,24 184:14 185:9 190:9 191:1 193:7 199:14,18 knowing 100:13 knowledge 191:22 known 8:14 154:9 knows 23:19 62:16 74:6 83:10 95:6 146:11 153:20	Lauderdale 1:18,24 119:2 Laura 2:11 38:12 178:8 lax 56:4 layperson 54:19 lead 31:15 leadership 106:4 122:2 172:6 leads 96:6 leans 119:23 learn 115:22 153:17 learning 2:16 9:22 leave 12:4 62:1 81:15 155:23 157:19 163:16 165:6 178:22 186:13 193:25 194:13 leaves 38:19 62:15 186:17 leaving 163:22 led 137:20 left 30:24 31:3,4 33:10 103:13,15 146:7 150:1 187:3 192:4 200:25 201:4 leftover 30:20 32:20 legal 39:11 113:5,9 113:15 116:25 117:1 159:21 192:17 193:21 legislative 7:11 length 144:4 Leo 107:5 Leonardi 150:20 let's 8:22 26:1 40:11 41:22 50:4 52:1 66:6,14 82:4 84:1 112:10 164:16 166:11 175:15 196:24 203:25 letter 133:20 141:5 level 39:24 122:3 129:16 131:23 187:19 leverage 193:12 Lew 2:6 4:3 22:20 26:20 27:12 31:24 32:24 49:20 82:15 82:24 83:2 132:25 142:17 143:2	155:13 163:15 178:22 193:25 194:5,13 195:5 liberally 169:6 lie 119:21 lieu 77:10 life 104:13 light 10:17 lightheaded 180:14 limit 23:13 limitations 128:24 limited 90:23 line 7:1 39:13 73:1 111:19 135:14 166:11,13 link 38:11,17 44:21 linked 48:2,5,7 liquidated 99:15,19 99:23,24 100:6,15 113:10,14,20,21 114:22 115:7,13 116:4,10,22 120:22 125:11 126:2,5,6,12 126:18 liquidating 117:3 list 7:23,24 10:10,23 15:25,25 17:10,10 19:3,4,10 31:10,12 33:11 35:4 39:22 93:12 114:3 116:16 126:19 174:16 listed 11:13 19:10 46:14 58:4 136:12 182:24 listen 105:17 154:5 179:25 listening 189:16 listing 128:18 listings 128:14 129:8 132:16 lists 47:11 literally 8:17 104:22 167:22 Litigation 1:23 little 12:14 59:22 101:21 111:18,19 119:18 127:19 193:22 live 38:11 39:17 lived 104:13 lives 193:9
J Jabouin 28:21 Jaclyn 2:5 4:7 Jennifer 2:9,16 job 61:12,15 62:14,16 62:19 63:18 65:17 66:10,24 67:8,19 101:15 105:4,24 122:7 123:10 jobs 117:23 122:4 John 176:18 joined 15:18 38:2 joke 139:23 Josiah 2:15 Judith 2:14 juggle 203:3 July 27:18 58:20,20 58:25 95:24 158:21 161:20 169:11 177:7 181:12 June 6:13 36:7 43:4,5 87:8 88:8 95:19,20 95:23 96:12 100:21 133:21,22 147:6,7 158:7,22,24 162:2 171:14,16,16,17,19 171:19 172:9,9,18 173:6,7,7,10,15 174:19 175:16,17 177:11 178:5 191:10 192:14 195:10,15 196:3,6 196:11 200:3,12,25 201:1,2,3,5 205:11 junior 17:7	K Kathleen 125:16 Kaufold 92:5 Kayla 199:23 KC 1:15 keep 8:16 22:5,7 32:9 32:11 52:18 56:21 63:4 71:7 80:16	L lab 143:7,22 147:14 147:18,22 148:1,3,4 148:6,7,8,12,15,24 labs 143:7 144:22 145:2 148:10 149:3 lack 53:17 183:6,22 185:13,23 Langan 125:16 language 39:20,20 40:16 42:2 77:2 159:22 large 103:7 119:2 150:24 205:17 larger 24:13 59:3 largest 164:4 late 19:1 60:19,22 latest 92:4,4	L Lauderdale 1:18,24 119:2 Laura 2:11 38:12 178:8 lax 56:4 layperson 54:19 lead 31:15 leadership 106:4 122:2 172:6 leads 96:6 leans 119:23 learn 115:22 153:17 learning 2:16 9:22 leave 12:4 62:1 81:15 155:23 157:19 163:16 165:6 178:22 186:13 193:25 194:13 leaves 38:19 62:15 186:17 leaving 163:22 led 137:20 left 30:24 31:3,4 33:10 103:13,15 146:7 150:1 187:3 192:4 200:25 201:4 leftover 30:20 32:20 legal 39:11 113:5,9 113:15 116:25 117:1 159:21 192:17 193:21 legislative 7:11 length 144:4 Leo 107:5 Leonardi 150:20 let's 8:22 26:1 40:11 41:22 50:4 52:1 66:6,14 82:4 84:1 112:10 164:16 166:11 175:15 196:24 203:25 letter 133:20 141:5 level 39:24 122:3 129:16 131:23 187:19 leverage 193:12 Lew 2:6 4:3 22:20 26:20 27:12 31:24 32:24 49:20 82:15 82:24 83:2 132:25 142:17 143:2	L Lauderdale 1:18,24 119:2 Laura 2:11 38:12 178:8 lax 56:4 layperson 54:19 lead 31:15 leadership 106:4 122:2 172:6 leads 96:6 leans 119:23 learn 115:22 153:17 learning 2:16 9:22 leave 12:4 62:1 81:15 155:23 157:19 163:16 165:6 178:22 186:13 193:25 194:13 leaves 38:19 62:15 186:17 leaving 163:22 led 137:20 left 30:24 31:3,4 33:10 103:13,15 146:7 150:1 187:3 192:4 200:25 201:4 leftover 30:20 32:20 legal 39:11 113:5,9 113:15 116:25 117:1 159:21 192:17 193:21 legislative 7:11 length 144:4 Leo 107:5 Leonardi 150:20 let's 8:22 26:1 40:11 41:22 50:4 52:1 66:6,14 82:4 84:1 112:10 164:16 166:11 175:15 196:24 203:25 letter 133:20 141:5 level 39:24 122:3 129:16 131:23 187:19 leverage 193:12 Lew 2:6 4:3 22:20 26:20 27:12 31:24 32:24 49:20 82:15 82:24 83:2 132:25 142:17 143:2

lobbying 121:2	lot 24:11,14 52:15	59:24 60:3,14,17	162:5,11,17,20	66:25 86:24 126:9
lobbyists 121:2	56:9 58:18 60:7	63:3,20 64:5 65:1,6	163:2,6,12,17,23	151:10,15,16,24
loggias 131:3	69:1 84:24,25 87:7	65:18 67:4,6,21	164:19 166:6,22	153:8 170:22,22,25
long 15:20 23:9,9	88:15 103:1,22	68:2,9,15,18,23,25	167:8,12,14,21	189:8
57:22 64:19 71:1	104:1 108:12 114:5	69:2,6,12 72:2	168:10,18 169:3	man- 63:18
86:13 87:17 102:7	118:25 130:17	73:16 74:23 75:4,21	170:3,11 171:16	managed 86:10
102:16 103:3 108:6	150:15 153:7	76:3,6,8,19,21	172:2,4,8,17,22,25	management 45:24
123:16 142:24	157:21 164:9	77:17 78:18 79:23	173:4,9,15,19,22	83:23 90:23 92:13
143:3 144:11	165:13 197:25	80:7,12,20 81:7,9	174:5,8,11,14,16	121:13 122:4 133:8
long-term 135:3	loud 154:6	81:13,24 82:2,17,22	175:3,9,15,19 177:5	181:5 183:10
142:7 151:11	love 153:21	83:1,4,13,16,19	177:10,13 178:3,11	184:13 185:17
longer 7:3 29:18	lovely 137:4	84:1,4,10,15,18	178:14,25 179:4,16	186:14 187:15
30:14 71:11 91:1	low 190:10	85:24 86:3 87:10	179:22 180:2,12,14	188:9 192:5
134:3 153:8	lower 122:3	88:18,20 89:1,5,13	180:19 189:13	management's 67:16
longers 80:5	lower-level 60:25	89:18,20 92:3,11,15	190:6 191:15	manager 2:9,10 67:2
look 7:12 10:7 15:4	Lynch-Walsh 2:3 3:3	92:18,21 93:1 94:20	192:20,24 193:7,24	84:7 85:10 88:25
16:7 21:8 33:23	3:9,20,21 4:11,15	95:1,5,20,25 96:2,8	194:3,5,11,19,23	92:9 128:2
38:4 45:7 60:6	4:21,24 5:1,3,11,23	96:10,13,15,22 97:6	195:1,7,16,19,22	managers 88:21
61:19 66:14 85:4	6:1,5 7:14 8:7 9:3,9	97:16,21 98:25 99:3	196:5,8,10,20,22	manner 44:1 59:6,17
89:16 91:24 98:9	9:13 10:7 11:9,12	99:6,11 101:18	197:5,10,13,21	manual 63:1,7,15,18
122:23 131:25	11:19 13:1,7,10,14	103:22 104:12	198:1,3,9,16,22	63:22 64:8,10,10,17
139:9,16,16,18,21	13:19 14:7,20,22	106:2,24 107:4,10	199:8,24 200:2,18	64:20 65:7,11,16,17
148:15 160:17,23	15:7,9,19,24 16:9	107:12,14,19	201:7,12,15,19,21	65:25 66:1,23,24
161:4 168:16	16:11,14,19,25	109:20 110:1,6,17	202:3,9,14,16,22	67:11,25 73:4 75:3
174:24 178:3 181:6	18:12,25 19:6,13,16	111:4,7,10,15 112:2	203:5,10,16,20	75:4 76:3,5,7 77:10
181:11 182:8	19:20,24 20:3,12,17	112:10,15 113:4	204:1,3,8	77:11,12,15 78:7
185:13 188:7 191:7	20:21,25 21:11,15	114:1,8 115:5 116:9		Manuel 2:17
198:11	21:18,21,25 22:3,6	116:19 117:25	M	manufacturer 138:25
looked 68:8 93:5	22:9,15,25 24:2,21	118:4 120:1,5,8,13	M/WBE 124:3	139:12
130:20 147:15	24:23,25 25:3,6,9	120:17,20 122:17	ma'am 22:25 29:21	Maplewood 99:4
179:5 182:4 185:14	25:24 26:7,9,13,20	123:3,5,22 124:21	31:9 45:13 99:5	MAPPS 132:10,15
197:23 198:10,14	26:25 27:10,12,16	124:25 125:22	128:1 144:25	135:15
looking 18:21 35:15	27:21,24 28:3 29:2	126:2,14 127:2,12	157:25 164:19	March 162:9
36:20 37:6 38:10	29:15,19,25 30:4,9	127:17,21,24 128:3	Madam 3:11 29:3	mark 2:15 98:6
40:17 51:3 58:17	30:13,18,25 31:6,9	130:12 134:8,13,16	30:3 43:21 44:16	199:23,24
59:2,7,19,21 65:18	31:21 32:3,9,12,24	135:4,7 136:12,21	45:11 59:23 77:16	marketing 190:15
86:17 90:14 91:12	33:20 34:4,11,15,17	137:3 138:4,6,13,19	83:6 104:17 107:21	Markham 151:20
