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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

ATLANTIC TECHNICAL COLLEGE ARTHUR ASHE, JR. CAMPUS
MULTIPURPOSE ROOM BUILDING 1
1701 NORTHWEST 23RD AVENUE
FORT LAUDERDALE, FL

THURSDAY, AUGUST 8, 2024
9:53 A.M. - 12:27 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 200
Fort Lauderdale, FL 33301

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Thereupon, the following proceedings were had:

DR. LYNCH-WALSH: Okay. Good morning. I would like to call this regular meeting of the Audit Committee to order, August 8th, at 9:53 a.m. First order of business is the Pledge of Allegiance and I believe the flag is at the stage. All rise.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Thank you. Next order of business is the roll call. Mr. Rhodes?

MR. RHODES: Okay. Welcome to a new year. Start with Ruth Carter-Lynch?

MS. CARTER-LYNCH: Here.

MR. RHODES: Rebecca Dahl?

(No response.)

MR. RHODES: Anthony De Meo?

(No response.)

MR. RHODES: Mary Fertig?

(No response.)

MR. RHODES: Matthew Friedman?

MR. FRIEDMAN: Here.

MS. FERTIG: This is Mary Fertig. I'm on Teams.

MR. RHODES: Thank you very much.

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COMMITTEE MEMBERS IN ATTENDANCE:
DR. NATHALIE LYNCH-WALSH, Chair
MR. ROBERT MAYERSON, Vice Chair
MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. MARY FERTIG - via Teams
MR. MATTHEW FRIEDMAN
MR. LEW NAYLOR
MS. PHYLLIS SHAW
MR. PETER TURSO
OFFICE OF THE CHIEF AUDITOR STAFF:
MR. DAVE RHODES, Task-Assigned Chief Auditor
MS. ALI ARCESE, Audit Director, via Teams
MS. JENNIFER HARPALANI, Assistant Director IT Audits
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
MR. GABRIEL CARVAJAL, Manager, Property & Inventory Control
MR. BRYAN ERHARD, System Support Specialist II
MR. DEREK TILLMAN, Executive Secretary
MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B
DISTRICT STAFF:
MR. ALAN STRAUSS, South Regional Superintendent, Teaching & Learning
MR. MANUEL CASTANEDA, Executive Director IT Operations, IT Operations
MR. MERVIN SWABY, Director, Accounting & Financial Reporting
MR. OMAR R. SHIM, Director, Capital Budget
MS. MARISA SOTELO, Director, Student Services
MS. KIM PUNZI-ELABARY, Director, Behavioral Threat Assessment
MR. CHRIS B. BOLDEN, Manager I, Behavioral Threat Assessment
MS. KATRINA WILLIAMS, Technology Support Technician II, Early Childhood Education
MR. ERROL BARTLEY, Technology Support Technician I, Early Childhood Education

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting
BECON Broadcast

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1 Dr. Nathalie Lynch-Walsh.
2 DR. LYNCH-WALSH: Here.
3 MR. RHODES: Oleg Gorokhovsky?
4 (No response.)
5 MR. RHODES: Robert Mayersohn?
6 MR. MAYERSON: I'm here.
7 MR. RHODES: Andrew Medvin?
8 (No response.)
9 MR. RHODES: Lew Naylor?
10 MR. NAYLOR: Here.
11 MR. RHODES: Phyllis Shaw?
12 MS. SHAW: Here.
13 MR. RHODES: Peter Turso?
14 MR. TURSO: Here.
15 DR. LYNCH-WALSH: Okay. Can you confirm if
16 we have quorum, which is defined as having --
17 MR. RHODES: We have seven. That's a quorum.
18 DR. LYNCH-WALSH: Okay. We have minimum.
19 Okay. From here on out no one can leave or go to
20 the bathroom. Lock the door. Only half kidding.
21 Do we have any public comments?
22 MS. WRIGHT: No public comments.
23 DR. LYNCH-WALSH: All right. The nominating
24 committee, was it just you?
25 MS. CARTER-LYNCH: I guess it was just me.

<p style="text-align: right;">Page 5</p> <p>1 DR. LYNCH-WALSH: We know that Mr. Medvin had 2 to go out of town. Have we heard from Mr. De 3 Meo? 4 MR. RHODES: I only heard originally when he 5 responded that he was accepting the invite to 6 this meeting. 7 DR. LYNCH-WALSH: Okay. All right. So I 8 guess we have not -- we will not have a 9 nominating committee report. 10 MS. CARTER-LYNCH: Can we just delay it just 11 in case? No? 12 DR. LYNCH-WALSH: To a later meeting? 13 MR. MAYERSOHN: I mean, if we don't have a 14 quorum, I would just move the nominating 15 committee to our next meeting. 16 MS. CARTER-LYNCH: I'm okay with that. 17 MR. MAYERSOHN: Then we're moving it 18 officially. 19 MS. CARTER-LYNCH: Right. And I'm okay with 20 that. 21 DR. LYNCH-WALSH: Okay. So it'll be 22 immediately before the September meeting back at 23 KCW. 24 Okay. So then that would be at 9:30 and we 25 would be starting at 9:45 again.</p>	<p style="text-align: right;">Page 7</p> <p>1 recommendations were not incorporated. So does 2 anyone have any questions on the fund balance 3 policy. 4 MR. NAYLOR: Madam Chair? 5 DR. LYNCH-WALSH: Yes, sir. 6 MR. NAYLOR: Just a quick question. We 7 skipped over approval of the minutes. 8 DR. LYNCH-WALSH: Oh, sorry. Oh, that's 9 because on the version I'm looking at -- 10 MR. MAYERSOHN: That's because it's not on 11 there. 12 MR. NAYLOR: It's number 2. 13 DR. LYNCH-WALSH: Oh, because -- okay. For 14 space, I think it was after roll call. I got as 15 far as roll call and kept moving. 16 Okay. So let's double back. We have -- 17 MR. MAYERSOHN: Motion to approve the June 18 6th, June 20th, July 11th and July 18th Audit 19 Committee Meeting Minutes. 20 MS. SHAW: Second, Phyllis Shaw. 21 DR. NATHALIE LYNCH-WALSH: All in favor? 22 COMMITTEE MEMBERS: Aye. 23 DR. LYNCH-WALSH: Sorry, any discussion? 24 (No response.) 25 DR. LYNCH-WALSH: All in favor?</p>
<p style="text-align: right;">Page 6</p> <p>1 All right. So that's that. And then if we 2 don't have a nominating committee report, we 3 don't have elections until September. So we'll 4 put that on the agenda for September as well. 5 MR. RHODES: And, if I may, my understanding 6 from 1070 is that you would remain Chair until 7 that point. 8 DR. LYNCH-WALSH: Until, right, yes. That is 9 how 10 -- yeah, there's no need for a 10 Chair-Pro-Tem ever since 2022, I think. 11 All right. I divided the agenda into Old 12 Business, it finally dawned on me that everything 13 was under New Business even when it's old 14 business. 15 So beginning with Old Business, Number 6, we 16 have Motion Updates/Prior Meeting Follow-Up. The 17 first thing on here is the Fund Balance Policy. 18 I believe the approved policy is in the packet. 19 Am I right? 20 So, just to summarize, all of our 21 recommendations that we made regarding fund 22 balance, the big one about the five percent and 23 how they would get there, the board approved what 24 staff proposed in short. So, you know diplomacy 25 is not my thing, but, basically, our</p>	<p style="text-align: right;">Page 8</p> <p>1 COMMITTEE MEMBERS: Aye. 2 DR. LYNCH-WALSH: Any opposed? 3 (No response.) 4 DR. LYNCH-WALSH: All right. All of the 5 minutes for June 6th, June 20th -- 6 MS. SHAW: Madam Chair, I believe we need a 7 motion to postpone the election of the audit 8 committee until September. 9 DR. LYNCH-WALSH: Yes. Well, we didn't 10 actually vote. So give me a second. So just for 11 Mr. Bass's and our minutes purposes, the minutes 12 from June 6th, 20th, 11th -- July 11th and July 13 18th have all been approved unanimously. So 14 that's done. 15 Okay. Going back to, we need a motion to 16 postpone the nominating -- 17 MR. MAYERSOHN: Motion to postpone the 18 nominating committee and the elections to the 19 September 26th meeting or prior to the September 20 26th meeting. 21 MR. RHODES: Madam Chair, I just wanted to 22 mention we have -- 23 DR. LYNCH-WALSH: Mr. De Meo. 24 MR. RHODES: In the event that that changes 25 this motion.</p>

<p style="text-align: right;">Page 9</p> <p>1 DR. LYNCH-WALSH: They would have to --</p> <p>2 MR. MAYERSOHN: They would have to adjourn</p> <p>3 this meeting and then they would have to</p> <p>4 confer --</p> <p>5 MS. CARTER-LYNCH: I think we should just</p> <p>6 leave it like we just had it.</p> <p>7 DR. LYNCH-WALSH: In September; okay.</p> <p>8 All right. And we'll try again.</p> <p>9 Okay. So moved by Mayersohn, was there a</p> <p>10 second for September?</p> <p>11 MR. NAYLOR: Second.</p> <p>12 DR. LYNCH-WALSH: Okay. Moved by Mayersohn,</p> <p>13 seconded by Naylor. Any discussion about moving</p> <p>14 the nominating committee meeting and elections to</p> <p>15 September?</p> <p>16 (No response.)</p> <p>17 DR. LYNCH-WALSH: Okay. Hearing none, all in</p> <p>18 favor?</p> <p>19 COMMITTEE MEMBERS: Aye.</p> <p>20 DR. LYNCH-WALSH: Any opposed?</p> <p>21 (No response.)</p> <p>22 DR. LYNCH-WALSH: No opposed, so that passes</p> <p>23 unanimously, so that will be on the agenda as it</p> <p>24 was here, but in September.</p> <p>25 Okay. Getting back to Old Business. So the</p>	<p style="text-align: right;">Page 11</p> <p>1 MS. SHAW: Okay. Good morning. So when we</p> <p>2 discussed the fund balance and the policy and the</p> <p>3 changes that were -- were being implemented, at</p> <p>4 the time we were not at the percentage that the</p> <p>5 state required. But as a district we want to go</p> <p>6 a little bit higher. How do we plan then -- if</p> <p>7 we cannot meet the regular percentage, how do we</p> <p>8 plan to meet higher than the recommended or the</p> <p>9 required percentage per Florida statute? And how</p> <p>10 long will it take for us to meet the recommended</p> <p>11 percentage that is being proposed? And what are</p> <p>12 the steps are we planning to do to meet those</p> <p>13 recommended percentages?</p> <p>14 MR. SHIM: Good morning. Through the Chair,</p> <p>15 Omar Shim, Task-Assigned Chief Financial Officer.</p> <p>16 The -- just to double back a little bit. We are</p> <p>17 in compliance with the state, what the state's</p> <p>18 percentage for fund balance is. And the policy</p> <p>19 is actually above that and it's to keep the</p> <p>20 fund -- it's to achieve a 5 percent fund balance</p> <p>21 of assigned/unassigned. And we are not there</p> <p>22 yet, but that's the goal, is to get there. Once</p> <p>23 we get to that percentage, if the -- if we dip</p> <p>24 below that 5 percent, there are a number of</p> <p>25 things triggered by this policy by way of</p>
<p style="text-align: right;">Page 10</p> <p>1 Fund Balance Policy, they passed it. Our</p> <p>2 concerns were about the superintendent being</p> <p>3 responsible versus the board, how we're going to</p> <p>4 get to 5 percent. Basically, they passed a</p> <p>5 policy that once they get to 5 percent then it</p> <p>6 has to be maintained. So who's here to speak to</p> <p>7 the Fund Balance Policy in case we have</p> <p>8 questions?</p> <p>9 MR. RHODES: If anyone wishes?</p> <p>10 DR. LYNCH-WALSH: Omar? Okay. Does anyone</p> <p>11 have any questions? Because I have some</p> <p>12 questions.</p> <p>13 MS. SHAW: I do.</p> <p>14 DR. LYNCH-WALSH: Okay. Yes, Ms. Shaw?</p> <p>15 MS. SHAW: Good morning. So when we had the</p> <p>16 fund balance discussion one of my issues was that</p> <p>17 we were not at the allotted percentage and now</p> <p>18 that we're increasing the percentage from the</p> <p>19 recommended percentage --</p> <p>20 DR. LYNCH-WALSH: Is your mike on?</p> <p>21 MS. SHAW: Yeah. Good morning. Can you hear</p> <p>22 me?</p> <p>23 DR. LYNCH-WALSH: I can, but I'm next to you.</p> <p>24 MS. SHAW: Everyone can hear me?</p> <p>25 MR. TURSO: Yes.</p>	<p style="text-align: right;">Page 12</p> <p>1 notifying the board and things like that.</p> <p>2 So it's not a statutory requirement. It is</p> <p>3 an internal -- this policy is meant for, I guess,</p> <p>4 good financial, you know, behavior from the</p> <p>5 district.</p> <p>6 DR. LYNCH-WALSH: Do you have a follow-up?</p> <p>7 MS. SHAW: Yes. I'm sorry. My question was</p> <p>8 not answered. What are the plans to meet the 5</p> <p>9 percent? Because the moment we put it in writing</p> <p>10 and it is adopted it becomes a policy, which</p> <p>11 means that every year we need to maintain 5</p> <p>12 percent. It's not, oh, well, we're meeting the 3</p> <p>13 percent as required by Florida statute. You are</p> <p>14 saying that we are going to set aside 5 percent.</p> <p>15 Is it through your budgetary process? When will</p> <p>16 we meet this 5 percent? I don't want -- I want</p> <p>17 to know that we're standing on what we're putting</p> <p>18 in place. We're putting our money where our</p> <p>19 mouth is. We can't just put something in writing</p> <p>20 and hope that we're going to make it, especially</p> <p>21 in the financial condition that we're in and even</p> <p>22 the planned financial condition in the next year.</p> <p>23 MR. SHIM: Thank you. Yes, that is the</p> <p>24 directive of the board is to get to 5 percent and</p> <p>25 it's charged that to the superintendent to get</p>