110:22 112:24	35:2,11 36:1,22	138:21 139:14,20	107:25 110:14	Marte 2:14 6:16,18
134:5 136:5 137:8	37:9,19,22 38:21	139:24 140:12,18	152:14 153:20	7:1,5,12 28:24 29:1
159:5 160:10,16	39:2,7,17 40:11,25	140:21 142:5 143:2	155:12 157:24	29:3,17,21 30:1,7
165:2 166:9 177:21	41:3,22 42:9,16,20	143:13,18,20 144:1	160:15 164:18	30:11,16,23 31:1,14
183:10 184:2	42:23 43:5,7,12,22	145:19 147:7	166:4,5 168:25	31:18 32:5,14 35:9
186:10 188:5 197:1	44:5,17,22 45:9,12	148:17 149:8 150:7	180:10 195:13	64:4 68:5 75:2
198:13 202:10	45:20 46:1,4,10,16	150:9,21 151:4	198:15 201:6	76:18 77:16 162:3,9
203:12,13	46:18,20 47:1,3,7	152:5,9,15 153:4,24	main 102:14 128:7	162:12,15 163:22
looks 39:7 141:20	47:15,21,24 48:7,10	154:5,13,18 155:13	maintain 41:23 54:16	164:18,20 166:8,14
175:16	49:19 50:4 51:1,3	155:20,22,24	maintained 36:18	167:1 168:3,14,16
lord 17:8	51:15,25 52:6,11,16	156:14,17,21,24	maintaining 92:6	168:20 169:1,16,18
lose 18:1	52:22 53:2,15,20	157:4,11,14,20,25	major 146:18 200:13	169:22 171:22,23
loss 34:10	54:5 55:17 56:6,16	158:3,5,10,20 159:1	making 20:11,24 36:6	171:23 172:6
lost 190:22 193:12	57:2,5,8 58:2,6,15	159:18,23 161:17	42:16 57:15 61:21	177:23

Mary 2:2 3:18 18:25 22:20 26:7 46:16 47:15 52:7 53:18 59:11 68:15,23,25 82:20 84:19 123:5,5 130:12 135:20 138:7 156:22 162:21 178:24,25 179:22 180:19 189:13 194:3 master 147:2 MasterCard 69:20 match 66:4 matched 9:6 matches 9:24 124:15 material 25:15,16 51:10 materiality 51:4 108:24 matrix 93:15,17 94:24 matrixes 138:1 Matt 199:21 matter 5:13 44:2 61:3 61:13 matters 112:14,21 Matthew 2:17,25 84:8 max 99:15 maximum 115:6 Mayersohn 2:3 3:22 3:23 4:22 5:10 6:16 6:20 7:3,8,13 14:3 14:11,21 15:4,8,10 15:20 16:2,16,21 24:20,22,24 25:1,5 25:8 26:8,19 27:9 27:20 29:4 51:24 68:3,4,12,15 69:6,8 69:9,13 70:8 71:20 72:3 73:19 74:25 75:8 76:13 79:22,24 80:9,18,20 83:21,24 84:3 116:25 117:17 140:25 141:5,9 156:11,23,24 157:9 157:13 162:23 163:3,9,13 166:20 166:23 167:3,10,13 167:17 172:3 173:8 174:10,13 175:23	176:6,11,22 194:17 194:22,23 196:25 197:8,11,18,24 198:2,6 203:1 Mayersohn's 29:5 McFatter 148:6 McGladrey 133:14 McIntyre 125:15 mean 11:19 15:11,13 25:3 32:3 42:6 45:14 54:1 56:11 57:25 63:2 69:25 73:22 74:1,4,10,11 75:8,13,17 76:20 86:18 87:1,17 88:14 88:16 89:2 101:25 109:1 121:3 137:6 138:10 141:9,21 145:4 154:19 159:14 161:22 164:11 170:18 173:17 176:24 189:24 195:16 197:3,12,24 198:6 200:16 203:2 Meaning 175:3 meaningful 125:1 means 34:1 50:14 87:22 95:12 122:22 meat 164:1 media 106:7 mediation 184:13,14 184:17 187:9 medical 186:13 191:24 medium 176:21 Medvin 2:4 3:22,24 3:25 18:10 52:4,5 meet 158:19 201:22 meeting 1:7 3:4 5:8 5:18 6:21 9:11 27:6 31:22 35:13 43:5,8 45:16 57:16 88:7 93:7 100:21 124:24 125:10 126:20 130:24 131:14 136:11,20 163:7,10 171:14 172:19 173:5 175:1 176:2 176:15 177:7,11 178:5 195:14 197:6	200:10 201:18,19 204:11 meetings 5:17 76:25 132:2 137:17 141:13 154:16 176:14 202:17 Meloni 2:18 84:16,16 85:2 92:8,14,17,20 92:23 95:19,24 96:1 111:11,17 115:8 139:9 140:5,15,20 140:23 141:2,7,18 141:25 142:4 member 149:24 160:5 190:21 members 2:1 6:3 44:19 59:5 81:4 190:11 197:17 memo 102:17 memorialized 133:18 mention 84:23 130:19 mentioned 76:24 96:25 100:20 102:25 129:17 143:6 149:12 182:7 mentioning 155:16 170:4 Menzul 4:1 Meo 3:16 174:22 197:3 198:3 Meo's 199:18 mere 104:19 105:3 messaged 203:18,18 messages 185:24 messed 110:17,18 Messier 107:5 153:24 met 165:16 MGR 2:20 Miami-Dade 164:5 166:12,13 Miami-Dade's 165:13 166:18 mic 70:5 85:25 Michael 125:15 microphone 111:15 111:16 130:15 180:2,3 Microsoft 11:6 middle 61:19 170:20 million 50:14 147:18 147:19,19 160:7	170:4 millions 109:8 mine 37:22 minimized 107:25 108:1 minimizing 110:10 minute 5:11 38:24 46:6 minutes 5:7 13:6 26:16 27:1 59:4 81:3 111:12 132:1 166:17 178:22 minutia 103:23,24 missed 98:6 101:21 missing 54:14 61:22 85:22,23 174:14 mistakes 147:13 mitigate 100:17 104:11 modified 133:13 modify 87:16 159:22 modules 90:6 183:15 183:16 187:4 mom-and-pop 98:6 moment 105:6 177:9 money 15:23 18:15 21:9 30:21,22,24,24 31:1,3,4,12 32:1,13 32:18,21 33:3,9,10 34:19 35:19 51:5,8 70:13 75:9 79:20 98:5 101:14 103:17 104:1,3,19,19 106:7 106:22 107:13 108:6,12,15,17 109:13,15,18 110:7 111:24 113:17,21 120:6,9 148:12 160:5,21 161:8,15 170:12 188:19 189:20,21 monies 103:10 104:6 106:21 108:22 180:9 190:2 monitoring 5:24 27:18 46:22 55:1,11 89:7 month 52:18,20 54:3 55:3 60:20 92:7 94:6 147:5 157:7 162:6,14 168:3,6,7	168:7 monthly 55:12,12 94:8,11 96:23 97:11 116:20 months 59:14 61:23 61:24 74:17 77:7 102:6 109:9 114:13 morning 36:12 44:13 44:24 45:16 60:18 Moss 119:3 motion 4:22,22 5:8,10 6:10,14 7:16,17,19 15:3 20:10,24 21:1 21:13,20 26:17,18 27:2,6,17 28:13 36:6 53:24 60:12 77:4 80:17,18 108:20 125:19,21 126:10,22 149:6 152:12 156:9 157:5 162:1 175:22 194:1 194:17 195:2 motions 5:20 20:13 27:4 126:15 196:10 motivates 193:9 Motiwala 2:14 13:23 26:2 36:11,12,12 37:2,8,12,17 38:15 38:22,25 39:9,11 40:10,24 41:2,12 43:4,6,11,24 157:23 158:8,14,23 159:20 164:24 165:15,25 177:18 178:2 move 28:14 61:24 67:6 69:12 87:6 123:6,23 131:8 156:1,17 160:21 169:11 178:21 182:11 195:13 201:1 moved 22:20 26:6,7 26:20 27:9,10,20,21 80:20 112:4 126:22 156:22 162:20 177:7 192:5,15 194:2,3,21 movement 119:23 moving 40:14 43:19 81:19 94:15 127:5 192:16 196:16
--	--	---	--	--

202:23 MSD 24:14 109:11 multiple 10:12 11:3 11:21 19:11 146:6 151:5 196:16 multiples 11:10 music 190:22	125:12,19 126:3,5 128:9 147:21 149:6 149:22,23 152:5 156:6 157:19 160:1 160:13,17 161:4 162:18 163:7 169:25 173:4,9 174:11 179:7 193:20 194:1 195:8 196:14,15,17,21 201:23,25	nice 119:20 204:2 night 39:8 46:25 146:3 164:8 nine 17:12 81:21 147:15 150:8,9 155:16 185:13,22 nineteen 17:14 no's 137:25 nodding 59:3 64:3 108:10 non-BSC 65:5 non-spendable 40:7 41:18 Nonathletic 17:5 noncertified 124:5 noncompliance 186:8 189:5 nonrecurring 161:23 nope 5:12 13:3 81:14 normal 39:21 normally 74:16 202:16 Northeast 127:7 133:1 142:16,18 143:3 147:19,21 149:11,21 151:17 151:18,18 155:6 not-resolved 183:20 Notary 205:17 notation 132:17 note 35:4 94:14 108:11 123:9 132:6 132:25 142:10 182:13 noted 85:5 87:13,25 102:1 131:10 notes 36:23 52:13 66:24 82:12 198:5 200:9,17,19 205:10 notice 9:10 21:19 176:16,24 noticed 91:14 147:3 notification 176:12 176:23 noting 145:23 Nova 20:21,22 25:3,4 148:5 November 58:24 87:18 181:15 NTP 98:18 101:8,8 114:24	number 23:7,10,12 23:13 24:1,19 33:21 33:22 47:24 50:15 50:21,23 52:19 62:5 94:9 100:15,16 105:8 108:3 113:23 113:24 120:25 121:1 123:13 129:1 135:16 142:10 152:23 160:17,25 161:5 164:2,3,4,6 184:10,19,20,21 185:1 186:8 187:23 188:10 numbers 14:13 122:10 148:16 155:20	25:18 37:5 40:14 45:1,12,23 81:24 82:9,10,24 83:5 84:1,12 89:20 92:15 118:20 125:6 135:6 136:17 149:8 179:4 180:12 okay 3:24 4:15 6:1 7:8,14 9:9,13 10:7 11:19 13:1,3,7 14:11 15:24 16:9,18 19:19,22 20:1 22:6 22:8,15,25 25:9,25 26:15,20,23 27:1,10 27:17,21,24 28:4 29:25 30:8,18,25 31:10,19 35:3 36:5 37:5,17 38:7,10 39:17 40:3,5,11,14 40:15,25 41:2,22 42:19,20 43:9 44:5 45:8 46:17,23 47:1 47:7,15,23 48:10 49:15,19 50:4,22 51:1 52:1 53:21 55:18 57:4,8 60:10 63:20 64:6,9 65:6 65:13 67:4 68:4,20 69:9 70:10 80:12,20 82:12,21,25 83:13 84:18,19 86:16 87:1 87:3,5 88:9,17 89:1 89:5,20 92:15,18 93:1 95:1,5 96:10 97:16,21 98:1 104:9 108:22 109:4,6,11 109:23 110:1,4 112:10,15 113:2,4 114:1,15 115:4 116:6,8 117:25 118:5 120:17 123:3 123:22 125:4,22 127:5,17 130:16 138:13,22 140:8 141:9 142:5 145:1 147:8 149:17 152:9 152:15 153:15 155:12,24 157:14 157:16,20 167:14 167:21 170:11 171:4,20 172:8