<p style="text-align: right;">Page 13</p> <p>1 there and that is the policy. So that is our</p> <p>2 goal. The plan to get there is to look at</p> <p>3 funding to be able to put it in the fund balance</p> <p>4 and look at efficiencies and things like that</p> <p>5 that we can get to that point where we're at 5</p> <p>6 percent.</p> <p>7 MR. TURSO: I have a question.</p> <p>8 DR. LYNCH-WALSH: Uh-huh.</p> <p>9 MR. TURSO: So you're in my wheelhouse about</p> <p>10 looking at efficiencies. Who, specifically, or</p> <p>11 what department, specifically, is going to be</p> <p>12 held accountable for looking into those</p> <p>13 efficiencies and making sure that funds are being</p> <p>14 spent more efficiently?</p> <p>15 MR. SHIM: I think all departments are</p> <p>16 accountable for their budgets and to spend funds</p> <p>17 efficiently in the district.</p> <p>18 MR. TURSO: So all departments will be held</p> <p>19 accountable to ensure that they maintain their</p> <p>20 budget and that they are part of the solution</p> <p>21 towards 5 percent or better?</p> <p>22 DR. LYNCH-WALSH: Well, I have my own pointed</p> <p>23 questions related to this, because I don't want</p> <p>24 to get too far into the weeds and off topic.</p> <p>25 Ultimately, the board is supposed to hold the</p>	<p style="text-align: right;">Page 15</p> <p>1 10th.</p> <p>2 DR. LYNCH-WALSH: Okay. So then if -- if the</p> <p>3 board just passed a policy -- I don't think my</p> <p>4 mike's working. If the board just passed a</p> <p>5 policy that says the superintendent will plan to</p> <p>6 attain and you're going to approve, there's the</p> <p>7 second hearing for the budget will be on the</p> <p>8 10th, we don't meet again until September 26th,</p> <p>9 so do you think it would be reasonable to expect</p> <p>10 that the plan would be part of -- at least part</p> <p>11 of that second budget hearing? Because if you're</p> <p>12 planning, that means you're putting it into the</p> <p>13 budget. Because you're already out of</p> <p>14 compliance, which was this group's -- one of the</p> <p>15 concerns this group had. So I think we need to</p> <p>16 request that plan for our next meeting as</p> <p>17 follow-up.</p> <p>18 Mr. Naylor?</p> <p>19 MR. NAYLOR: Yeah, just a point. The policy</p> <p>20 says once the fund balance reaches 5 percent it</p> <p>21 will be --</p> <p>22 DR. LYNCH-WALSH: Maintained. But we're not</p> <p>23 even up to that.</p> <p>24 MR. NAYLOR: Understood. But everybody's</p> <p>25 talking here about we're out of compliance</p>
<p style="text-align: right;">Page 14</p> <p>1 superintendent accountable and the superintendent</p> <p>2 is supposed to hold staff accountable. But what</p> <p>3 I want to remember what they put into policy and</p> <p>4 the board approved on 7/23 over our repeated</p> <p>5 objections, it says the superintendent will plan</p> <p>6 to attain a general fund ending balance in</p> <p>7 assigned and unassigned, i.e., does not include</p> <p>8 restricted, committed or nonspendable fund</p> <p>9 balances of 5 percent of the total annual general</p> <p>10 fund revenues. That includes 3 percent in</p> <p>11 unassigned.</p> <p>12 So just so you understand the budgeting</p> <p>13 process, Mr. Shim, did we not just have the</p> <p>14 first -- we had the DEFP. Since this group last</p> <p>15 met we have now had DEFP and a budget hearing?</p> <p>16 MR. SHIM: That's correct. We have the</p> <p>17 tentative budget.</p> <p>18 DR. LYNCH-WALSH: For both.</p> <p>19 MR. SHIM: And tentative DEFP.</p> <p>20 DR. LYNCH-WALSH: Okay. So -- and then the</p> <p>21 second -- the second hearings are scheduled for</p> <p>22 when?</p> <p>23 MR. SHIM: September 4th and September 10th.</p> <p>24 The DEFP is on September 10th -- I'm sorry,</p> <p>25 September 4th, and the budget is on September</p>	<p style="text-align: right;">Page 16</p> <p>1 already. We're not out of compliance because we</p> <p>2 haven't reached that 5 percent level.</p> <p>3 DR. LYNCH-WALSH: I get your point, but where</p> <p>4 we're out of compliance, if they don't have a</p> <p>5 plan, is on the plan part.</p> <p>6 MR. NAYLOR: Right, but that's not -- is that</p> <p>7 part of our responsibility?</p> <p>8 DR. LYNCH-WALSH: To monitor, to see what --</p> <p>9 to ask for the plan; yes. It says that the</p> <p>10 superintendent will plan to attain. We expressed</p> <p>11 concerns about that.</p> <p>12 Yes. Were you first or Friedman?</p> <p>13 MS. SHAW: Friedman.</p> <p>14 DR. LYNCH-WALSH: Okay. Yes.</p> <p>15 MR. FRIEDMAN: So my question is, what</p> <p>16 percentage are we at now and what was done to</p> <p>17 determine that we want to get to 5 percent? And</p> <p>18 was it just a number picked out or were</p> <p>19 analyzations done to expect efficiency? Because</p> <p>20 we can't just say, we're going to be more</p> <p>21 efficient and get to 5 percent. Were any</p> <p>22 projections done to say, okay, we're going to do</p> <p>23 this, this, and this to get to the 5 percent</p> <p>24 even? Because just to say, oh, we're going to</p> <p>25 get to 5 percent, something has to happen to get</p>

<p style="text-align: right;">Page 17</p> <p>1 to that projection to say, oh, we're going to get 2 to 5 percent.</p> <p>3 DR. LYNCH-WALSH: Well, welcome to Broward 4 Schools and to the audit committee where dreams 5 are dreams.</p> <p>6 Could you answer his question about what 7 level it is? It's 3.8-maybe-something, the 8 current fund balance?</p> <p>9 MR. SHIM: Yes, the current fund balance as 10 of the May ending statements are 3.9.</p> <p>11 MR. FRIEDMAN: And how was it determined that 12 5 percent was the goal? What was done to say, 13 okay, we're going to be able to, you know, trim 14 to get that extra 1.1 percent?</p> <p>15 MR. SHIM: Yes, we had workshops with the 16 board. I think we initially recommended it to be 17 4 percent, but the board wanted it to be 5 18 percent. And I believe that's in discussions 19 with sort of what our higher ratings would be, 20 through rating agencies, what the other entities 21 like to see for the financial health of the 22 district.</p> <p>23 DR. LYNCH-WALSH: Okay. Ms. Shaw?</p> <p>24 MS. SHAW: I feel like maybe I'm not asking 25 the question, it could be my accent.</p>	<p style="text-align: right;">Page 19</p> <p>1 would be a plan for me. Because I'm not hearing 2 a plan.</p> <p>3 MR. SHIM: Well, as you mentioned, this 4 policy was just passed and the budget has been in 5 planning all year long. And so we certainly will 6 include it in the 20 -- in the next budget 7 go-around and in our discussions of the budget. 8 And so the plan is being developed as we go 9 through this fiscal year. So it's to enact and 10 find those within this budget. You know, I don't 11 know that we have to do -- we are in a position 12 to be able to do that. And if you were at the 13 last budget workshop the board also asked the 14 superintendent to look for additional dollars, 15 for 1 percent. So there was some ask from the 16 last -- or amendments actually to the budget that 17 we're already going back and looking at 18 efficiencies to find for other reasons other than 19 fund balance. So it will take time to 20 incorporate those plans into the budget and 21 certainly would be something that's a part -- 22 those plans will be incorporated in the next 23 budget cycle.</p> <p>24 DR. LYNCH-WALSH: And I just, since you 25 weren't here, let me just let you in on a piece</p>
<p style="text-align: right;">Page 18</p> <p>1 Are there any plans --</p> <p>2 DR. LYNCH-WALSH: Aren't you guys from the 3 same place?</p> <p>4 MR. SHIM: We are. I understand clearly.</p> <p>5 MS. SHAW: Are there any plans in the 2024-25 6 budget to incorporate the additional 1.1 percent 7 as part of the budget? I understand this was 8 passed after, but are there any plans between now 9 and September 4th and September 10th to 10 incorporate the 1.1 percent in the budget?</p> <p>11 And the reason I'm asking that is, creating 12 efficiency or any kind of efficacy across the 13 district or anything else is not going to put 14 that 1.1 percent across. In order to do that is, 15 you incorporate it as part of the budget and then 16 we're going to have to tighten our belts. You 17 can't -- you can't tighten your belt -- you can't 18 do it after. You have to put the budget in place 19 for the fund balance, which, as we know, 20 especially if we're going out for bonds in the 21 next few years or any time in the next few years, 22 that will give us a better bond rating, you know, 23 which is or credit rating.</p> <p>24 So my question is, is this going to be 25 incorporated in the 24-25 budget? Because that</p>	<p style="text-align: right;">Page 20</p> <p>1 of missing information here. How much is in the 2 committed fund balance currently?</p> <p>3 MR. SHIM: We have Mervin here, our 4 accounting director.</p> <p>5 MR. SWABY: Good morning. Mervin Swaby, 6 Accounting & Financial Reporting Director. To 7 answer your question on committed fund balance, 8 it's approximately 54.3.</p> <p>9 DR. LYNCH-WALSH: Okay. So is part of the 10 plan to move any of that committed fund balance 11 into, say, assigned or unassigned?</p> <p>12 MR. SWABY: As of right now, no.</p> <p>13 DR. LYNCH-WALSH: I'm just asking, because, I 14 -- to your point, I don't know where we're 15 getting the money from.</p> <p>16 Mr. Friedman?</p> <p>17 MR. FRIEDMAN: Well, part of my concern with 18 what Mr. Shim just said was, in order to achieve 19 the 5 percent, part of the plan might be asking 20 for more money. So, to me, that's not creating 21 efficiencies, that's just asking for more money 22 to offset to get to the percentage that we're 23 looking at. So that completely undoes everything 24 that we're trying to be more efficient. You 25 know, just getting more money isn't efficiency.</p>