N			O	
N 138:17,22 Nakia 2:9 name 11:22 12:3,3 19:10 79:5,7 83:8 83:10 127:25 128:2 141:4 179:12 names 8:10 10:13,14 94:16 179:7 Nathalie 2:3 3:20 18:24 21:20 83:15 88:12 110:19 152:11 154:20 nationals 18:14,20 nature 183:20 Naylor 2:6 4:3,4,20 21:5 26:18 27:11 30:3,5,8 31:25 32:7 32:10 35:22 38:6,8 45:1,6 46:7,8 49:21 50:2 81:6,8 82:16 83:3 143:4,17,19,24 144:2 145:5 149:7 149:10,17 150:8,10 150:23 151:25 152:8 155:18,21,23 157:19 194:4 195:6 near 148:5 necessarily 41:19 130:21 169:24 need 5:8,20 6:2 7:10 11:15 17:24 18:3,7 18:15,18 19:13 26:4 26:16,17 27:2,17 31:16 33:12,15 43:7 49:19 54:18 61:12 63:13 65:14,21 67:6 74:3 76:16 78:2 80:17 81:1 91:12,24 92:3 100:7 101:18 108:15 109:5 110:25 114:2,6 118:16 120:13	needed 15:12 48:4 90:7 188:16 needs 23:13,14,21 41:7,10 55:10,11,13 73:1,6,10,13 79:16 79:16,17,18 101:11 108:17,24,25 128:15 129:2,24 135:15 136:17 146:20,24 147:1 150:25 151:12 152:3 172:15 negative 70:24 71:4,4 negotiation 182:21 net 191:16 never 4:18 8:20 17:16 28:23 30:20 54:24 64:6 67:11,23 68:11 70:21 89:14 90:12 90:19 109:23,24 131:5 147:1 151:10 154:5 177:19,24 188:1 190:23 193:23 new 55:14,14,15 58:20 63:17 71:12 71:18 77:3 80:5 83:10 103:14 117:7 138:7 145:17,17 148:19 150:11,16 150:22 151:22 152:7 180:24 181:18,20 182:4,5 183:10,11 184:3,7 184:22,23 185:4,15 186:22,24 187:1,22 188:11,22,24 189:1 191:20 newspaper 176:8 nexus 15:5 16:3		o'clock 163:16 objective 128:7 obligations 167:19 observation 94:9,12 98:15 123:24 128:25 153:9 observations 90:16 98:2 127:12,18 129:20 145:22 150:18 156:3,14,18 159:24 179:9 186:23,24 187:22 obtaining 189:8 obviously 18:8 69:14 80:1 85:8 123:18 137:10 144:4 151:1 152:19 158:19 165:18 OCA 2:8 occasions 133:10 occur 171:5 occurred 129:11 137:20 October 106:12 off-line 201:22 offer 150:14,14 offered 150:15 office 2:7 43:10 67:9 91:11 126:16 officer 2:15,15 192:4 oh 5:11 13:17,24 17:8 17:8 20:3 22:5,8	

173:15,22 175:8,11 177:12 178:3,11,20 179:23 180:18,21 182:18,25 191:15 194:19,24 195:19 195:22,22 196:9,12 196:15 200:6 201:14,20 202:9,19 203:16,20 204:3,5 old 9:21 42:24 56:2 96:13 98:23 104:21 146:13 155:25 188:13 Oleg 2:18 Omar 2:19 omissions 113:22 114:11,16,17,20 onboard 102:20 once 45:4,5 54:13 118:10 144:11 149:17,18 155:9 158:18 175:6 198:14 one-hundred 64:20 one-week 66:23 one-year 59:10 ones 52:12 54:13,14 58:11 87:24 133:2 135:17 142:20 169:20 187:12 ongoing 90:2 184:14 online 4:12 44:21 54:14 70:11 150:6 onsite 149:14 onward 34:17 open 23:4 87:12,18 88:1 opened 23:10,15,22 operate 14:13 operating 61:6,8 62:19 64:21 operation 61:6 62:18 operational 149:23 Operations 2:10,14 2:16,17 opine 67:12 152:18 153:2 opined 141:3 opinion 165:18 171:9 176:13 opportunity 150:4	opposed 5:1 25:24 26:14,25 27:16 28:3 32:4 51:15 69:24 71:23 81:13 117:6 127:2 157:4 194:11 195:1 order 3:5,6 57:9 68:25 69:5 73:15 98:18 100:17 101:10 188:19,20 orders 87:15 88:5 100:12,19 101:23 102:16,19 103:7,14 112:8 org 55:15 91:15 organic 139:4 organization 73:11 109:6 119:14 organizations 14:12 16:15 24:6 original 135:15 136:16 147:3 181:6 183:4 originally 136:10 182:15,18 ourself 160:22 outlined 77:14 outlines 77:12 outs 35:25 outside 14:12 15:17 122:9 outstanding 192:22 overall 93:22 overbillings 180:6 overdue 91:10 overlooked 74:21 Overseeing 89:3 oversight 16:10,13,16 overspent 122:11 overview 56:15 owe 177:18 192:20 owed 190:3 191:16 owner 101:4 <hr/> P <hr/> P-card 73:24 74:20 74:22,23,25 75:1,2 75:6,17,25 76:11,22 76:24 77:2,5,12,21 78:6,10,21 80:2,4,5 P-cards 73:21 75:23	p.m 1:11 204:9,12 packet 37:19,20 38:5 46:14,15,24 47:4 48:6 packets 48:7 81:21 page 83:18 84:19 85:4,11 87:10 90:16 90:22 93:9 96:6,7 97:10 98:14,15 99:1 99:2 132:7 138:4,8 138:8,11,19 145:22 147:15 152:17 156:4,10,11 181:9,9 181:10 182:10,12 183:2 186:17,17,22 188:10 pages 85:11 136:9 198:25 paid 70:11 98:7 105:2 125:2,3 185:2 188:3 188:8,16,16,18 192:22 193:10,23 Panthers 15:22,22 paper 7:15 72:10 paperwork 88:13 paragraph 39:22 182:13 Pardon 42:9 81:7 83:1 175:19 part 23:3,7,11,15,23 24:16 48:5,20 63:23 63:24 65:9,14 76:25 86:23 89:16 91:17 106:17 116:4 122:12 128:20 129:22 130:4 135:23 136:1,3 137:7 140:14,15,16 142:2 145:24 149:11 161:24 165:9 171:1,2,2 181:19 191:14 192:19 202:6 partially 87:8,8 particular 23:17 79:6 99:18 130:20 181:1 188:17 partly 144:6 partner 179:13,14 party 20:23 152:25 154:3	pass 7:18 63:7 passed 28:18 136:8 169:8 Passes 25:25 patch 200:4 Pavel 4:1 pay 70:17 72:18 115:16 120:2,4,10 123:1 124:14 pay- 97:1 pay-to-play 20:20 payable 193:8 paying 72:14,14 81:16 98:4 120:15 123:15,16 188:13 payment 70:11,12 105:1 121:22,22 124:10,11,12 192:16 payments 99:19,25 100:4 105:5 pays 73:10 PCG 118:7 179:18 180:23 181:3,20 182:8,14,19,21 183:11 188:14 191:9,14 192:8 193:19 194:20 195:3 PDF 44:20,20 PDFs 90:8 peer 178:18 peeve 73:21 peeves 46:5 penalization 115:12 penalize 115:12 people 9:22 51:18 54:6,9 56:4 58:19 59:3 63:11 67:14 72:8 77:23 83:8 84:5 90:7 95:6 105:18 111:18 117:1,22,22 119:4 119:22 120:2,10 122:8 123:10,18 144:20 156:7 173:10 189:17 190:11 193:9 199:2 201:22 people's 142:24 peoples 165:11	per- 78:24 percent 36:18 37:1,1 37:3,4,12,21,23 38:18 39:1,16 40:19 50:12,13,16,16,19 50:20,21 64:20 69:21 70:16 72:25 73:2,6 121:4,5 124:5,9 158:11 162:10,11 167:16 167:22 168:9 169:6 169:13,15,20,24 170:2,15,22,23 171:10 183:13 189:5 203:11 percentage 50:8,9,9 50:10 124:3,4 percentages 39:14 Perfect 13:7 perform 61:12 89:10 128:6,8 performance 87:2 performed 145:24 period 53:12 93:23 114:25 142:15 161:8 202:12 periodically 78:25 permanent 151:17 Permission 22:13 permit 71:22 person 13:4 17:17 26:4 54:19 61:7 62:2 63:17 74:19 78:6,19 79:7 82:20 85:3,15 87:4 125:15 150:1 173:12,13,15 173:21 174:2,3,5,20 175:4,19,20 177:15 178:5 191:21 199:6 201:18,19,25,25 personal 73:21 74:12 75:14 186:4 187:10 190:9,12,16,24 personally 20:6 perspective 10:21 78:14 184:9 186:11 pertains 28:7 184:11 pet 46:5 73:21 Peter 2:5 4:9 63:9 118:1 petition 24:4
--	--	--	--	--

phase 93:16,19	95:8 96:4,16,18	77:5,11,22 78:11	25:23 26:12,24	102:1 104:18 108:6
Phil 92:5,5,8,23	147:2 195:9,14,19	79:11,16 81:22	27:15 28:2 81:12	117:9 122:6,7
Phillips 2:15 10:17	200:21 201:1	122:22 158:18,19	127:1 157:3 180:11	126:14 148:22
11:5,11,17 191:13	planned 105:14	163:1,4 164:15,16	194:10,25	151:8,9 157:16
191:18 192:22	planning 94:14 142:7	164:22 167:15,16	presentation 142:1	177:11
193:1,15	145:25 151:11	169:5,8 177:7	197:20	problems 59:2
phone 13:18 190:12	158:6 165:8 178:5	178:16 183:22,25	presented 36:15 37:2	118:11 142:18
190:13,14,16,18,22	178:17 200:24	183:25 186:3,5,9	39:15 133:11 198:4	151:4,5 190:24
190:24	plans 146:3	187:10 189:1,4	200:14	procedure 61:6,9,15
phoned 4:12	plant 132:20	190:8,25 191:1,7	presents 190:23	62:14
phones 190:13	Plantation 106:6	203:23	press 176:25	procedures 61:22
phonetic 92:24	platform 7:11	policy-development	presume 107:15	62:19 64:21 66:4
105:17 140:21	play 188:12	24:16	124:3	89:12,17 121:20
photographs 142:14	please 3:7,10 83:16	poll 173:9	pretend 141:22	proceeding 195:6
photos 141:17	180:16	poof 34:20 148:25	pretty 73:16 152:24	proceedings 3:1