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1 MR. TURSO: But if you recall he already said
2 that we were going to obtain those efficiencies
3 from, quote, all of the departments. So we're
4 not going to, allegedly, that's why it's great to
5 have somebody transcribing here, allegedly
6 they're not going to get it by just taking more
7 money from the taxpayer and that's now forever
8 documented forever and ever, amen. But I would
9 love to hear -- I still would love to hear who's
10 accountable ultimately. Because this is going to
11 end up just like the intercom thing, and that's
12 why I was trying to get departments and names.
13 Because in three years when we look back at this
14 everybody will be gone, it won't be my fault, and
15 we'll be sitting here perseverating over
16 something that happened three years ago.

17 DR. LYNCH-WALSH: Well, ultimately, remember,
18 all the employees report to the superintendent
19 and the superintendent reports to the board. So
20 you would have to have a completely rogue
21 insubordinate employee refusing to cut their
22 budget, and that shouldn't happen because they
23 report to the superintendent.

24 MR. TURSO: Right.

25 DR. LYNCH-WALSH: Mr. Shim?

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1 MR. SHIM: Thank you. Through the Chair,
2 yeah, I just want to clarify, again, I am simply
3 saying that we're developing a plan. The policy
4 was just passed and the superintendent and staff
5 will have to develop a plan based upon the
6 policy. Now, that means any available funding
7 that can go into the fund balance based upon
8 changes or whatever we need to do to get to that.
9 So I don't want to -- I just wanted to clarify.
10 Thank you.

11 MR. MAYERSOHN: So, again, from a -- I hear
12 what you're saying, I appreciate it. From a
13 timeline perspective, because we always hear
14 we're working on it, give us some solid, hard
15 dates, by September 1st we're going to have a
16 plan in place and by, you know, our next audit
17 committee meeting we'll be able to roll out that
18 information to explain it. Is that a
19 possibility? I mean, I'm not holding you to
20 September 1st, but will we have something that
21 you can deliver to us by our next committee
22 meeting, which is on the 26th?

23 DR. LYNCH-WALSH: Given that you're going to
24 have the second public hearing for the budget,
25 which then goes to the state, and maybe I'm

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1 misremembering how budgeting works, but a budget
2 is a plan, and the policy requires the
3 superintendent to have a plan. So even if it's
4 not a fully fleshed out 5 percent plan it should
5 be the beginnings of the road map to get there.

6 MR. SHIM: I don't have a timeline for the
7 development of this. But what I will tell you is
8 that I will continue to keep the audit committee
9 updated and give you an update at the next
10 meeting where we're at. And our final statements
11 are coming out the same day that the budget and
12 stuff, so that will certainly be an update as
13 well as to the direction that the fund balance is
14 going in.

15 DR. LYNCH-WALSH: All right. Anymore
16 questions or comments? I'm going to ask Mr.
17 Rhodes for a follow-up.

18 MS. CARTER-LYNCH: I would like to make a
19 comment.

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

21 MS. CARTER-LYNCH: I hear what we all are
22 saying, but we all in here know, and maybe I
23 missed something, but we really don't have a lot
24 of money. Do we? I mean, I understand what
25 people are trying to make people find money from

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1 somewhere, but it's going to be hard to find
2 money that you don't have. Am I making sense?

3 DR. LYNCH-WALSH: Right. Well, the thing is,
4 we all know that and we expressed our concerns
5 even at our last meeting and I relayed them in a
6 matrix to the board, spoke to them, to the board,
7 and they went ahead and approved the policy as it
8 was for 5 percent, which says, the superintendent
9 will plan. So while they are now tasking the
10 superintendent to plan for something we basically
11 know can't happen, it's in their policy. And so
12 the follow-up would be, given that the final
13 budget that goes to the state is going to get --
14 go before the board for approval on September
15 10th, we're looking for a draft plan, at a
16 minimum, that shows how the superintendent will
17 comply with that policy provision. Because
18 that's been the gist of our concern.

19 MS. CARTER-LYNCH: Okay. And under the
20 situation that we have now, and I've missed a
21 couple meetings, sorry about that, shouldn't we
22 give them an opportunity to get there and see
23 what they come out with?

24 DR. LYNCH-WALSH: If we don't ask for a
25 draft --

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1 MS. CARTER-LYNCH: Uh-huh.
 2 DR. LYNCH-WALSH: -- we will be having this
 3 precise same conversation a year from now.
 4 MS. CARTER-LYNCH: Okay. That's -- those are
 5 my comments.
 6 DR. LYNCH-WALSH: Mr. De Meo?
 7 MR. DE MEO: At the risk of beating this to
 8 death, I think the policy says that if the
 9 superintendent projects that the 5 percent won't
 10 be made it must notify the board. I don't think
 11 there's anything for to us do until that happens.
 12 I do think Mr. Turso makes a good point, and that
 13 is, if it's simply raising revenue, that's not in
 14 the spirit of what the -- I don't think that's in
 15 the spirit of what was intended.
 16 DR. LYNCH-WALSH: So I'm going to go back to
 17 the idea of "will plan". It's sort of like
 18 saying, let's see how this class turns out
 19 without a lesson plan.
 20 MS. CARTER-LYNCH: He had -- you had your
 21 hand up. Yeah, I wanted to see what he has to
 22 say.
 23 DR. LYNCH-WALSH: So that's all I'm asking
 24 for, what's the lesson plan? You might not have
 25 all the assignments filled in, but what's the

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1 DR. LYNCH-WALSH: Okay. Thank you.
 2 Remember, we had concerns about the board versus
 3 the superintendent's responsibility, that wording
 4 wasn't incorporated either. I don't know, maybe
 5 they thought they did. But remember when I
 6 marked it up the first time, I can do that again
 7 and send it to you guys.
 8 But Mr. Rhodes, if you can press them for a
 9 draft that speaks to the superintendent will
 10 plan, because, to me, you're doing a budget, a
 11 budget is a plan, and sometimes when you do a
 12 budget you know that you need to spend around a
 13 million for something, so you divide it by the
 14 number of departments or whatever, or months, and
 15 it's a quick and dirty estimate. There has to be
 16 some idea because staff brought the 5 percent to
 17 the board. There had to be some idea beyond what
 18 Mr. Turso has pointed out for how you were going
 19 to get to 5 percent. And it may be the next
 20 year, the next couple of years, three years. I
 21 don't know. But there has to be the beginnings
 22 of a plan. It's sort of like when you talk about
 23 100 percent proficiency and the plan is to hope
 24 and pray. That's not good enough. So if we
 25 could have a follow-up for our next meeting?

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1 lesson plan?
 2 MR. RHODES: I've been advised that it would
 3 be helpful if everybody speaks more directly into
 4 their microphone because some are loud enough and
 5 some are not.
 6 MR. SHIM: Madam Chair?
 7 DR. LYNCH-WALSH: Yes, Mr. Shim.
 8 MR. SHIM: Yes, I just wanted to say that,
 9 you know, I'm hearing the discussion and I agree
 10 and I'll take this back and we'll come back at
 11 the next audit committee meeting and discuss
 12 what -- what those plans would look like and
 13 where we're at with the fund balance.
 14 I also wanted to say, and I know that it
 15 probably won't be satisfactory to say this, but
 16 at the last meeting where we discussed the fund
 17 balance I was given a document, we went back and
 18 we did have very serious discussions about merits
 19 and what to implement and the document did change
 20 and it was influenced by the input of the audit
 21 committee and I appreciate that input. And going
 22 forward, also, that we will certainly take the
 23 input of the audit committee and utilize that
 24 information to help the district go in the right
 25 direction.

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1 MR. RHODES: What I'll do is I'll communicate
 2 with Mr. Shim between now and the next meeting to
 3 see what has come out of the next budget hearing
 4 as well as any information that may be subsequent
 5 to that based on any board input.
 6 MS. SHAW: Madam chair?
 7 DR. LYNCH-WALSH: Yes, ma'am.
 8 MS. SHAW: I think that might be a bit
 9 unreasonable based on where we are right now.
 10 Here are my thoughts. First of all, if there is
 11 not any discussion or planning or calculations or
 12 thought process that's included in this 1 percent
 13 right now, trying to get that done and put forth
 14 a budget in the next six weeks, actually, less
 15 than that, might be a little bit more difficult.
 16 I would rather someone say to me, listen, the
 17 budget will go through, but in the next couple of
 18 months we'll put together a plan and maybe come
 19 back to the district, to the board, with a budget
 20 amendment. I would rather hear that than you
 21 saying you're going to come back to us in
 22 September. Because coming back to us on
 23 September 26th, I'll be the first one to tell
 24 you, I just did my budget. You're not going to
 25 have that plan. You're going to be too busy

1 trying to make sure that you meet all the
2 requirements and publish and deadlines, et
3 cetera. I wouldn't commit to September 26th and
4 I wouldn't ask you to commit to September 26th,
5 but would rather -- I would rather have a date in
6 the very near future that allows you enough time
7 to look at where you are, look at the numbers,
8 look at how things are coming, tighten if you
9 need to tighten, adjust, and come back with a
10 budget amendment to say that we're moving forward
11 even if it is a half percent at a time.

12 DR. LYNCH-WALSH: And -- well, the update
13 might be, we don't have a plan yet. But I expect
14 that there was a board member that pushed for the
15 5 percent and I anticipate on September 10th them
16 asking what is the plan to get to 5 percent.

17 MS. SHAW: But it doesn't matter. Asking and
18 we're not there, I just want to know the plan as
19 to how we're going to get there. And I expect
20 that, you know, since the budget has already
21 passed someone to say, well, we're working on
22 putting together something in place, we may have
23 to come back to the board with a budget
24 amendment, et cetera, et cetera. Because we can
25 ask as much as we want and we force Mr. Shim, who

1 throughout the end of the year that's gotten us
2 closer.

3 As far as going forward and the plan to --
4 you know, we still need to work on that and a
5 number of things financially, some of the goals
6 that the board has asked staff to work on. So
7 we're -- we are working on those and the
8 superintendent has said that we are going to
9 achieve efficiencies.

10 DR. LYNCH-WALSH: Okay. I think as you and I
11 have been doing this dance for like 12-plus
12 years, I think I hear you.