phrase 118:12	pledge 3:6,8	poor 18:3	prevent 153:17	15:18 38:2 205:9
Phyllis 2:4 4:5 13:5	plop 12:10	popped 44:8	previous 34:1 76:25	process 31:7 64:18
57:5 63:15,22 80:19	plus 30:1 170:4	portables 115:17	102:16 181:2 184:4	69:19 70:25 75:5
115:2 118:1 125:23	PMOR 89:9,23 90:24	position 9:21 57:23	185:5 186:21 192:4	79:17 102:7,8,16
141:10 142:17	91:1,3 93:10 94:6	61:14,24 62:3 64:23	192:18 193:5,9	103:3 120:10 122:1
162:17,21 175:18	97:5 102:17	66:16 91:14 112:12	primarily 46:2 189:6	124:16 133:22
177:16 194:21,22	PMR 101:11	153:10	primary 89:10	176:5,7,8 182:16,19
194:23	pockets 33:10	positions 94:18,24	prime 124:1,10,11	184:17 185:16,17
Phyllis' 21:23	point 15:5 17:1 29:12	positive 108:9	principal 24:8 80:2	186:6 188:17 189:7
physical 46:9	36:20 55:7 57:19	possibilities 178:9	143:5,6,21 144:4,19	191:3
physically 178:10	63:16 68:2,11,22	possible 19:4 31:11	150:19 152:2	processes 54:7 176:7
pick 61:8 130:22	73:23 100:6,14	33:5 34:7 38:20	principals 10:12	processor 70:11,13
143:23 145:16	101:9 105:15 109:9	59:25 109:19	54:16 148:22	proclaiming 154:1
picked 58:20	123:7 125:4 138:16	172:20	Principles 40:4	procured 182:21
picking 72:12 85:8	146:15 151:21	possibly 188:7	printed 38:9 48:11	procurement 121:18
87:4 164:12,13	160:9 166:22 182:9	posted 98:17	132:23	181:14 182:24
picture 119:10 140:3	189:10 196:11	potential 126:6,19	printing 170:12	183:7 192:1,17
pictures 132:22	pointed 63:22	185:7 187:7	prior 5:17 13:11	193:21
139:17 140:8 145:8	pointing 38:22 63:4	potentially 99:15	86:11 87:6,6 94:9	produce 10:23 11:1
piece 59:20 61:22	points 81:5	146:8 161:20	98:15	93:8
114:17 142:7	poised 146:7	193:15	prioritized 191:2,4	produced 10:18
pieces 7:14 67:17	Police 119:2	PowerPoint 130:24	priority 107:15,18,20	professional 165:19
192:15,16,18	policies 66:4 121:20	136:8 140:9	107:22 142:12,13	proffered 29:9
place 9:19 15:1,8	159:19 164:23	PowerPoints 132:2	187:18,19	program 5:24 27:3,8
55:8,11,12 61:4,22	165:1,12	practice 53:16 54:12	Pritykina 2:10	42:2 83:22 88:21,24
62:2 63:17 65:23,24	policy 12:21 13:23	54:15,23 56:20 63:4	privileges 80:3	89:2,4,25 90:10
66:5 78:9 80:14	14:4,6,10,24 15:1,6	64:7,11,23 67:16	proactively 112:24	91:3 93:22 94:24
121:8,10,20 156:20	20:6,10,15 21:3,17	practices 56:2 189:24	probably 17:16 35:1	97:14 102:18
188:25	21:18 22:11,17 24:3	pre-AECOM 85:22	59:22 66:2 73:20	125:13 128:11
placed 29:11 66:22	24:5 25:21 30:5	predated 86:4	75:22 78:22 111:12	129:23 130:8
placeholders 94:18	36:9,14,19 37:3	predominantly 182:3	118:3,4 133:1	147:24 148:7,8
places 16:6	55:10 61:11,14	199:25	154:10 163:7	149:1
Plains 64:24	62:20,23 64:22	preface 152:19	179:25 182:25	programming 148:21
plan 6:12 7:11,17,19	74:24,25 75:5,6,7	prepare 105:9	191:11 202:20	153:14
27:18 28:8,12,22	75:20,24,25 76:4,10	prepared 186:7	problem 23:15 53:3	programs 2:18 84:17
93:20 94:4,5,11,17	76:15,17,22 77:1,3	present 4:8,10,25	62:9 82:3 90:25	progress 46:22 50:9

<p>50:13,17 57:15 76:22 progressive 74:15 prohibit 15:15 project 85:9,12,23 97:20 99:21 103:2,9 104:19,23,24 114:24 124:16 130:24 132:1 133:25 136:11,20 141:8,23 142:11,12 181:20 191:2 projected 93:21 projects 85:5,7,9 87:13 88:22 90:17 90:20 93:22 98:21 99:17,18 100:14 103:13 104:1,7,20 115:16 116:2,15,17 119:1 123:19 129:6 142:12,13 promised 131:13,24 141:23 promises 142:21 prompt 203:11 properly 135:22 property 15:16 proposed 13:23 36:9 158:13 201:1 protect 117:21 protocol 5:15 provide 10:4 11:18 14:16 31:18 65:22 66:7 92:3 93:19 94:23 97:8 105:18 105:24 127:24 129:18 131:11 138:2 140:10 173:14 176:23 183:1 provided 42:12 45:17 48:1 68:7 85:10 94:5,21 124:18 129:8 132:3 138:1 146:23 providing 29:6 94:8 94:16 144:16 provision 22:1,12,19 25:22 prudent 168:1 PTAs 16:5,16 109:6</p>	<p>PTOs 16:16 public 5:5 104:19 108:4 176:16 182:14 205:17 published 117:20 pull 44:15 50:11 97:22 127:8 130:25 157:23 160:7 196:1 pulled 14:23 50:5 97:16 123:25 147:15 165:1 168:4 pulling 85:21 pump 90:20 punted 136:16 Punzi-Elabiary 2:20 purchase 90:5 188:18 188:20 purchasing 75:23 77:1,3 purpose 160:18 181:5 purposes 155:14 183:23 pursue 106:23 pursuing 106:23 112:6 push 151:1,1 163:1,4 197:2 put 7:10 10:12,13 11:22,23 12:2,3 14:25 17:22 18:1,4 19:8 38:5 80:14 94:2,18 95:9,11,12 95:14 108:19 109:4 125:16 150:5 151:21 152:6 159:22 163:25 164:14 165:21 169:5 177:21,24,25 184:4 188:8,25 200:20 puts 70:13 putting 70:24 90:8 148:19 160:16 164:6</p> <hr/> <p style="text-align: center;">Q</p> <hr/> <p>qualify 183:19 184:6 187:6 quantify 60:11 126:3 131:25 quantifying 108:9</p>	<p>quantities 129:9 quarterly 81:20 82:8 83:19 89:14,17 93:16,19 95:2 126:23 127:3 178:18 question 9:25 10:6 17:24 18:2,10 22:24 28:24 29:5 31:8 49:20 56:21 58:14 58:17 60:1,4 62:25 64:16 68:20 69:18 96:9,20 97:13 101:17,20 104:2 112:11,19 113:16 114:7,10 117:1 118:10 132:5 133:3 133:4 135:5 139:7 140:13 145:9 149:8 152:23 153:19 157:24 162:3 166:8 167:8 175:24 177:16 180:13 184:11 188:5 questioned 54:22 questioning 52:9 questions 9:17 37:10 51:21,24,25 52:4,7 63:21 83:3 90:16 98:1,11 114:5 127:13 130:11 133:6 159:7 179:3 179:20 189:12 190:7 191:25 194:15 quick 57:20 118:9 123:4 190:7 quickly 160:21 161:13 175:14 182:11 quit 106:11 147:25 quite 65:25 91:21 106:22 quorum 5:12 13:20 13:20 26:3 125:8 163:10 174:4,25 175:4,7 194:13 196:7</p> <hr/> <p style="text-align: center;">R</p> <hr/> <p>R 205:2</p>	<p>RACI 93:17 95:1 96:17,19 Radcliff 2:11 rainy 160:9 170:4 raise 15:23 16:5 raised 18:6 20:6 raises 161:24 raising 14:17,17 Ramblewood 99:4 rate 187:18 189:5 rates 94:25 rating 160:23,24 rating-type 164:22 ratings 199:17 raw 90:8 re-budgets 167:19 re-purposed 159:2 reached 105:23 152:4 158:15 read 32:14 82:6 89:21 reading 14:4 24:22 38:14 69:22,25 81:4 85:14 86:19 ready 44:11 81:21 163:18 170:19 190:4 real 131:23 151:24 176:24 190:7 reality 62:11 realize 90:23 92:15 realized 196:15 really 20:18 53:11 59:14 63:12,12 73:15 81:4 95:10 100:7 119:9 125:1 143:4 144:14,17 145:13 156:6 159:12,17 160:13 161:4 163:21 200:1 201:24 reason 14:24 60:8,9 69:15,15 70:25 85:16 96:3 97:6 102:14 115:11 121:7,9,10 123:12 153:12 154:21 158:21 159:5 170:15 178:6 183:9 184:12 187:13 201:24 204:4</p>	<p>reasonable 105:25 reasons 9:11 Rebecca 3:14 rebuilt 154:22 recall 142:4 198:17 receipt 74:2,3,6,11 75:14 receipts 109:10,23 receive 46:7 48:18 received 6:22 13:21 100:11 101:7 receiving 7:4 recited 3:8 recommend 21:15 22:14,15,16,17 113:2 159:12 recommendation 21:12 22:14 36:16 37:3 71:12,18 72:4 77:2 156:8 159:20 recommendations 31:16 56:14,19 79:1 99:22 116:14 133:14 156:2,5,6,10 156:15,17 163:18 182:2 187:15 recommended 94:7 recommending 25:20 reconciles 74:10 record 133:6 165:20 172:15 205:10 recorded 72:22 records 71:16 117:13 190:13,18 recourse 18:21 86:11 recover 111:1 112:17 115:11,13,14 117:14 120:21 180:9 190:2,2 recovered 103:16 108:23 111:24 113:17,20 114:11 126:4,4,7 180:8 189:21 recovering 104:3,6 106:21 114:18 188:7 189:20 recovery 126:1 red 67:15 132:13 redefine 147:12 redefining 146:2</p>
--	--	--	--	---

redid 96:22	removed 70:14 97:2,4 137:9,9,13 160:6	83:11,25 179:8 205:16	responded 94:1	revisit 12:20
redo 19:14	renew 53:24 191:11 191:12	reporting 1:22 2:18 2:22 55:5,12 89:7 93:10,13 96:11,24 97:12	responds 112:21	rewriting 39:13
redoing 143:6	renewal 95:17	reports 27:5 32:17,23 48:16 50:6 56:11 84:25 89:14 92:24 94:3,8 114:6 116:12 133:15 136:14 137:16 179:17 199:5	response 3:13,15,17 3:19 4:2,6 5:2 6:10 7:25 28:19 45:24 47:15 48:21 49:16 50:1 74:18,19 95:15 99:12 138:1,15 149:3 187:15	RFPs 117:18
reduce 151:17	renewing 191:13	represent 29:23	responses 46:18 47:16 48:17 49:4,5 49:17,23 138:10	rhetorical 60:3,6
refer 93:16	renovate 134:17 146:17 149:20 154:2,18,19 155:9,9	representative 33:3	responsibilities 65:15 76:16	Rhodes 2:8 3:9,11,14 3:16,18,20,24 4:1,3 4:5,7,9 6:4 7:25 8:2 9:1,7,10 10:2 12:25 13:5,9,11,16 14:9 35:3,12 37:24 38:3 38:7,10,16 42:17 43:21,23 45:3,4 46:5,12 50:24 51:2 57:24 64:9 67:14 68:1 80:2,25 83:6 93:7 112:13,19 113:1 126:11 161:19 171:18 172:25 173:2 174:21 175:8,11 176:4,10,17 177:3,6 177:12 178:8 198:15,17 199:3 200:16 201:6,8,14 201:17,20 202:1,5
referenced 75:23	renovated 146:17	represented 169:14	responsibility 12:24 65:22 67:16,20 78:3 89:11 91:13 101:7	ridiculous 123:2
referendum 168:19 168:24	renovating 135:2 146:5	repurpose 150:5	responsible 75:12 77:23 91:1,18 93:18 101:14,16 102:12	riding 32:6
referred 41:23 181:4	renovations 145:11	request 8:4 31:20 37:14 42:8 65:7 114:25 116:15 126:11,17	rest 106:15 123:21	Riggs 25:13 157:15 163:19 178:21 179:13,15 194:8 195:3 197:7
reflected 59:4 130:21	renowned 119:3	requested 109:9,24 128:5 182:5	restricted 40:7	right 3:3 4:11,17,24 5:3,7 6:5,8 7:22 8:7 13:7,8,21 15:7,19 16:11,19,25 19:12 20:1,17 21:11 22:10 22:12,20,22 25:11 25:13,18,20 26:1,7 28:3,4 32:24 34:13 34:13,15,16 35:2 36:22 37:9 38:11 43:9,15,19 44:2,5,8 48:4,9 49:4 50:17 52:1,7 54:5 56:23 57:1 59:24 61:20 66:13 68:9,19 69:4 76:19 79:24 80:23 81:13,18 82:8,12,22 83:4 84:6,18 85:15 86:24 88:18 89:13 93:1,6,9 95:21,22
regard 175:13 188:21	reoccurring 58:21	requesting 65:11	restroom 196:18	
regarding 69:18 113:10,14 126:12 130:5 181:1,13 186:3 190:9	repair 132:10	require 30:5 139:2	restrooms 145:10,16	
regardless 121:13	repeat 35:9,10 96:3 147:12 187:3	required 29:9 40:5 42:3 85:10 121:12	result 10:19 27:5	
regards 77:19 109:11	rephrase 30:13	requirement 96:11	retainage 100:4 121:4	
regional 2:16 9:23 10:2	replace 145:15 146:16 154:2,17 155:5	requirements 40:1 67:15 93:11,13 96:24 158:19	retained 186:2	
registration 71:7,8,9	replaced 40:15 125:16 131:3 134:17,18 140:14 142:24	requires 102:9 103:2 119:25	retention 185:23	
regret 144:17	replacing 135:2 140:17,24 146:19	reroof 136:2,3	retiring 163:23	
regular 23:7	report 41:17 44:12 44:20 46:22,24 47:12,14,18,18,19 47:25 48:20,20 49:3 49:9 50:7 52:11 82:9 83:19 92:4,19 93:2,4 94:7,11 95:2 95:9,12 97:12,17 113:11 114:4,10,13 118:6 123:25 124:1 124:18,20 125:1,25 126:10,23 127:3 128:23 129:21 130:4,9,16 138:20 139:6,11 146:23 157:2 161:10 181:1 181:3,14,25 183:12 187:16 194:9,16 195:3 205:8	reroofed 138:9	returned 30:2 184:16	
regulatory 62:22	reporting 1:22 2:18 2:22 55:5,12 89:7 93:10,13 96:11,24 97:12	reroofing 128:19 129:11 138:6	revenues 8:10,12 10:24 12:4 72:24	
reimbursed 75:15	reputable 150:5	research 119:25 142:7	reverse 85:18	
reimbursement 186:9	request 8:4 31:20 37:14 42:8 65:7 114:25 116:15 126:11,17	reserve 123:21 167:17	review 28:15 54:18 57:20 64:22 65:16 65:17,18 78:2 85:10 88:4 100:22 102:23 103:2,3,8,13,15 144:17 147:4 159:8 178:18 191:1	
reiterate 45:10 65:7 67:7	replacement 155:8	resolution 182:2	reviewed 39:8 42:12 43:16 54:24 85:12 102:10 103:8 153:11 159:25,25 165:3,4 192:7	
related 5:23 6:10,11 20:13 28:12 47:13 47:16 85:5 115:20 181:13 182:3 183:16 184:20 185:3 186:11	replacing 135:2 140:17,24 146:19	resolved 92:12,16 135:12 183:8 184:12,18,21,25 185:6,25 186:5,15 186:20	reviews 88:4	
relates 64:23 165:11 184:1 188:24	report 41:17 44:12 44:20 46:22,24 47:12,14,18,18,19 47:25 48:20,20 49:3 49:9 50:7 52:11 82:9 83:19 92:4,19 93:2,4 94:7,11 95:2 95:9,12 97:12,17 113:11 114:4,10,13 118:6 123:25 124:1 124:18,20 125:1,25 126:10,23 127:3 128:23 129:21 130:4,9,16 138:20 139:6,11 146:23 157:2 161:10 181:1 181:3,14,25 183:12 187:16 194:9,16 195:3 205:8	respect 110:20	revised 54:24 78:8	
relationship 182:14	reported 40:6,9 41:9 116:20 135:16	respectfully 107:25		
relaying 144:19	reporter 1:21,22 2:22			
release 99:24				
relegate 98:14				
reliving 54:3				
rely 120:23				
remain 139:2 183:15				
remaining 30:11				
remains 61:15				
remember 6:1 58:8 68:6 78:18 123:16 170:3 197:5 199:19				
remind 88:22 175:12				
reminder 142:7				
remit 71:14				
remove 135:22				

96:1 97:10,21,22,24 99:11 101:5 104:9 107:4,10 108:19 109:7 111:7,7 116:10,19,21 118:12 122:17,17 122:18 123:22 124:23 125:8,19 126:9,22 127:3,8 130:12 137:3,22 141:5 143:4,17,19 143:24 144:2 145:19 149:23 150:13 152:8,9 155:22 156:22 157:5,8,19,23 158:5 158:7,10,20 159:23 161:17 162:8,17,20 164:5 168:2 170:19 171:18 172:21 173:11,17,22,24 174:24 175:15 176:22 178:4,12 179:11,17 187:21 190:6 193:25 194:1 194:12 195:1,2,5,12 195:22,25 196:7 197:8,11,18 198:22 199:8 200:2,5 202:6 202:11 203:10,13 203:16,20 204:8 rise 3:7 risk 25:14 51:5 108:21 118:8 187:17 190:10,17 195:7,16,23,25 196:2 197:1 198:21 199:3,10,16,17 200:1 Rob 2:23 179:12 186:9 Robert 2:3 3:22 26:9 26:21 27:10,21 173:24 role 80:5 roll 3:9,12 rolling 29:24 35:18 35:19 rollover 32:19 34:19 roof 91:5 92:9,12 93:3,4 135:24 136:1	136:4,6 137:6 142:18 roofing 92:14 132:12 138:17,22 141:21 147:3,4 roofs 91:5,16,22 131:2 136:10 142:24,25 room 1:16 9:5 13:20 95:6 108:5 135:10 148:16 164:12 165:7 175:7 179:24 202:3 root 53:3 101:19 ROTC 17:8 rotten 59:20 row 132:7,13 RSM 2:24,25 81:19 82:4,5,8 84:6,7,9 85:19 88:20 93:4 113:4 118:6 126:23 127:3,5,10 128:2 152:17 157:1,6 200:4 rule 32:16 50:19 rules 15:21 24:5 29:8 39:23 183:7 run 126:15 135:11 196:17 running 88:21 122:4 137:5 Ruth 2:2 3:12 13:17 174:15,21 Ryan 2:19 64:14 <hr/> S <hr/> S 2:16 S/M/WBE 147:8 SAC 6:8,21 32:10,12 33:15,15,20 35:5,14 SACs 30:9 32:1,18 sake 185:21 sample 85:5,7,9 87:13 119:18 189:6 sampled 189:2 samples 85:12 Santa 34:23 SAP 36:2 sat 104:12 108:2 141:14 save 106:7	saving 32:19 saw 34:19 45:6 119:22 120:9 130:21 132:17 145:3,9 155:18,18 163:22 168:7 171:12 200:25 saying 8:16 10:21 15:1 16:2 24:12 32:5 39:23 42:4 66:14 72:4,9 80:9 81:15 86:20,22 94:21 99:6 101:6 110:10 117:2 138:10 154:7 156:13 159:4,24 164:13,14 166:9 177:20,22 193:14 198:7 201:12 says 8:18 12:21 23:22 37:6,12,21,22 39:20 39:24 40:20,22 41:3 42:3 49:16 61:9 74:11 76:15 80:3 97:10 117:4,9 138:25 152:2,20 167:15,22 169:6 SBBC's 40:22 41:8 42:4 scared 17:25 scenario 110:23 113:6 schedule 90:21 172:1 schedules 147:9 scheme 104:15 school 1:6 6:11,23 7:24 8:9,13 10:23 15:16 17:4,15 18:5 18:14 20:7 21:3,16 22:10,17 23:11,23 24:11,13 25:16,21 27:3,8,18 28:6,11 28:15,16,21 29:16 31:4,12,13 32:22 33:11 35:4,16 36:6 39:25 49:24 51:7,10 57:17,22 58:2 61:7 61:10 62:21 64:22 64:22 69:15 70:14 70:18,18 74:13 77:9 106:6,20 108:4	118:23 119:19 123:17 128:13,18 128:22 130:23 132:20,21 133:11 147:18 148:5,24 149:24 150:6 164:5 164:25 173:18 174:18 175:25 181:18 182:15 200:23 school's 17:23 18:2 23:5,6,10 24:1,18 25:7 28:17 schools 8:25 11:21,22 11:23 12:8 14:16 19:9,10 20:19 23:2 24:9 29:11,22 34:9 34:25 46:14,15 47:11,25 48:17,22 50:15,21,23 51:4 53:23 56:23 58:9 65:2 66:17 80:25 100:1 115:23 123:9 128:10,17 131:22 134:3 135:3 136:23 143:11 144:24 145:14 154:22 155:6 159:2 scope 89:21 128:11 129:12 132:14 136:13 137:7,10,14 137:15,16,24 