13 So for follow-up, can we get a detailed
14 calculation, fund balance calculation of the
15 changes that have occurred in fund balance?
16 Because I did notice the last time I looked there
17 was an uptick and I don't know where the uptick
18 is coming from. So if we suddenly see another
19 uptick in the next one, then we need to start
20 asking, how is that occurring? Like what's
21 moving around; what changed? Because we're not
22 getting more money, we have more liabilities, so
23 how would the fund balance be going up?

24 So if we could see that analysis, I think
25 that would satisfy everybody. Instead of a plan,

1 is, I guess, in a new appointed position.

2 DR. LYNCH-WALSH: Task assigned.

3 MS. SHAW: Task-assigned position, whatever
4 that means, to come up with something. He
5 doesn't know where all the bones are buried.
6 He's not going to be able to find --

7 DR. LYNCH-WALSH: No, no one's saying that.

8 MS. SHAW: I would rather us be reasonable
9 and say, allow you some time, not September 26th,
10 maybe it's October, maybe it's November, allow
11 you some time to get your foot wet, get your
12 bearings together, and come back to us with
13 something versus September 26th.

14 DR. LYNCH-WALSH: Well, September 26th is
15 predicated on the fact that they passed the
16 budget. So, basically, are you confirming that
17 as of right now there was nothing in the budget
18 that would move you towards 5 percent?

19 MR. SHIM: What I would say is that we are
20 putting together our financial -- our
21 end-of-the-year financials and we will have a
22 budget amendment, our final budget amendment,
23 which will indicate, you know, where we're at at
24 that point, if we're going in the right
25 direction, and the things that we have done

1 let's see a detailed analysis of what's coming in
2 and out of fund balance.

3 Yes, Mr. Naylor.

4 MR. NAYLOR: Yes, as a relatively new member,
5 I just want to confirm, will we have a better
6 idea on what the revenues will be after the first
7 FTE count?

8 MS. SHAW: Probably.

9 MR. NAYLOR: Which will be when? When is the
10 first FTE count?

11 DR. LYNCH-WALSH: October? Oh, well, there's
12 the 10-day count, but I don't know that that's an
13 FTE.

14 MS. SHAW: But it's not for us to debate how
15 the district put this together. All we're asking
16 for them is to show us how we're going to get
17 there. And whether it is closing out fiscal year
18 2024 and provide -- and whatever is left over
19 maybe able to roll it into as part of this or
20 looking at how, once the budget is approved, now
21 go back and take a look at where you are with the
22 budget, what are some of the areas you may be
23 able to cut and then maybe come back with a
24 budget amendment. But I don't want to tell them
25 how to do that. I just want to hear a plan.

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1 DR. LYNCH-WALSH: Yeah. No, no, I'm with
2 you. I just want to understand how the fund
3 balance is being calculated. And since we're the
4 audit committee and we're supposed to be, you
5 know, accounting centered here, I would like to
6 understand. We have been using the term fund
7 balance, but I want to have a better
8 understanding of what comprises the fund balance.
9 For me -- as one audit committee member, I would
10 like to understand what makes up the -- how we're
11 getting the numbers and -- we know what committed
12 is. I don't know what's in restricted and
13 assigned and unassigned. What's been changing?

14 Okay. Are we good on this?

15 (No response.)

16 DR. LYNCH-WALSH: All right. Because that
17 was follow-up number 1.

18 And then our other one, Booster Club Revenues
19 and Expenditures, so for those of us, just to
20 recall, we had passed a motion. We passed a
21 couple of motions. One was we asked for the
22 revenues and expenditures, which, per the booster
23 club guidelines, are to be provided to the
24 principal on May. So we asked for them for this
25 year. We could have asked for last year but I'm

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1 to that?

2 MR. RHODES: The response when it went to the
3 board as one of the items was that it was not
4 sponsored by a board member and picked up for --

5 DR. LYNCH-WALSH: That isn't even a thing
6 that it has to be sponsored. People keep making
7 up processes around here. Basically, they
8 haven't answered yet.

9 MR. RHODES: They haven't answer and they
10 haven't created one.

11 DR. LYNCH-WALSH: Right. But was there a
12 memo? There was a staff response, I believe.

13 MR. RHODES: We received -- I'm getting
14 things --

15 DR. LYNCH-WALSH: Yeah, I'm going to, I think
16 it went to June 18th and there was -- I think
17 there was a legal memo or there was a staff
18 response referring us to the memo, that because
19 of what's written in the memo we don't advise
20 doing a policy at this time.

21 MR. RHODES: Right. And what happened was,
22 in the interim, during the time -- the same date
23 that the proposed audit plan was discussed on May
24 29, general counsel coincidentally brought
25 together or brought forward an item that looked

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1 not sure we would have gotten anything. We asked
2 for this year and, Mr. Rhodes, what did we get in
3 response to that request?

4 MR. RHODES: We got -- I sent some late items
5 that we received to everybody and that was items
6 B1 through B4. But before we go into that, what
7 we received was a list of all reported in
8 response to, I believe they called it a survey,
9 which schools had booster clubs and which booster
10 clubs those were. We didn't get any information
11 on what the official names of them were, just
12 which functions they supported. And then when we
13 waited for, I think it was about another six
14 weeks for the revenues and expenditures to come
15 back, we received information from nine schools.
16 And of those nine schools the links that were on
17 there, they were not active. I've requested the
18 links be activated so that we can see that
19 information, but I was unable to see that
20 information. So it wasn't all as helpful as I
21 think this committee was asking for.

22 DR. LYNCH-WALSH: Okay. So that was one
23 thing. And then one of the other things we asked
24 for was that a booster club policy be created
25 with an audit provision. What was the response

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1 at the interlocal agreement for the inspector
2 general's office, at which point there were
3 questions about a list of exclusions that
4 included SAG groups and booster clubs. And there
5 was questions from the board that required a
6 follow-up on my part to bring some answers to the
7 questions that are -- for example, what would
8 happen if fraud did occur within those groups,
9 what would we -- what coverage would we have or
10 what coverage would IG have? I went through and
11 did an analysis and sent that off earlier this
12 week, received response from general counsel.
13 Also in the process as you saw, there was a
14 question asked by a board member as to whether or
15 not the school board has any authority over these
16 booster clubs and the response was, no, and that
17 it was better to stay out of that business to
18 eliminate or avoid unwanted liabilities. I've
19 done some additional follow-up research since
20 that came out and I'm going to be meeting with
21 general counsel to discuss the differences in our
22 approach and differences in the criteria that our
23 respective opinions are relying on to see if we
24 can find what the actual recommendation to the
25 board is going to end up being.

<p style="text-align: right;">Page 37</p> <p>1 DR. LYNCH-WALSH: Okay. So --</p> <p>2 MS. FERTIG: Dr. Lynch-Walsh?</p> <p>3 DR. LYNCH-WALSH: Yes.</p> <p>4 MS. FERTIG: I have my hand up when you have</p> <p>5 time.</p> <p>6 DR. LYNCH-WALSH: Who's manning the Teams so</p> <p>7 they can see the hands up?</p> <p>8 MS. FERTIG: I understand. That's why I</p> <p>9 broke in. Sorry.</p> <p>10 DR. LYNCH-WALSH: Yeah, because it's not me.</p> <p>11 Okay. Mary, yes, you had a question or a</p> <p>12 comment.</p> <p>13 MS. FERTIG: I have been looking back over</p> <p>14 the last -- I know there are several of us on</p> <p>15 this -- on the audit committee who were here in</p> <p>16 2016 with the Nova audit of the booster club, the</p> <p>17 funds they used. There have been several other</p> <p>18 instances over the years that we could bring</p> <p>19 forward with pay to play and various examples of</p> <p>20 where this is happening. I know you, Nathalie,</p> <p>21 brought up the most recent thing with the Western</p> <p>22 debate club.</p> <p>23 If we don't have a relationship with them how</p> <p>24 are these things happening and what are we doing</p> <p>25 to prevent them from happening? And,</p>	<p style="text-align: right;">Page 39</p> <p>1 described that it was too much of the vary</p> <p>2 liability that they were trying to avoid going</p> <p>3 forward that already exists. So I think in some</p> <p>4 ways their analysis -- their follow-up analysis</p> <p>5 agrees with what it is that I had found and</p> <p>6 that's why I say that there's going to have to be</p> <p>7 some further discussions on this to determine</p> <p>8 exactly where that's going to go.</p> <p>9 DR. LYNCH-WALSH: Ms. Shaw?</p> <p>10 I'm sorry, Mary, were you done?</p> <p>11 MS. FERTIG: I'm sorry, Nathalie, I only got</p> <p>12 part of that. I don't want to hold up the group.</p> <p>13 I just wanted to get my question on the record.</p> <p>14 I think it's a continuing concern and one that I</p> <p>15 hope we address.</p> <p>16 DR. LYNCH-WALSH: Okay. Yes, we will be</p> <p>17 following up.</p> <p>18 Ms. Shaw?</p> <p>19 MS. SHAW: Hi. And I think that's the point</p> <p>20 I was going to make, this is a continuing --</p> <p>21 first of all, our teachers shouldn't -- doesn't</p> <p>22 the school board have a policy that teachers</p> <p>23 should not be handling the money? Because I know</p> <p>24 -- I'm the PTA president, so I know that --</p> <p>25 please don't clap. So I know that our teachers,</p>
<p style="text-align: right;">Page 38</p> <p>1 specifically, a pay to play, a requirement for</p> <p>2 the student to raise a certain amount of money or</p> <p>3 make a financial contribution?</p> <p>4 MR. RHODES: If I may?</p> <p>5 DR. LYNCH-WALSH: Yes.</p> <p>6 MR. RHODES: In the analysis that I have</p> <p>7 prepared for the board in response to their</p> <p>8 questions my approach was to take a look at where</p> <p>9 the control weaknesses were with regard to</p> <p>10 various documents stating prohibitions of school</p> <p>11 staff handling funds or having the authority to</p> <p>12 sign on behalf of these outside clubs. And when</p> <p>13 looking at that, I told you I received the</p> <p>14 following day a response to the analysis that I</p> <p>15 put together for the board from general counsel</p> <p>16 that identified that the -- the booster club</p> <p>17 guidelines and standard practice bulletin I-101</p> <p>18 were flawed and it caused great concern to legal.</p> <p>19 So they're now reviewing that to the point that</p> <p>20 they've even made a request that I-101 standard</p> <p>21 practice bulletin, the use of it be discontinued</p> <p>22 until they figure this problem out as well as the</p> <p>23 wholesale rewriting of the booster club</p> <p>24 guidelines are underway right now with a redline</p> <p>25 and stricken and new language in it because they</p>	<p style="text-align: right;">Page 40</p> <p>1 they have enough to do. So handling money and</p> <p>2 losing their job over handling money should not</p> <p>3 be -- should never ever be the case. And so in</p> <p>4 writing this, what I would recommend, and I'm not</p> <p>5 recommending that we need to use the PTO model,</p> <p>6 but a similar model that takes the money out of</p> <p>7 the school, out of the teachers' hand, put it</p> <p>8 back into the parents' hand or whoever, and let</p> <p>9 them be responsible. Because now you're asking</p> <p>10 your school, your principal, your teachers,</p> <p>11 everyone to be responsible for this money. It</p> <p>12 should never be. They have enough jobs to do and</p> <p>13 I think that's where -- first of all, that's a</p> <p>14 huge liability on those individuals, individually</p> <p>15 and collectively for the schools.</p> <p>16 MR. RHODES: And if I may respond to that?</p> <p>17 The -- the various documents that I've looked at,</p> <p>18 they were more standard practice bulletins and</p> <p>19 the booster club guidelines that were giving</p> <p>20 those instructions than board policies. In fact,</p> <p>21 I think that's the justification why we would</p> <p>22 need a board policy. But I say that to say that</p> <p>23 the folks that were identified in these various</p> <p>24 forms of criteria, showing who the district</p> <p>25 employees would be that would interact with these</p>

<p style="text-align: right;">Page 41</p> <p>1 booster clubs were more like athletic directors, 2 assistant athletic directors. It specifically 3 did not focus on teachers. It could have even 4 been facilities service persons that would assist 5 them in the work in the school. And also I want 6 to say, there's two different models, one that is 7 based on our internal funds that we look at, that 8 all of those funds are supposed to be handled 9 strictly by staff from that school, and then we 10 have this other model where district staff can be 11 part of a booster club, but they're not supposed 12 to handle any of those funds. So there's like -- 13 there's supposed to be a wall between the folks 14 that are doing it internally and the way that 15 it's being done externally. The rules that were 16 listed in the booster club guidelines, that is 17 the part that I think opened the eyes to general 18 counsel to saying we cannot be giving these 19 employees this kind of instruction.</p> <p>20 DR. LYNCH-WALSH: Yeah, and I just wanted to 21 clarify something because they put in policy, 22 there's a policy and it's in -- Mr. Rhodes is 23 right, Policy 8020 Use of Broward County School 24 Board Facilities Non-School Purposes. The School 25 Allied Groups, they are now specifically saying,</p>	<p style="text-align: right;">Page 43</p> <p>1 a part of internal funds versus this one that 2 should be monitored outside. Not only that, but 3 an athletic director can also be a teacher. I 4 have seen that at the very schools my children 5 have been to. So be mindful of that as well.</p> <p>6 MR. RHODES: And I'm not saying that it can't 7 be a teacher. And I would like to clarify that 8 there is a distinction between internal funds, 9 which are not to be handled by outside groups, as 10 well as outside fundraising which is not to be 11 handled by inside employees. That is the 12 distinction. And I think that that's where the 13 line is getting blurred and where the internal 14 controls are lost.</p> <p>15 MS. CARTER-LYNCH: I have a question. 16 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>17 MS. CARTER-LYNCH: Mr. Rhodes, is there a way 18 to come up with a policy where it gives us clear 19 distinction between the two? I now work on 20 several boards, several boards, BEF is a DSO to 21 the district. We have no commingling of funds in 22 any kind of way. Is there a way that same 23 situation can happen with these outside groups?</p> <p>24 MR. RHODES: I believe there is and the 25 difference between a DSO and these SAG groups</p>
<p style="text-align: right;">Page 42</p> <p>1 have to be approved by the school board. So they 2 are creating the liability and Mr. Rhodes is 3 responsible for ensuring that -- evaluating the 4 internal controls, the sufficiency of the 5 internal controls to mitigate the liability 6 that's inherent in this relationship.</p> <p>7 MS. SHAW: And the problem with that is, Mr. 8 Rhodes, especially having two of those and one is 9 saying that it's okay for the principal and the 10 schools to be involved, is that that stems over 11 into my arena. And I'm speaking of PTA at the 12 moment, where that principal of that school 13 believes that they have a right and have to 14 dictate how PTA money is spent. So I think the 15 district needs to really take a look at that to 16 make sure, having two separate booster club 17 moneys to me makes no sense, because no one is 18 going to know where to draw the line, where is it 19 that the school should be involved and where is 20 it that the school should not be involved? As an 21 audit committee member, I think that's an issue 22 and the liability will continue because someone 23 is going to say, well, we can use that money, 24 they're not thinking, well, this one is the one 25 that is assigned by the district and needs to be</p>	<p style="text-align: right;">Page 44</p> <p>1 that we're talking about where they both require 2 board approval in order to operate, the 3 difference is that in order for us to first 4 create a policy that creates and lays out some 5 form of internal controls, prohibitions and 6 things that allow activities, we would then have 7 to have the ability to audit that to ensure that 8 they're actually following the rules that are 9 within that policy. Currently, there is an 10 understanding, perceived or real, that there is 11 no authority whatsoever to look at those funds. 12 But more than anything in my analysis, it wasn't 13 as much about the funds as it was about the folks 14 who had access to the funds and the lack of 15 internal controls where that was concerned 16 between inside school board employees and their 17 roles and responsibilities within a booster club.</p> <p>18 DR. LYNCH-WALSH: Mr. Mayersohn?</p> <p>19 MR. MAYERSOHN: So, currently, as it stands, 20 we don't have the ability to audit, based upon 21 the general counsel's memo, to audit booster 22 clubs; correct? Or they're recommending that --</p> <p>23 MR. RHODES: They've recommended against it; 24 yes.</p> <p>25 MR. MAYERSOHN: Okay. So, I guess with that</p>

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<p>1 being said, what the board needs -- again, 2 booster clubs I don't think are going away. I 3 mean, I don't think we can force them to go away 4 because, again, they're independent 5 organizations, as Ms. Shaw said. PTA is not 6 going away, but we don't audit their books. We 7 don't audit local PTAs. We don't have the 8 ability to create bylaws, and controls, and 9 whatever they may be, and there are some -- you 10 know, let's say a majority of booster clubs are 11 doing it correctly, there are others that get 12 into, as Mary mentioned, the pay for play, you 13 know, other things where it becomes problematic. 14 So is there some way contractually to create an 15 agreement between a booster club and a school or 16 the school district to govern that if they're 17 going to use school facilities and they're going 18 to do whatever it is, to create a contractual 19 agreement with an audit provision in there for 20 examining their internal controls provisions so 21 that this way we have the ability to check on 22 them? Similar to if you contract out with a 23 vendor. 24 MR. RHODES: I think there's a couple ways 25 that that could be done. One would be through</p>	<p>1 not sure if that's because this may be a new 2 updated version of the statute that they weren't 3 aware of or if it was something that just -- it 4 seems like it had to have been considered because 5 when 8020 was updated from the old, what was 6 called Policy 1341, that one did not include that 7 the board would have to approve these SAGs before 8 they were authorized to do work within the 9 district. So I'm not -- that's why I have to go 10 back and check that. I didn't have the time to 11 double check that yet. 12 MR. MAYERSOHN: What's the statute number? 13 MR. RHODES: 1001.43. And specifically I 14 just cited Section 2(b). And to close that, the 15 conversations and discussions that I had in the 16 beginning before the analysis was even issued to 17 the board, I think the general counsel understood 18 that there was a little bit of additional 19 information that she needed to get her head 20 around, as well, because I think things had 21 changed a lot from the period of time that the 22 booster guidelines and some of these other 23 standard practice bulletins were originally 24 issued. 25 DR. LYNCH-WALSH: Oh, you're good? Okay.</p>
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<p>1 that contract mechanism that you're talking 2 about, the other one could be at the time that 3 the school board approved and authorized the SAGs 4 to do business, there could be an audit provision 5 in that authorization process. But in the course 6 of reviewing the information that came back to me 7 from general counsel after my analysis was sent 8 out, I went out and did a little bit more search 9 and found a Florida statute that is 1001.43, 10 Supplemental powers and duties of district school 11 board identifies in Section 2 - Fiscal 12 Management, the district school board may adopt 13 policies providing for fiscal management of the 14 school district with respect to school 15 purchasing, facilities, nonstate revenue sources, 16 budgeting, fundraising, and other activities 17 relating to physical management of district 18 resources, including, but not limited to, the 19 policies governing. And now I'm going to shift 20 over to (b) booster clubs, sales by booster 21 clubs, marathon fundraisers and student sales of 22 candy, paper products and other goods as 23 authorized by the school board. So the idea is 24 that there is a link back to the statute that I 25 think legal implied that there wasn't. And I'm</p>	<p>1 Mr. De Meo? 2 MR. DE MEO: So I'd like to continue on this 3 line. So we don't have any authority to audit 4 the bank records? It's not part of internal 5 audit? 6 MR. RHODES: The internal record of the 7 booster clubs? 8 MR. DE MEO: Yeah. 9 MR. RHODES: I don't believe that we do. 10 MR. DE MEO: We can't tell them what to do. 11 We can't have school employees involved; right? 12 MR. RHODES: No, we can, there's just 13 prohibitions to certain activities. 14 MR. DE MEO: They can't be officers or 15 director; right? 16 MR. RHODES: And people who sign off on 17 things financially or contracts; that kind of 18 thing. 19 MR. DE MEO: And the principal can accept 20 funds and determine how those funds are used. 21 MR. RHODES: I would amend that to say the 22 principals can accept funds but generally the 23 booster club would identify how those funds are 24 to be used. 25 MR. DE MEO: Okay. So they're designated</p>

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1 funds. And that is under your purview. You can
2 check that it was properly spent; right?

3 MR. RHODES: Currently, the -- as I said
4 before, the perception is that we can't and
5 there's a lot of pushback when we even ask for --
6 when the committee asked for on April 11th for me
7 to gather information about revenues and
8 expenditures, in that booster club guideline
9 there were two bullets in particular that showed
10 that there were two separate times when the
11 booster clubs shall provide revenue and
12 expenditure information to the principals of the
13 schools that they work with. And that was once a
14 year after their group's internal financial audit
15 and then also at different times during the year
16 where they would have committee meetings where
17 they would discuss these financials, they were
18 supposed to be, and the word "shall" was used in
19 the each of those bullets.

20 MR. DE MEO: Yeah, I was thinking of
21 something much more simple, like for each
22 contribution to a school would be accompanied by
23 a letter saying use these funds in this way.
24 Very simple. And then you would simply have to
25 look at that and see if, you know -- I don't

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1 not asking for records from the booster club,
2 we're not asking for records that are not public
3 records, but we still have not received those and
4 there's a perception that those are not available
5 to us.

6 MR. DE MEO: Yeah, I can see though that we
7 don't want to be too involved, but does -- I know
8 you're not general counsel, but it sounds like,
9 to me, school board could pass some policy that
10 said outside organizations will comply with the
11 following, they will reconcile their banks,
12 they'll have the accountings, they'll have duly
13 elected officials, they'll have board elected so
14 on and so forth, they'll have bylaws that meet
15 the following criteria, and then we would then be
16 able to ask for that information if it's a
17 requirement. Whether we can or not, I think it's
18 worthwhile for the school board to consider
19 establishing some policies governing these
20 outfits.

21 Second, another member mentioned something
22 pay to play or something, I thought that was back
23 in the '50s with the record companies, but --

24 DR. LYNCH-WALSH: Still alive.

25 MR. DE MEO: So do you think it's a risk that

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1 think that would violate anything I've read from
2 the general counsel. But I do think, somebody
3 mentioned a contract, I do think, based on what
4 you just read, we could set up some criteria.
5 For example, PTA is governed by a national
6 organization that requires certain organization,
7 certain way they spend their funds. I think it
8 even requires some kind of oversight or auditing.

9 Is it within -- if we -- if the school board
10 passed a policy that said, here's the criteria
11 for these outside organizations, they must
12 follow -- first, could we do that based on what
13 you see?

14 MR. RHODES: Currently, based on the
15 responses that I received from the ask that the
16 audit committee gave me as the liaison, those
17 public records that I just described that come to
18 them in the way of yearly and routine reports
19 that go to the principal, we were provided none
20 of those and I was told that we were not going to
21 receive those. So those are something that I
22 would think that any citizen could do a public
23 records request and would be able to get and yet
24 even though we have Policy 1700 to give us access
25 to those records that they have received, we're

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1 there is fraud or inappropriate activities that
2 can or do exist, inappropriate relationships
3 between these clubs and various programs? First,
4 just do you think that may exist?