139:5 139:11 142:3 144:7 181:19 scoped 129:6,23 scopes 128:9,12 129:25 Scott 1:22 2:22 205:7 205:16 screen 10:8 39:18 scroll 138:5 seat 107:16 second 17:21 21:5,12 26:8,19,20 27:11,12 27:17 37:17 77:18 80:19 83:7 125:23 162:18,19 164:4 169:8 182:6,12 187:7 194:15,18 seconded 22:20 26:9 27:22 80:21 126:23	156:23,24 162:21 194:4,5,22 seconds 51:19 secretary 44:3 section 37:13 41:13 129:19 140:16 159:14 199:12 secure 160:22 see 8:22 9:5 10:2 11:2 13:24 26:1 33:7,12 33:18,25 34:3,9,25 38:4 40:11,13,13 42:10,24,25 46:22 49:10 59:3 60:7 65:8,19,20 67:8 74:20 77:23 85:2,4 87:21 88:14 89:14 90:12 93:24 94:1,9 94:10 97:17 120:14 120:17 124:1,12 130:12 131:12 132:12 136:9 138:17 139:10,19 139:21,22 141:16 142:23 146:19 147:5 150:11 155:14 156:7,21 157:6 165:10 170:16 171:5 177:6 179:4 187:20 190:13,14 193:13 193:20 195:5 203:10 seeing 24:9 36:3 37:16 53:11 55:9 95:13 98:24 125:14 seen 17:17 32:12 64:6 67:11,23,24,25 68:5 68:6,11 74:19 119:18 139:24 189:25 190:23 selected 47:11 80:25 123:11 182:19 send 9:10,16 10:20 35:12 45:15 65:25 66:1,10 117:8 139:17,22 172:23 200:16 Senior 172:6 sense 60:6 95:10 197:2
--	---	---	--	---

sent 7:25 8:7 37:24 38:3,25 44:19 45:4 45:15 99:22 109:22 sentences 146:21 Sentinel 177:1 SEPA 183:16 187:24 191:16 192:15 separate 11:8 23:8,24 63:24 75:6,24 77:5 94:12 109:6 separately 14:14 27:7 156:3 187:14 September 58:23 87:12,18 98:22 100:10,11 sequencing 102:5 series 89:25 served 130:7 serves 142:6 service 1:22 14:16 services 2:17 41:19 183:23 184:2,5,8 set 10:15 11:15 28:10 73:3 108:25 122:24 160:5 161:7 169:24 172:13 settlement 193:3,4 seven 17:12 26:3 47:24 seventeen 17:14 shake 91:7 shaking 59:5,16 shame 67:1,2 share 12:7 33:7 72:16 132:22 133:8 shared 6:8 10:16 116:22 Shaw 2:4 4:5 13:6 38:2 45:11,14 57:7 59:24 60:15,18 65:13,20 67:5 72:17 74:22 75:16 76:1,5 76:7,10,14,20 80:19 80:21 81:22 82:1 96:7,9,11,14,21 98:12,13 99:2,5,8 100:2,25 101:6 102:6 103:20 104:10,17 107:18 110:13 111:2,5,16 114:19,22 115:3,24	116:7 118:3 119:25 120:11,21 122:19 125:23 141:10 157:24 158:1,4 159:9 160:12 163:21,24 164:21 165:19 168:12 170:10,14 172:9,21 172:23 173:3,7,13 173:24 177:17 178:24 180:3 194:18 195:13,18 195:21 196:19,21 196:24 202:20 203:25 SHAW(Via 22:2,13 shed 10:17 sheet 166:10 sheets 130:20 Shell 74:5,6 Shelley 2:18 82:10 84:16 92:5 116:23 139:8 141:13 150:3 154:9 155:2 shenanigans 51:7,18 190:17,22 Shim 2:19 shocked 145:3 shoes 159:9 163:25 shoot 125:6 short 21:20 22:7 shorter 165:13 Shorthand 205:16 show 6:2 93:4 136:10 136:24 159:11 165:21 showed 8:8 128:19 130:17 showing 14:1,2 134:5 shown 134:24 183:8 shows 38:17 119:17 131:2 137:22 side 11:1 90:2 91:22 sign 76:16 significant 32:19 144:7 signing 189:3 silliness 90:9 similar 16:4 35:23 166:25 167:1,1,5 186:9 199:13	simple 73:12,12 110:18 126:10 single 156:10,11 sir 6:15 43:22 149:16 sit 32:10 79:5,7 150:17 site 58:8 132:8,13 138:16,22 176:3 site-wide 132:9 135:14 sitting 45:22,25 57:18 74:1 190:15 196:16 situation 188:11 six 11:23 17:12 26:3 61:23,24 74:17 87:13 109:9 129:20 134:10 135:9,11 164:4 174:16 184:21 sixteen 17:13 size 150:12,13 skepticism 41:25 skipped 96:7 slated 154:22 155:7 slot 203:22 small 29:14 106:5 151:24 smaller 151:10,13,19 SMARSH 186:1 SMART 130:7 140:14,15 154:1 smell 31:6 Smiley 192:6 Smith 2:19 64:12,13 64:14 65:3 80:1 199:23 snapshot 44:14 sneeze 73:24 software 91:19 181:5 182:23 183:20 184:7 187:6 188:4 191:21 192:10,12 softwares 191:23 192:3 solicit 8:24 solicitation 182:19,22 Solutions 138:23,25 139:11 140:25 solve 177:10 somebody 9:17 12:5 55:21 59:13 62:1	69:20 71:23 72:8,10 72:12 73:22,22 74:9 75:10,12 78:18,19 101:11 117:10 119:24 155:4 164:7 someone's 51:7 somewhat 61:5 sooner 171:5 SOP 90:22 sorry 13:16 29:8 34:5 35:9 36:25 46:11 75:16 82:2 84:12 86:1 88:8 96:7 98:14 101:2 102:8 104:17 106:1 138:7 143:2 160:14 167:10 179:4 180:12 199:24 sort 11:4,25 19:8 36:4 37:10 75:6 81:1,15 127:9 145:19 148:24 sorting 12:13 sound 90:5 sounds 114:1 125:12 151:18 sources 144:16 South 1:23 Southeast 1:17 space 202:4 speak 42:18 57:14 118:10 143:10 159:11 160:14 speaking 11:5 36:10 83:12 149:25 speaks 28:11 148:21 Spec 2:11,11 special 5:18 27:6 43:8 163:7,10 195:14 197:5 200:9,9 Specialist 2:10 specializes 112:13 specific 10:6 43:17 94:16 116:14 129:9 145:20 specifically 35:15 125:18 176:20 181:13 specifications 143:16 specified 167:9 specifies 93:17 96:17	specify 50:7,22 169:13 specs 148:2,4 spell 107:23 Spellman 199:23 spend 16:6 57:13 59:22 75:10,19 103:23 110:7 spending 30:22 35:7 104:18 172:13 spent 29:11 108:23 109:13,14,15,18 165:2,9 spike 168:23 spite 142:20 spoke 165:12 187:10 spreadsheet 19:5 92:6 square 129:9,10 136:4,4 staff 2:7,13 10:18 12:22 59:5 60:25 62:13 66:5,9 103:1 115:22 154:7 155:25 190:12 staff's 126:16 staffing 93:20 94:3,5 94:11,17 95:8 96:4 96:16,18 staffing/responsibil... 93:15 stage 183:18 187:5 stakeholders 149:13 153:7 stand-in 179:7 standard 54:15,23 56:2,19,20 61:6,8 62:19 63:3 64:7,10 64:20,23 67:15 117:8 standards 40:2 182:24 183:7 standing 109:16 start 52:1,2 59:2,7 80:13 81:9 82:17 83:15,17 90:16 94:7 122:9 127:22 130:13 132:5 148:18 151:6,22 170:7,12 178:8 179:3,21 196:12
--	---	--	--	---

started 12:12 17:20 18:13 34:20 39:19 50:9,13,14,18 106:12 137:18 192:8 203:22 starting 21:19 35:24 82:15,25 83:2 84:19 84:21 129:17 179:1 180:22 199:1 starts 147:11 state 6:10 7:1,10 14:23 15:14 29:6 30:5,14 32:14,16 34:8 50:22 77:10 78:8 83:10 99:14 146:16 149:17,19 149:20 165:1 205:4 205:17 statement 40:3 79:25 162:10,15 statements 109:10 states 113:11 153:9 Station 119:2 status 47:25 50:7 93:21 141:2 183:3 statute 7:10 14:23 15:14 29:8 32:14 39:14 193:17 statutes 6:10 40:2 stay 57:23 58:22 122:18,18 staying 195:20,21 STEM 17:8 143:7,7 144:21 145:2 147:14,18,22 148:12,15 stemmed 142:18 stenographic 1:22 205:10 stenographically 205:8 step 61:11 66:8,13 88:3 steps 77:12 121:21 146:8 stick 82:4 stickies 97:25 stipulations 113:14 stop 121:14 151:24 189:11 stopped 29:6 34:8	99:25 192:13 store 81:16 straight 53:10 118:13 118:24 Stranahan 50:3 127:6 130:23 132:6 134:9 139:15 140:14 145:10 146:18 147:14,17,17,23 148:3,12 155:6 Strauss 2:5,16 4:7,8 5:22,25 16:10,12,15 16:18,20,23 27:23 27:23,24 45:25 46:3 46:8 53:18,22,25 54:4 55:20 58:8,13 77:18,19 78:13,19 79:4,11 107:9,11,13 108:18 109:22 110:4,15,19,25 111:20,25 112:16 112:23 113:2 114:6 114:15,21 115:1,4 115:21 116:6,8 117:17 118:20 119:6 120:6 124:17 124:24 174:17 197:3 198:8 Strauss's 55:7 stray 178:17 street 131:5 strengthen 78:11 stress 18:4 stretch 196:17 structure 63:23 65:10 struggling 134:17 147:24 students 17:20,25 109:3 115:22 150:17 study 136:18 stuff 46:6 66:10 82:19 143:9 157:22 190:15 191:16 sub 124:5,9,12 subconsultants 98:5 98:7 subcontract 124:2,10 subject 18:21 submission 185:14 submissions 11:21	103:14 submit 102:9,19,22 submitted 8:1 26:18 102:17 116:13 185:17 subs 120:15 124:14 subsequent 20:13 182:20 substantial 87:14 104:5 substantially 123:20 133:24 substantiate 100:5 subtle 146:21 subtract 11:4 sucks 109:2 sudden 23:18 34:20 54:25 121:15 193:10 sufficiencies 147:8 sufficiency 67:10 68:10 sufficient 67:13 71:11 122:24 suggested 111:13,21 111:21 suggesting 111:19 Suite 1:23 suits 112:25 Sullivan 176:18 sum- 47:1 summarize 50:5 51:22 129:21 summarized 199:17 summarizes 46:21 summary 44:12,12 46:21 53:5 81:2 127:23 129:18 131:1 146:25 182:11 198:13 Sun 177:1 superintendent 9:18 9:21 12:19 36:13 55:15 106:13 121:15 superintendents 9:23 10:3 supervisor 67:2 supplement 33:8 supplier 122:14 supplies 30:15,16	33:4,6,13,13 35:6 35:17 supply 30:2,12 144:13 support 2:10,19 55:3 58:12 64:14 supposed 4:13 12:22 13:6 55:2,3,5 66:16 72:25 89:23 91:18 120:3 121:16 131:2 131:19 137:7 142:11 supposedly 32:10 109:12 155:14 Supt 2:14,14,16 sure 8:19 9:13 10:15 11:7 12:11 17:6 29:2 31:14 42:5 43:23 45:23 52:16 54:18 56:10 61:21 65:14 66:15,18 68:7 83:9,11 86:24 90:13 91:21 98:23 102:4 121:21 127:11,19 130:21 131:22 132:4,25 136:22 148:11 160:1,10 162:5 165:24 189:8 202:2,7 surety 98:20 100:3,7 105:23 121:11 surmise 58:18 surpassed 87:14 surprised 134:3 survey 8:23 10:15,20 11:6 suspended 74:17 80:4 switch 52:3 synopsis 127:9,17 179:9 180:17 system 2:10 33:8 73:3 186:1 systemic 80:16 90:25	162:24,25 175:17 tackle 178:16 185:22 tags 83:8 take 12:15 16:7 33:9 38:4 57:3 66:8,12 77:13 78:9 81:2 87:17 95:20 100:23 104:2 109:13 112:10 117:10 124:23 134:19 144:23 146:8 150:5 158:6 159:10,10,15 161:4 177:13 179:11 181:11 189:11 takeaways 129:22 taken 74:22 77:21 131:18 136:11 140:9 142:14 146:9 154:22,24 186:14 takes 105:7,8 talk 57:15,18 58:12 61:17 104:4 talked 27:3 67:18 171:13 186:21 187:13 talking 18:10 37:15 38:20 43:18 47:16 51:23 57:17 58:10 61:2,20 74:4 96:16 98:25 100:7 104:1 134:23 145:2 149:24 201:10 202:12 Tammy 2:24 82:10 84:12,13 85:20 113:8 115:5 tar 141:20 Target 74:9,11 targeted 167:17 task 90:3 95:14 104:14 122:18,18 task-assigned 2:10 9:20 taught 67:19 161:12 tax 23:7,10 24:1,19 25:7 taxpayer 72:1 109:7 teacher 23:16 30:1,12 30:14,16 33:4,12,13 35:6,16
--	---	---	---	--

teacher's 31:2	38:15,22 42:22 51:8	12:18 13:18,24 20:5	34:4,11,16 54:25	timely 44:1 123:16
teacher-supply 30:21	53:4,9,21 54:4	20:7,9,9 21:8 23:3,5	69:21 81:20 87:2,13	147:11 185:14,16
30:24 32:21	59:23 64:13 77:17	24:2,9,14 28:20	87:22 98:21 100:14	times 74:16 115:10
teachers 30:21 33:6,9	77:20 81:18 85:19	30:20 33:12 36:1	104:1,4,20 114:13	165:17
115:21	99:9 101:20 108:9	41:7 44:23 45:6	123:8,9 125:11	to-be-continued
teaching 2:16 9:22	116:8 128:3 130:16	48:1,10 55:19,19,20	127:5,6 128:7,10,17	90:15
team 85:21 89:9	131:16 134:22,22	55:21 56:3,8,9	129:25 132:3 135:3	today 26:5 31:13 50:1
93:20 141:8 199:22	135:6 154:19	59:14,19 60:24	135:14 142:12	51:16 78:23 199:7
Teams 22:2,13,23	155:12 157:6	61:17 63:9,12,16	145:22 147:17	today's 112:5
23:1 33:17,21 34:5	164:20 166:4 168:4	68:13,14 69:17 70:5	152:17 157:2	told 11:14 17:22
173:6,11,23 174:1	169:16,18,22 173:3	70:9 71:14 72:18	160:25 163:19	18:14 136:10
174:25 175:5,10	178:2 179:16	75:21 78:22 79:6	165:17 170:23	141:10 142:3
197:15 198:14	180:21 189:14	81:1 82:3 91:10	174:9 183:15,16	143:21 152:25
200:3 201:12	190:4 195:4 196:9	94:2 96:24 97:24	184:19 186:20,22	154:16 162:6,14
tear 66:2 151:7	Thanks 155:22	99:17 101:13	186:24 187:1,1,3,12	Tom 112:12
technically 6:5 23:25	156:16 204:10	103:24,25 109:21	187:22,24 188:10	tomorrow 101:23,25
teeth 106:14	theft 18:16	110:9 116:14	192:9,15,18 200:1	ton 24:13
tell 46:4 56:3 66:3	theme 58:22	118:10 119:25	three-month 59:10	tons 114:4 146:17
78:22 79:9 90:1,24	theory 8:14 111:4	130:16 131:22	three-page 167:3,5	tools 10:18
95:5 112:20 142:17	thing 14:15,24 16:5	134:2,10 135:7	threw 143:22 164:8	top 17:5 113:23
153:4 154:12,15	19:7 32:20 42:14	140:5 141:24 142:9	165:7	114:12 116:16
165:25 198:11	45:20 46:16 47:4	145:12 146:21	Thursday 1:10 178:7	126:7 131:8 135:21
203:5	63:24 65:2 66:6,20	147:10 148:18	TIA 102:7,15	137:5 139:19 140:2
telling 16:7 76:8	73:20 78:24 98:3,8	150:8,23 154:6,10	tie 14:15 199:9	141:17,20 164:4
102:18	122:16 124:13	154:13 155:7,24	ties 6:12 91:25	200:15
tells 58:6 124:13	125:25 142:22	156:4 158:4 160:7	tighten 80:15 160:13	topic 19:2 59:19
152:22	145:6,7 149:1	160:12 161:3	tile 145:11,15	118:11
ten 17:12 29:20 87:13	169:24 179:23	163:17,21,22	tiles 145:17,17	Tortuga 190:22
104:13 110:21	182:6,9 186:16	166:16 168:12,22	time 23:22 34:8 35:7	total 129:20
121:4,21 150:8,9	189:25 200:24	169:23 171:7,14,14	40:18 41:4 48:4	totally 39:7,7 98:6
155:15 185:22	things 11:16,23 25:14	173:9 182:9 185:8	57:13 59:22 64:24	156:3
tend 32:25 152:21	31:16 44:14 48:25	189:20 191:4	69:1 71:1 91:4	touch 119:24
tenure 57:21	53:8 59:8,8,22	194:14 195:8	100:23,24 102:8,19	touched 130:5
terminated 78:6	60:24 61:17 65:23	197:22 198:2,3,13	102:22 106:18	track 81:10 90:7
181:17	69:10 75:18 80:14	199:9,15 200:5,14	107:5 111:10	91:20,20,20 97:7
termination 79:4	80:15,16 84:5 85:16	201:8 202:5,9 204:7	112:11 123:20	125:2 189:21 198:5
terms 12:13 50:15	87:7 89:5 90:11	thinking 12:8 165:7	132:10 133:24	tracking 50:8 98:8
90:13 106:4 136:5	96:25 97:3 101:22	189:17 202:19	134:19 139:21	149:2
183:22 184:20	103:1 106:4,4,5	third 152:24 154:3	142:15 144:4,8	tracks 113:24
185:1 187:18	110:11,11 112:9	thirteen 17:13 93:10	145:3 155:3 157:22	train 61:23 62:13
terrible 117:18	115:17 117:18	thorn 90:2	159:15 165:2,9	63:18 81:10
test 67:17,20 116:14	121:7,10 125:9	thorough 64:21	167:23 168:9	trained 66:18 67:14
186:1	130:17 133:2 134:9	thought 13:2 46:24	172:13 176:24	training 5:24 27:2,8
tested 185:3 198:19	137:4 146:18	106:9 111:18	179:10 185:22	52:21,22,23 54:5,6
testing 185:2,9,15	147:10 148:10	113:18 123:11,12	189:11 198:11	54:8,10 55:19,22
186:25	151:24 161:3 171:9	130:17 131:6 134:4	200:4,11 201:16	56:7 59:11,12,13
text 11:8 17:18	178:19 184:6	164:9 165:8,16	202:8,12,22 203:2,6	64:17,17,20 65:4,7
185:24	188:14 189:24	thoughts 177:8	203:21,25 204:1,2	65:8 66:23 67:11,11
texts 190:15	190:1 191:3,5	thousand 145:8	timeframe 105:25	67:25 69:16 77:13
thank 3:11 5:6 7:13	198:23	threat 2:20 5:19	176:2,13	trans- 125:19
21:10,21 22:2 29:3	think 7:6 8:21 10:4	three 6:24 9:23 34:3	timeline 158:1 181:10	transcript 205:9

transitioned 80:4 transmit 5:21 6:6 27:2,7,17 79:23 80:18 125:9,21 126:10,22,23 145:21 155:25 156:1,8,9 157:17 190:5 194:1,17 195:2,8 200:10 transmitted 19:22 28:5 127:4 transmitting 80:24 157:1 194:7 travel 186:8 201:15 tree 59:21 91:8 trend 85:18 trial 55:2 trip 14:8 144:23 true 32:7 106:17 205:10 truly 118:18 truncated 129:18 trust 71:2,3 75:11 truth 143:12 try 48:13 82:5 149:24 150:20 157:22 191:19 200:6 trying 4:21 22:6 44:2 47:2,9 57:8 59:1 69:2 105:17 106:19 124:7 135:11 147:12 151:23 155:24 175:5 177:10 197:22 198:5,9,24 199:9 203:2 trying-to-get-to-a-h... 51:13 Tuesday 101:24,25 159:2 turn 58:15 66:10 119:4 160:15 185:12 190:19 turnaround 202:8 turned 8:15 20:22 131:5 turnover 54:9 59:10 60:8 61:1 63:13 65:12 turnovers 61:1 Turso 2:5 4:9,10 52:6	57:9,10,25 58:4,7 58:10,16 60:2,5,12 60:16 107:3,21 109:1 110:14,16,24 111:6 118:2,9,21 119:8 120:4,7,12 123:4 152:13,17 153:5,15 154:3 155:11 166:5,6,8,15 166:21,24 167:5,25 168:22 169:23 170:5,13 171:4,12 172:12 173:21 174:6,7 tutorial 184:5 twelfth 8:20 twelve 17:13 185:13 186:8 twelve-month 93:20 93:23 94:3 95:8 twenty 17:14,15 61:11 twice 45:4 two 23:13 26:3 37:13 46:18 48:25 59:14 62:5 63:15,20 72:12 87:25 88:2,6,20 89:22 95:6 100:16 100:20 101:22 106:18 112:9 121:1 136:23 149:21 151:4 152:24 164:3 164:4 173:19 174:9 174:11 176:6 184:10 186:17 199:5 200:21 two-month 59:9 tying 47:17 type 11:13,14 12:1,2 61:5	unaware 151:15 unclogging 139:3 underneath 139:18 139:20 140:2 understand 