5 MR. RHODES: Let me answer that by saying
6 this. Most of the things that you just mentioned
7 regarding bylaws and how their officials are
8 elected and who does what within their board of
9 directors was listed out in the booster club
10 guidelines. However, those booster club
11 guidelines, as I mentioned a few moments ago, are
12 completely being overhauled after they came to
13 the attention of general counsel, and many of
14 those things are either being modified, revised
15 or stricken altogether. And so I don't know how
16 that will look by the time it's done.

17 But getting back to the heart of your
18 question, I do believe that there is a way that
19 policies could be put together that would give us
20 the ability to look at the types of prohibitions
21 that would result in fraud. And here's where I
22 have examples. I simply went out and took a look
23 and compared some information that was available
24 on Sunbiz.org and I found six different
25 situations, just in a very quick review, where

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1 current or past school board employees were on
2 the board of directors and in at least two of
3 those examples they were the treasurer. I think
4 that that would stand to show that that is in
5 complete violation of the spirit and intent of
6 who is supposed to touch the money that is a
7 district employee at the same time that they're
8 working with these clubs. And also there's --
9 there was one thing that was said a little while
10 ago and I want to make sure that this is clear
11 for the record. I in no way support the idea of
12 abolishing or getting rid of booster clubs. All
13 I want to do is make sure that the appropriate
14 internal controls are there for when our folks
15 interact with them.

16 MR. DE MEO: So this last comment, I think,
17 both a question and a statement, I think you
18 could come up with an effective audit program
19 which might include, for example, having the
20 office staff sign an acknowledgment that they
21 conducted the -- or their relationship with the
22 booster club is appropriate and so on and so
23 forth, maybe the athletic director, that type of
24 thing, and that you could look for inappropriate
25 signs, signs of inappropriate activities. For

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1 things to see if they're complying. And that
2 would be the simplest way to do it. And it
3 wouldn't even have to be a situation where we
4 would necessarily have to dig into the books and
5 records and the habits of the fundraising of the
6 boosters. That's not the point. The point is
7 compliance of the staff.

8 MR. DE MEO: Thank you.

9 DR. LYNCH-WALSH: Thank you. I've Mayersohn,
10 Friedman -- oh, hold on. I've got Mayersohn,
11 Friedman and it sounds like Fertig.

12 All right. Mr. Mayersohn, then we've got to
13 wrap this up.

14 MS. CARTER-LYNCH: I will go after Mayersohn.

15 DR. LYNCH-WALSH: Was Friedman before you?

16 MS. CARTER-LYNCH: Yes.

17 DR. LYNCH-WALSH: Okay. So Mayersohn,
18 Friedman, I'm not sure where Mary is in the
19 thing.

20 MR. MAYERSOHN: So, again, not to beat a dead
21 --

22 MS. FERTIG: Just put me in wherever.

23 DR. LYNCH-WALSH: Okay.

24 MR. MAYERSOHN: So not to beat a dead horse,
25 but if you take a look at Miami-Dade's policy for

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1 example, you might find some documentation
2 that -- about how funds are raised and their
3 purpose. But I think you could come up with
4 something that doesn't violate any of these rules
5 that the general counsel is concerned about. And
6 I do think the school district could come up with
7 criteria that would help. And, lastly, I think
8 that -- I don't think it's inappropriate as a
9 member of the general public, for example, a
10 principal to ask if PTA has complied with all of
11 its -- all of its internal and external rules and
12 obligations and have them acknowledge that under,
13 you know, penalty of -- you know, an oath, so to
14 speak. The two or three, the treasurer, the
15 president, I don't see that as -- that that would
16 create any additional liability for us. That
17 sounds like it would insulate us and protect us.

18 MR. RHODES: I agree with that. And to your
19 point about putting together an audit program, I
20 would think that prior to being able to put
21 together an appropriate audit program we would
22 need to first have a policy that identifies
23 clearly what are the allowances and the
24 prohibitions of stuff so that when we went in to
25 load this program we would be able to test those

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1 fundraising booster clubs, there is an audit
2 provision that provides all records must be
3 maintained for purposes of having an audit. So I
4 would suggest, you know, sharing that with the
5 general counsel to have her take a look at what
6 they do and contact her colleagues there. It
7 might be helpful.

8 DR. LYNCH-WALSH: I think Pinellas County
9 also does one. Yeah, Pinellas.

10 All right. So that was Mayersohn. Friedman?
11 Mr. Friedman?

12 MR. FRIEDMAN: Yeah, to build off of what Mr.
13 De Meo was saying at the beginning, once the
14 funds from the booster club reach the school,
15 couldn't we, technically, say those are
16 considered school funds and if the booster club
17 says, okay, we want it to be spent on this, this,
18 and this, by us having the ability to see those
19 as school funds we would be reviewing to make
20 sure they are accurately spent and at the same
21 time holding the integrity of the booster club.
22 So we're reviewing it for the booster club to
23 make sure, as well, that it is being spent how
24 they intended to be spending and that's the money
25 that actually hits the school campus.

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1 DR. LYNCH-WALSH: So let me clarify because
2 this got lost I think at the beginning of
3 discussion. So with direct support
4 organizations, to Ruth's point about Broward
5 Education Foundation, if you are a separate
6 entity incorporated, you're nonprofit, like the
7 booster club, most booster clubs are, their money
8 is their money and never the twain shall meet.
9 If they're not a nonprofit then it has to go
10 through internal funds. So case in point,
11 Western High School Debate Club was supposed to
12 be a booster club but it wasn't functioning the
13 way it was supposed to. Now, when they fundraise
14 for the debate club it's going through internal
15 funds because there is no longer a nonprofit
16 booster club. So if it's going through internal
17 funds, what you just described does happen or
18 should, right, because he does have purview over
19 internal funds.

20 MR. FRIEDMAN: Okay. Perfect.

21 DR. LYNCH-WALSH: And then Mary and then
22 Ruth. Mary?

23 MS. FERTIG: Thank you, Nathalie. Yes, I
24 like what Mr. De Meo said and I just want to just
25 say I think we should just remember some of the

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1 Ruth?

2 MS. FERTIG: Nathalie, my one other comment
3 would be that maybe somebody from the general
4 counsel's office could come and respond to some
5 of these questions, you know, instead of just
6 sending the other folks.

7 DR. LYNCH-WALSH: I don't think there's
8 anyone from general counsel's office here; right?

9 MR. RHODES: No.

10 DR. LYNCH-WALSH: Okay.

11 MR. RHODES: No. And, in fact, I had -- it
12 was on a separate issue but the answer was
13 generic when I invited general counsel to another
14 meeting where we thought that they may be able to
15 provide us some help, the answer was that office
16 generally found it inappropriate to be here and
17 to get involved in these matters from the general
18 counsel's perspective. And I can talk more with
19 her about that and make sure I understood that
20 correctly and we can find out if at some point in
21 the future if her or one of the representatives
22 from that department could visit.

23 DR. LYNCH-WALSH: Okay. Thank you. Ms.
24 Carter-Lynch and then Mr. De Meo.

25 MS. CARTER-LYNCH: We had a perfect storm,

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1 lessons we've learned over the past 10 years
2 where we've seen clubs and booster clubs, the
3 school-based clubs and the booster clubs
4 potentially commingling funds or requiring
5 students to raise money or parents to write
6 checks. So I think that there's a liability in
7 that, too, and it's wise to have some good
8 protocols in place so that does not happen.
9 So -- yes, thank you.

10 DR. LYNCH-WALSH: Okay. And then Ruth and
11 then --

12 MS. FERTIG: And, specifically, in that Nova
13 audit you see that.

14 DR. LYNCH-WALSH: Right. I think maybe that
15 Nova audit needs to be given to the school board
16 because I don't think it's us. We already passed
17 a motion requesting they develop a policy. And
18 this is sort of them fighting back, this debate
19 going with Mr. Rhodes from general counsel.
20 Because Mr. Rhodes is trying to implement the
21 internal controls to offset an inherent risk.
22 Because unless you're going to abolish booster
23 clubs, the risk already exists. But it's
24 irresponsible to say we want all of the benefits
25 of a booster club but none of the oversight.

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1 and I'm not going to call out the school name or
2 the principal, but we were at the school and we
3 had a booster club and our sole purpose was to
4 provide a mentorship program for the students.
5 And since we were a group of business people we
6 all decided to raise money and we raised a
7 significant, significant amount of money and we
8 were working within the school. Well, it got
9 ugly because the principal decided that she was
10 going to do whatever they wanted to do with that
11 money. So what we did was we decided to start
12 our own nonprofit that directly takes care of
13 that particular program. And we, in the
14 nonprofit, as business people, we dealt directly
15 with the vendors and we provide checks from our
16 organization to the vendors for that. Therefore,
17 even though we're funding the program, we're
18 taking care of the business side of it so the
19 school don't have anything to do with the money
20 part. So we have a 501(c)(3) now and we have now
21 made it so anybody can come and ask for -- to see
22 our books and we have to let them do that. And
23 we sit down with administration and let them know
24 what we're doing exactly with the funds. But
25 that way they are no longer liable for anything