10:8 55:16 56:1,1 59:18 61:20 63:22 65:14 100:2 104:14 105:21 121:6 124:7 147:16,23 149:18 155:11 175:2 183:24 193:1 understandable 9:16 144:9 understanding 6:22 9:7 12:25 13:12 14:9 35:7,18 65:9 89:8 95:3 112:20 135:25 148:11,14 158:23 169:12 186:6 understands 48:14 Understood 202:1 underway 191:1 unemployment 160:20 Unfortunately 153:3 United 2:22 universe 199:16 unused 30:1 33:4 update 13:5 147:5 164:16 updated 38:3 43:25 62:20 85:6 92:19 updating 56:20 164:16 upfront 156:14 uploaded 37:18 urgencies 160:25 use 11:6 18:19 39:19 51:18,19 67:17 74:12,13 75:12 123:1 133:7,12 150:6 160:5 166:11 186:4 187:11 190:9 190:11,12 useable 19:21,24 user 193:18 uses 69:20 71:23 72:10 usually 50:4 81:2	150:13 utilized 78:10	152:13 161:9 174:11 waiting 105:18 116:17 walk 64:1 130:9 walk-throughs 92:10 walked 109:16 137:1 145:3 walks 61:7 63:17 86:10 walkway 135:5,24 136:6 walkways 131:3 132:6,21 135:13,17 135:23,23 137:2,3,5 139:13,14 140:1,13 141:19 wallet 31:2 Walsh 59:12 Wanda 2:11 38:11 want 15:3,24 20:10 20:12,25 23:4 29:4 42:5,5 49:8 50:7 51:17,20,20,21 52:2 59:4 63:25 64:1 65:16,19,20 68:16 69:10 76:19 79:11 79:12,24 81:23,24 82:22 83:14 96:4 108:3,10,11,11 109:8 110:1 111:6,9 113:2 114:7 118:18 118:21 119:6,13,15 119:22 123:7 125:24,25 126:18 127:9,24 130:10,13 130:17 131:4,16,21 135:4 142:10 143:23 145:9 146:5 148:24 158:3 159:8 159:18 162:1 165:5 165:6,10,14,19,20 171:5 172:22 173:11 178:17 179:2,8,21 180:10 187:14 196:12 201:8,17 wanted 8:3 33:18 38:13 43:23 125:4 132:25 133:5,8 160:5,7 175:12
--	--	---	---------------------------------	--

187:17 196:23 202:1 wants 44:11 118:17 warranties 91:1,13 warranty 86:9 90:22 91:6,8,16,23 92:4 92:10 93:2,3 wasn't 107:16 130:20 137:1 141:15 155:3 164:8 168:14,17 186:19 193:16 200:13 wasted 108:23 109:8 watch 86:21 water 144:13,16 way 10:11 14:8 19:7 35:13 47:13 52:2 61:13,15 71:13,18 74:3 94:19 117:5,18 117:19 118:12 130:21 134:22 136:25 137:6 161:7 166:15 170:7 175:11 177:20 181:9 185:14 190:20 we'll 5:12,16 6:6 7:12 7:20 30:18 36:2,5,6 52:2,3 82:5 93:6 96:3 104:4 105:19 141:7 179:9 182:7,8 182:11 184:10 189:11 191:6 195:5 195:9 196:11 200:20 203:6,6,22 we're 6:12 8:5 43:1 43:18 44:2 45:14 49:24 52:9 58:12 61:20 87:21 90:14 91:12 98:7,24 109:20 120:15 122:23 137:8 140:17 160:14 184:1 195:10 we've 11:20,21,22 16:4 46:21 56:14,18 60:24 65:8 76:1 79:23 93:13 115:16 118:5 122:9 123:6 123:23 126:3 141:11 149:2	152:15 160:22 161:22 196:15 weakness 25:12 website 176:1,1,9,16 weeds 110:20,22 week 48:5 64:19 143:3 171:24 weighing 165:21 well-run 119:14 went 39:23 48:7,11 48:16 53:10 58:20 58:25 91:19 96:8 107:5 123:19 133:19,24 142:23 148:12 149:12 150:19 174:23 197:6 198:23 weren't 19:7 49:6,22 54:15 138:3 179:24 193:3 Western 17:14 18:11 20:7 24:10,14 25:16 33:1 34:19 148:6 whichever 131:4 Whip- 84:12 Whippie 2:24 84:12 84:13 85:20 86:1,4 86:15,22 88:2,8,11 97:15,19 99:13 100:19 101:2 102:4 102:7 103:12,19 104:8 112:9 113:19 115:6,9 116:5,13,21 117:15 124:18 125:14,14 whistles 151:14 white 146:10 152:20 willing 193:10 willy-nilly 165:22 wire 95:21 wish 104:12 withheld 99:19 192:25 wondering 52:17,18 53:13 85:2,15 111:24 wood 139:19,20,21 140:2,7 wooden 139:14 word 41:1,10 55:20 131:5 154:6,7,10	wording 39:12 words 22:1 145:8 work 20:4 21:7 44:2 52:2 60:23 71:21 85:19 89:21 100:1 101:10 112:17 118:17 119:12,22 120:2 122:13 128:9 132:14 158:15 159:11,21 165:10 165:15,23 177:19 177:24,25 178:8 184:14 188:2 192:13 193:18 200:5 203:4,6 work-arounds 151:23 worked 39:11 97:11 164:25 166:2 188:14 199:25 workers' 160:6 working 42:24 64:24 70:8 75:24 105:22 124:13 165:9 192:8 192:17 202:5 works 9:14 203:5,8,9 workshop 36:15 37:4 146:2 world 121:24 worth 145:8 worthy 20:9 wouldn't 4:16 95:7 171:4 187:5 wound 148:7 wrap 118:5 wrapped 90:18 wreckage 17:17 Wright 1:15 2:11 4:13 write 75:13 117:5 writes 92:6 writing 32:3 77:5 92:22,23 written 117:19,19,21 wrong 38:5 66:3 70:1 83:20 95:23 96:2 108:20 113:9 142:25 188:18,20 wrote 141:6	<hr/> Y <hr/> yeah 5:12 6:4 11:3,5 11:11 13:10 21:2 22:5,15 24:25 25:6 31:8,21 34:18 36:2 37:22 38:21 39:10 42:4,22,23 45:9,20 46:1,23 53:16,20 54:1 55:17 57:10 58:10 73:16 75:1 77:19 78:18 81:9,11 82:14 84:21 85:25 88:19 96:15 101:18 103:22 110:15 114:21 118:2 120:20 130:14 134:15 136:21,22 138:21 140:12 143:15 145:5,9 150:10 153:24 155:18,21 156:19 159:19 160:3 163:2 169:1 171:16 172:25 175:19 179:22 180:4 189:14 197:16 200:18 202:4,22,24 203:12 204:7 year 8:13 27:3,8,18 28:22 29:7,18,24 31:5 32:2,21 33:2,2 33:23,24,25 34:1,2 34:17,20 35:5,17,20 35:20 41:17 47:20 51:6,9 55:10,14 56:3,13 58:23 80:13 94:25 100:18 121:4 128:5 158:16 170:17,21 179:19 191:17 194:8 year's 8:14 192:21,23 year-end 55:5 years 6:25 7:18 28:14 29:13 33:22,22 34:3 34:4,11,16 53:10 54:7,25 56:25 57:3 71:10 76:2,13,14 78:23 86:16 87:25 102:21 104:13 110:21 111:11,17 112:4 129:7 134:6	154:11 168:10,13 168:14,17,24 189:25 yesterday 6:21 <hr/> Z <hr/> zero 121:5 <hr/> 0 <hr/> 08 125:15 <hr/> 1 <hr/> 1 147:18,19 157:19 163:16 169:11 1-A 183:4 1-B 183:4,22 1.8 50:14 1/14/23 181:21 1:09 1:11 204:9,11 10 179:18 202:20 204:1 10:30 203:4 100,000 72:23,25 109 76:13,14 10th 47:19 11 138:9 179:18 11th 5:8 26:16 12 109:11 138:9 12-month 96:17 12:55 163:16 12th 90:19 181:12 13 87:11 93:9 96:8,9 96:10 181:2,6,25 183:4,5 13th 171:17,19 172:9 172:10 173:7,8,15 174:13 176:19 181:18 14 87:12 96:6,8,8 97:10 133:13 205:18 140 147:19 149K 138:17,22 15 13:6 87:12 96:7 98:15 99:1,2 150,000 132:11 16 1:10 16th 3:4 18 69:14 18th 43:5 133:22 177:14 1950 145:18
--	--	--	--	--

1B 41:13	28 72:11	172:18 173:6,7,10		
1st 8:18	2nd 205:11	173:25 174:2,3,5,19		
2	3	174:22,23,24 175:1		
2 147:19	3.7 167:7	175:16,18 176:19		
20 24:11 29:24 34:17	3.8 162:10,12,16	177:11 178:5,20		
35:5,17 132:7	167:23 169:4,7	195:15 196:11		
178:22	30 23:19 31:3 54:7	197:15 200:3,12,20		
2002 182:17	72:10,13 103:13,15	201:1,3,10		
2005 142:19 153:6	300,000 104:24	7		
2008 154:24	30th 95:23 192:14	72 176:12		
2009 153:7	31st 8:18	727 147:20		
2010 154:24	33301 1:24	7A 47:25		
2012 154:9	36 177:2	8		
2014 128:8,15 130:6	3800 77:3	8 28:14		
146:9,20,24 154:8	382 193:13	8.5 50:13		
2015 54:22	3rd 1:17 181:15	80 189:5		
2016 24:22,24 133:10	4	81.6 50:11,12		
133:22	40 54:7 150:16,17	9		
2019 28:14	45 104:25	9.3 50:16		
2020 28:19 86:15	464418 205:17	9.9 50:12		
2021 87:8 93:25	48 176:12,23	9:30 202:14,15 203:8		
96:12 101:24	5	203:9		
102:25	5 169:6,13,24 170:2	9:38 1:11 3:5		
2022 47:20 87:12,18	5.5 167:10,10,12,13	90 50:19,20,21		
101:24 180:25	167:17	105:20 183:13		
181:12,15,18	5.6 166:20,23,24	198:24		
2023 27:18 96:3	167:6,11	91 138:14		
2024 1:10 27:19	50 160:7 170:4	95 138:12,13,19		
47:19 97:11 205:11	50,000 34:21	96 70:18		
2027 205:18	50/50 77:9			
20th 43:8 147:6,7	500 1:23 99:8 114:23			
162:2 200:25 201:2	115:6,8,9			
201:5	501(c)(3) 15:13,22			
21 29:18 58:20 138:8	518,000 98:16 99:8			
21/'22 29:7	100:14			
21st 88:7 95:24,25	54 40:3,5 42:3			
22 28:22 58:20,21,23	58-123E 194:20			
58:24,25,25	58-132E 182:8 195:3			
22-001 180:23 181:4	582,576 192:25			
194:8	6			
23/24 27:3,8	6.7.7 93:15			
238 147:18	6/18 43:9			
24 12:9	60 105:6,15			
24.8 50:17	600 1:17			
25 31:3 90:18	633 1:23			
25,000 129:10	65.9 50:15			
256 184:7 188:12	6D 43:15			
26 90:18 138:9	6th 171:16,19 172:9			
27 138:9				
27th 133:21				