<p style="text-align: right;">Page 61</p> <p>1 that happens with the program.</p> <p>2 MR. RHODES: So, for clarification, are you</p> <p>3 saying the funds are raised, the different things</p> <p>4 are purchased in accordance with what the</p> <p>5 original intent was and then a donation would be</p> <p>6 made directly to the group?</p> <p>7 MS. CARTER-LYNCH: Absolutely.</p> <p>8 DR. LYNCH-WALSH: Mr. Naylor?</p> <p>9 MR. NAYLOR: Yes. Mr. Rhodes, when you speak</p> <p>10 with general counsel can you ask why school</p> <p>11 advisory councils are considered a SAG, such as</p> <p>12 parent teacher, student associations, parent</p> <p>13 teacher organizations, school advisory forum,</p> <p>14 they're using state -- they're state legislative</p> <p>15 and they're using district funds for their</p> <p>16 purposes. So if you can just ask for clarity on</p> <p>17 why the SAC is included in there?</p> <p>18 MR. RHODES: I will.</p> <p>19 MR. NAYLOR: Thank you.</p> <p>20 DR. LYNCH-WALSH: Yeah, because they have SAF</p> <p>21 and SAC in here.</p> <p>22 COURT REPORTER: I can't hear you, Bob. I'm</p> <p>23 not getting any of this.</p> <p>24 DR. LYNCH-WALSH: Everybody talk into your</p> <p>25 microphone, please when you talk.</p>	<p style="text-align: right;">Page 63</p> <p>1 Allied Groups?</p> <p>2 MR. NAYLOR: Right. And, specifically, why</p> <p>3 are they -- I'm looking at the analysis of the</p> <p>4 ILA, why are they excluded from the office of --</p> <p>5 MR. RHODES: Of the inspector general?</p> <p>6 MR. NAYLOR: Of the inspector general. So --</p> <p>7 DR. LYNCH-WALSH: Well, that was something</p> <p>8 that got written in. It can be changed through</p> <p>9 amending the ILA with the county.</p> <p>10 MR. NAYLOR: Would the ILA include the SACs?</p> <p>11 DR. LYNCH-WALSH: This was -- these were all</p> <p>12 written as exclusions. The problem is that there</p> <p>13 are employees on SAC, as you know.</p> <p>14 MR. NAYLOR: And all the decisions are using</p> <p>15 school dollars.</p> <p>16 DR. LYNCH-WALSH: Yeah. No, I get it. So</p> <p>17 they thought -- someone thought they were being</p> <p>18 clever by excluding these groups, but they forgot</p> <p>19 that --</p> <p>20 Well, there's that too, because it was an</p> <p>21 effort between our people, the county's people</p> <p>22 and OIG.</p> <p>23 MR. NAYLOR: Right.</p> <p>24 DR. LYNCH-WALSH: But the -- I was told that</p> <p>25 -- when I saw this I went ballistic. But it can</p>
<p style="text-align: right;">Page 62</p> <p>1 Mr. Mayersohn, did you have another comment?</p> <p>2 MR. MAYERSOHN: No, my only comment was SAC,</p> <p>3 correct me, Mr. Strauss, does not get any state</p> <p>4 funding? It used to be \$10, then it went to 5</p> <p>5 and now the last couple of years nothing.</p> <p>6 MR. STRAUSS: No, there still is an account</p> <p>7 within the school's budget.</p> <p>8 MR. MAYERSOHN: Well, no, but they're not</p> <p>9 getting -- every year they used to get \$5 per</p> <p>10 student or \$10; now they don't get anything from</p> <p>11 the state?</p> <p>12 MR. NAYLOR: Right. But their responsibility</p> <p>13 includes allocating the use of the school</p> <p>14 recognition funds. So those activities should be</p> <p>15 considered.</p> <p>16 MR. STRAUSS: There are accountability funds</p> <p>17 that exist in the school's budget that the SAC</p> <p>18 does have --</p> <p>19 MR. MAYERSOHN: Right, that's left in there,</p> <p>20 but they're not getting any reoccurring funds is</p> <p>21 what I'm saying.</p> <p>22 MR. STRAUSS: Right.</p> <p>23 DR. LYNCH-WALSH: Yeah, I think there needs</p> <p>24 to be School Allied -- I think what you're</p> <p>25 saying, Lew, is why are they listed under School</p>	<p style="text-align: right;">Page 64</p> <p>1 be changed. They can amend the ILA.</p> <p>2 MR. NAYLOR: I'm just asking for</p> <p>3 clarification from general counsel.</p> <p>4 DR. LYNCH-WALSH: Yeah, no, no, I agree. I'd</p> <p>5 love to see the clarification. I'm just</p> <p>6 explaining what happened and how it's got here.</p> <p>7 MR. RHODES: Madam Chair, we are still on</p> <p>8 Item 6.</p> <p>9 DR. LYNCH-WALSH: I know. I was giving</p> <p>10 everyone a chance to speak. So I think we've</p> <p>11 spoken.</p> <p>12 All right. So we're good with this?</p> <p>13 Everybody, please read the items attached to the</p> <p>14 agenda. And I guess I'll be doing a public</p> <p>15 records request for the things that should have</p> <p>16 been provided on May since people want to do</p> <p>17 things the hard way.</p> <p>18 All right. I have C, Self-Insured and</p> <p>19 Hurricane Funds - Risk Management. I think when</p> <p>20 we were discussing general funds we asked about</p> <p>21 what happened if there's a catastrophic hurricane</p> <p>22 and we were talking about self-insurance versus</p> <p>23 is there another type of insurance?</p> <p>24 Mr. Rhodes, did you get anything on that?</p> <p>25 MR. RHODES: So I -- I spoke with Mr. Henry</p>

1 in the risk management area. One of the
2 questions was, as I understood it was, is there a
3 deductible associated with these? He said being
4 self-insured that they routinely use the word
5 deductible, but it's interchangeable with what is
6 called self-insured retention. And he said that
7 in the case of Broward there is a \$75 million
8 self retention -- self-insured retention amount,
9 which was benchmarked against Miami-Dade County,
10 which is 100 million, and also there was a
11 benchmark against Broward County government which
12 has two of these funds and they are funded for
13 the retention -- the self-insured retention
14 amount was \$75,000 each because they covered
15 different areas that could be impacted.

16 What he was saying, though, is that both his
17 group and -- which would be risk, which would
18 look at liability and workers' comp, and then
19 there's another group that looks at benefits in
20 particular that, to answer another question I
21 think that Mr. De Meo asked was that there are
22 annual actuarial studies that are done, the
23 studies are done specifically to look at what
24 amounts might be spent out so they can know how
25 to right-size whatever this deductible is going

1 to be. And so, he -- he was talking about some
2 things that were outside of my wheelhouse. I
3 answered the questions that I thought were the
4 most pressing that were asked, but I had told
5 him, when I provide this information to the
6 committee, if there were additional questions, I
7 would invite him if it was the will of the
8 committee so that there could be some additional
9 layers of that onion peeled. If you guys would
10 like me to do that, let he know.

11 DR. LYNCH-WALSH: I want to first get back to
12 the 75 million, because we know what the 53
13 million is, the committed fund balance. Is that
14 -- you said there's 75 million that's in the
15 event of a catastrophic event?

16 MR. RHODES: That is how it was described,
17 whether it's a hurricane or any other kind of
18 catastrophic event.

19 DR. LYNCH-WALSH: Okay. And this -- did he
20 know, or, Mr. Shim, can you explain, where is
21 that? Do we keep that in a reserve? Is that
22 part of fund balance currently?

23 MR. SHIM: I apologize. I stepped away. Can
24 you repeat that?

25 DR. LYNCH-WALSH: The 75 million that is the

1 deductible, the self-insured retention amount
2 that in the event of a catastrophic event I
3 presume the district would have to pay up to 75
4 million before the insurance would kick in?

5 MR. RHODES: The way he described it was not
6 to exceed the 75 million.

7 DR. LYNCH-WALSH: Okay. So that's -- I would
8 think we would have that on hand.

9 MR. SHIM: I'll have to double check. Aston
10 is not here. But it's not a part of the fund
11 balance. It would be set aside in the different
12 reserve funds.

13 DR. LYNCH-WALSH: Which would be like what?

14 MR. SHIM: Or it would be committed. I'd
15 have to double check.

16 DR. LYNCH-WALSH: Well, we know it's not in
17 committed.

18 MR. SHIM: Right. So let me double check and
19 I'll get back to you. Thank you.

20 DR. LYNCH-WALSH: Okay. So which -- where is
21 it?

22 MR. RHODES: One other thing. He mentioned
23 that there were a couple of different
24 presentations at workshops. The most recent of
25 them, if I can find it in my notes, happened as

1 recently as maybe the end of April where they
2 were talking about the self-insurance and the
3 amount of money that the risk management group
4 was able to negotiate and save the district some
5 money in doing that. I only remembered that
6 because I recall at that time Ms. Marte was still
7 here and she was sitting next to him and she
8 often answered questions that were aimed at him.
9 So I wasn't certain exactly -- I was having some
10 trouble following the responses to the questions
11 at that time.

12 DR. LYNCH-WALSH: Okay. So for our next
13 meeting, though, as follow-up, where do we keep
14 the 75 million is the question.

15 Okay. So that takes us to Item 7, which is
16 the HCT Performance Audit Report on Bid 19-123E -
17 Intercom Enhancement and Maintenance, and they
18 also included the ITB FY24-075.

19 So we talked a lot about the original RFP.
20 What we haven't talked about were the intercom
21 specifications. So the current specifications
22 for 2024 are built from the Palm Beach design
23 specifications. And the reason there is one for
24 2020 and 2023 is, much like what happened where
25 in our district, just in review, in 2018-19 when

1 they developed the RFP for the intercom, the
2 intercom RFP, the specifications in place were
3 from 2008. And they were not updated until after
4 the contract was awarded to Rauland-Borg, at
5 which point Rauland-Borg became the basis for
6 design for intercoms, which seems to be
7 counterintuitive. You would want to know what
8 your specifications are and agree to those before
9 you put out a bid. But we didn't with
10 Rauland-Borg and the initial contract.

11 So this ITB FY24 was put out last year, I
12 believe, and now we're doing specifications?

13 MR. RHODES: Yeah, I believe it was last June
14 that it was put out. Because the knowledge of it
15 happened after the audit that we're looking at
16 here had commenced.

17 DR. LYNCH-WALSH: Okay. And the awardee on
18 the ITB was? And I'm not trying to ask you trick
19 questions, I just don't know off the top of my
20 head.

21 MR. RHODES: It's not a trick question but I
22 don't know the answer to that off the top of my
23 head, but I do know that there is an item going
24 to the board on the 21st where there are some --
25 there's an additional spend authority request

1 basically to continue the work that we've already
2 started with the vendors because we do have
3 budgets. We have capital budgets that have been
4 assigned. But we are unable to continue to work
5 specifically on some projects that Rauland is
6 working on at schools and we don't want the work
7 to stop because we're making significant progress
8 now on the intercom installations that we were
9 not doing in the last two years.

10 DR. LYNCH-WALSH: Okay. So, yes, you've
11 jogged my memory. So Rauland-Borg was the
12 primary awardee on the ITB initially and who --
13 the additional spend authority would be now with
14 audio?

15 MR. CASTANEDA: No, the spending authority
16 now, because the audio enhancement system and
17 projects were already significantly underway and
18 the equipment has already been purchased for the
19 most part, the request for the, I think it's 19
20 million, is so that we can continue to work now
21 on approximately 40 schools that are Rauland
22 assigned where they're going to need major
23 enhancements to their system. So the work can
24 continue unabated we're requesting that spend
25 authority. Again, the budget's already been

1 that's in excess of \$19 million for that ITB
2 number.

3 DR. LYNCH-WALSH: Additional spending.

4 MR. RHODES: Additional spending.

5 DR. LYNCH-WALSH: Okay. And I'll go look,
6 but I'm going to go out on a limb and say that
7 the awarding was primarily audio enhancement, Mr.
8 Castaneda; no; for this ITB?

9 MR. CASTANEDA: Thank you, Madam Chair.
10 Thank you, Madam Chair. Manny Castaneda,
11 Executive Director IT Operations. That
12 particular bid, which I believe was managed by
13 our partners in PPO, if what I recall is
14 accurate, that one deals mostly with Rauland,
15 NDR, which is Dukane. It also includes, I
16 believe, AE on the services side. What we are
17 attempting to do, because you are absolutely
18 correct about the specifications and the fact
19 that they were outdated, and now, as of a few
20 months ago, we have new specifications that
21 address modern systems. We are proceeding to
22 work a procurement on establishing a new RFP that
23 combines all of the existing bids and addresses
24 the new specifications directly. The spend
25 authority that's being requested on that bid is

1 assigned.

2 Again, our final goal though is to have a
3 unified RFP that goes out to ensure that we have
4 more vendors that can come to the table to
5 address our new modern specifications. Because
6 these modern specifications, I can't emphasize
7 enough, they're a game changer into how our
8 intercoms can be designed because they will allow
9 us to deploy better systems at less cost than the
10 outdated specs called for.

11 DR. LYNCH-WALSH: Okay. So the outdated
12 specs from 2008 went away in 2018-19 -- in 2019
13 when the specs were rewritten to make
14 Rauland-Borg the basis for design. And now what
15 we have are specs where the specs in 2020 in Palm
16 Beach listed Rauland-Borg and Dukane and another
17 vendor as the basis -- as acceptable
18 manufacturers, which is the basis for design.
19 And in the 2023 Palm Beach version now only Audio
20 Enhancement, that company which has the EPIC
21 system is listed as an acceptable manufacturer
22 which is what we picked up around here. And what
23 I have on the screen, this is from the backup
24 from the board meeting, it shows Audio
25 Enhancement, Inc. as the awarded vendor and the

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1 spend is 6.4 million.

2 So the specs were updated in 2019 after we
3 got Rauland-Borg as the vendor. And now after we
4 have Audio Enhancement, which, yes, if I go and
5 pull the thing from last year they would have had
6 to have already been here because they're listed
7 as an awarded vendor; right?

8 MR. CASTANEDA: And, if I may, Madam Chair,
9 when I refer to specifications I was referring to
10 the specifications contained by our building
11 department, which were the governing
12 specifications for all of the intercom systems.

13 DR. LYNCH-WALSH: There's no other set of
14 specifications.

15 MR. CASTANEDA: And so my understanding is
16 that those specifications were changed.

17 DR. LYNCH-WALSH: In 2019; yes.

18 MR. CASTANEDA: No, much later than that, in
19 the last six months.

20 DR. LYNCH-WALSH: No, I'm not disagreeing
21 with you. What I said was, the 2008 ones were in
22 place when we put out the RFP that got us
23 Rauland-Borg. Then the specifications -- and we
24 all went through these, the timeline. Then the
25 specifications were changed to make Rauland-Borg

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1 confirmed that as well. Which means that they
2 cannot be the ones delivering emergency messages.
3 The fire alarm system has to. So the question
4 is, what happens if the fire alarm gets tripped
5 or there's smoke in a hallway? The fire alarm
6 system has to deliver the message but is there a
7 centralized way of letting people know what's
8 actually happening through the fire alarm system?

9 MR. CASTANEDA: And I can address this from
10 knowledge of a memo that went out, I believe,
11 from Mr. Sade from Safety & Security on July 25th
12 regarding standard operating procedures for how
13 fire alarms need to be configured in relation to
14 intercom. The fire alarm, from what I recall, is
15 not going to override the basic announcement, the
16 voice capability of an intercom system. The
17 intercom is designed as a backup.

18 You are absolutely correct, though, that
19 especially with newer fire alarms that are
20 currently being installed, the fire alarm,
21 itself, has voice capability, and any emergency
22 notification needs to happen through that system.
23 But in the event that for some reason the fire
24 alarm either does not have voice capability or it
25 fails, the intercom will be able to provide that

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1 the basis of design.

2 What I'm then saying is that this year, in
3 May, we then changed the specifications again
4 listing only Audio Enhancement, which is the
5 company that does the EPIC system which provides
6 the visual enhancement that they're using in deaf
7 and hard of hearing. The Penton device was only
8 audio. The EPIC system does both. And the only
9 vendor listed under acceptable manufacturers in
10 the BCPS design specifications, currently, since
11 I think they were updated May 2024 is Audio
12 Enhancement. There is no longer Rauland-Borg
13 listed. So I just wanted to point that out.

14 And then in the specifications from Palm
15 Beach, which we have picked up the same thing,
16 there is verbiage about what happens when the
17 fire alarm goes off. And we kind of touched on
18 this when the Fire Chief was here one time in the
19 Teams meeting. Obviously, the fire alarm takes
20 precedent. What we don't know is what people
21 will be able to hear when the fire alarm --
22 because the intercom system is not an emergency
23 communication system. The Rauland-Borg systems
24 are not emergency communication systems. The
25 chief, himself, confirmed that. And I think you

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1 voice capability as a backup system.

2 What will be overridden, and this is where I
3 would need more and I can follow up with Chief
4 Alberti on, is what is being muted. I believe
5 the bells are being muted and other subsystems
6 that are connected to the intercom and master
7 clock are being muted, but not the voice
8 capability, which would be used as a backup in
9 case there is a need.

10 DR. LYNCH-WALSH: The fire alarm systems have
11 speakers in each classroom?

12 MR. CASTANEDA: I can't address that. I'd
13 have to follow it up. But I believe the fire
14 alarms do not have it in the classrooms, but they
15 do have voice capability, the new ones have voice
16 capability that are used for any type of
17 emergency notification.

18 DR. LYNCH-WALSH: And they're in hallways?

19 MR. CASTANEDA: Mm-hmm.

20 DR. LYNCH-WALSH: But not in the classroom?
21 Therein, I think, lies the problem. If you're in
22 a classroom you may -- can you hear the fire
23 alarm instruction? And this is why you're saying
24 that they wouldn't mute the voice, because now
25 the fire alarm is going off and your intercom

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1 would then also be delivering messages, which may
2 or may not be heard over the fire alarm. Instead
3 of one system delivering a message; this is what
4 we built.

5 Okay. That clarifies that for me. Does
6 anyone have any questions or comments?

7 MS. FERTIG: Are we ready to -- yes, may I?

8 DR. LYNCH-WALSH: Well, hold on. So E --
9 before we try to transmit this, I had Mr. Rhodes
10 pull something on the different types of audit
11 engagements. Because this was done as a
12 performance audit and it has never smelled right
13 as a performance audit for me. So I just wanted
14 to throw that out there, Mary, before you -- if
15 you're trying to get ready to transmit. Or did
16 you have questions or comments or are you trying
17 to transmit?

18 MS. FERTIG: Yeah, I have a comment kind of
19 to all of the above. I really feel like we've
20 done three meetings on this, we've had motions
21 that we've been holding now for two meetings
22 until we were in a meeting and it's getting late
23 in the day. So I'm worried the board's moving
24 ahead taking action on intercoms, they're never
25 going to see the benefit of what we're talking

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1 unveiled and whether or not budgets were complied
2 with, whether or not the project was delivered
3 properly, there are aspects of this that are
4 performance related, but I would say that it
5 looks to me, and this happened before I got here
6 and I had to kind of look it over after I got
7 here, it looks kind of like it's somewhere
8 between a performance audit and agreed upon
9 procedures.

10 DR. LYNCH-WALSH: Okay. I just wanted to get
11 that on record, because, yeah, I agree, it seems
12 more like agreed upon procedures and not an
13 actual performance audit. Okay. We talked about
14 that.

15 We're on Motions to Date.

16 Legal Memo, we talked about that at one of
17 our meetings.

18 I think we've covered, the additional spend,
19 can we get sort of clarification for follow-up,
20 unless this is in a motion, from the -- from the
21 first approval by the board on the RFP, what they
22 set aside I think it was 15 or 17 million, and
23 then there's money currently, the DEFP, about 10
24 million per year plus this additional spend, I'm
25 not clear on what the money is for. It sounds as

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1 about because we haven't passed those motion and
2 moved them along. So I'm hoping today we can get
3 those moved along and transmit this report.

4 DR. LYNCH-WALSH: Oh, but we did. The
5 motions we passed went to the board.

6 MS. FERTIG: Okay. What about our last two
7 Teams meetings?

8 DR. LYNCH-WALSH: No, no. Obviously, that,
9 no, but that's not the issue. But our previous
10 motions that were passed on this audit have --

11 MS. FERTIG: I understand. I would just like
12 to -- we've talked about this at two Teams
13 meetings since then. Whatever we're going to
14 take from that conversation and move to the
15 board, I just think it's important that we get it
16 done.

17 DR. LYNCH-WALSH: Yes. And I would like Mr.
18 Rhodes to explain whether this is truly a
19 performance audit if we want to have a
20 recommendation about the title of the audit, as
21 well. And then I'll go to you.

22 MR. RHODES: So in -- in respect to the fact
23 that it looked at the terms and conditions of the
24 contract and to identify whether or not there
25 were efficiencies built into how this project was

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1 though we are now bringing intercoms up to -- up
2 to today's standards, but we still -- we missed
3 the boat to get an emergency communication system
4 at the front end of this back in 2018. But I'm
5 not clear on what we're doing instead. And I
6 believe there are schools that have -- do not
7 have voice capabilities because they're the old
8 version of the fire alarm system and I'm not sure
9 that they're all slated for upgrades.

10 MR. RHODES: Would you like me to respond to
11 that?

12 DR. LYNCH-WALSH: Do you have --

13 MR. NAYLOR: Yeah, just real quick, that was
14 one of the motions that we had asked, was getting
15 the status for all schools.

16 DR. LYNCH-WALSH: Correct. And we haven't --
17 I don't think we've had a response.

18 Mr. Rhodes?

19 MR. RHODES: We, verbally, got that response
20 in this committee where I think Mr. Dorsett said
21 that they were all, across the district all of
22 these systems were up to speed; if I understood
23 your question.

24 But going back to the financial part of it,
25 some of what I'm going to say is part of what was

<p style="text-align: right;">Page 81</p> <p>1 audited, some of it is things that have happened 2 since then but is unaudited. So my understanding 3 is the original budget for this original RFP was 4 17 million. They pulled 2 million back and were 5 going to use it for some other purpose. So the 6 actual contract amount was somewhere just north 7 of 15 million. What we've learned in that audit 8 is that about 70 percent of those funds were 9 extended for 35 percent of the work to be done. 10 My understanding is that the initial -- and, 11 again, this is the unaudited part going forward, 12 that the initial part of the funding for the ITB 13 that was subsequently issued was funded with some 14 of the leftover funds after the RFP was 15 terminated, and the new spend authority that is 16 being approved on the 21st as a part of what we 17 were talking about now is coming from various 18 sources and that it only got linked up as a live 19 agenda item yesterday. So I took the executive 20 summary, I made printouts of it in the event that 21 everybody wanted it, but I wasn't going to send 22 it out. I had already sent out too much stuff 23 last minute notice because things were popping in 24 very quickly. 25 DR. LYNCH-WALSH: You just prompted a</p>	<p style="text-align: right;">Page 83</p> <p>1 DR. LYNCH-WALSH: Not just Rauland systems, 2 any -- any legacy system was the claim. Because 3 there are different options for how -- 4 MS. SHAW: Chair, allow him to finish. 5 DR. LYNCH-WALSH: I just want to clarify. He 6 said Rauland-Borg. 7 MS. SHAW: Allow him to finish. 8 MR. CASTANEDA: And you may be correct, Madam 9 Chair. We're only doing this for the Rauland 10 systems that are currently installed at schools 11 that do not require a complete rip and replace. 12 The systems are functioning, but they need the 13 additional functionality that having a digital 14 system provides. So a cost effective solution is 15 to use these overlays, which will now allow us to 16 do a lot of things that -- for example, you 17 mentioned AE, that the AE systems can provide 18 that the current Rauland systems cannot because 19 they do not have digital capabilities. 20 DR. LYNCH-WALSH: So then what are we doing 21 -- since Dukane was the majority of the systems, 22 you're not -- you don't need to do that -- the 23 Rauland-Borg overlays for the Dukane systems, you 24 don't need to do this additional work to? 25 MR. CASTANEDA: Well, right now we're</p>
<p style="text-align: right;">Page 82</p> <p>1 follow-up. Just to clarify, the Rauland-Borg, 2 the additional spending, understand that 3 Rauland-Borg was touted as something that could 4 sit on top of the legacy system, meaning it's a 5 digital overlay, there's no reason -- there's 6 no -- you don't have to do anything else with 7 this Rauland-Borg product. The software would 8 sit on top. 9 So, Mr. Castaneda, what's your understanding 10 of what this additional spend is doing? Because 11 either -- either Rauland-Borg sits on top or it 12 doesn't. 13 MR. CASTANEDA: Yes, and I'm prepared to give 14 a status report as to what we've been doing with 15 the schools and what our plans are if it's okay 16 with you, Madam Chair. But I can also answer 17 that question, specifically. 18 DR. LYNCH-WALSH: Well, yeah, more specific. 19 Can we get a written update? Because we need to 20 move on to our next topic and probably need to 21 wrap this one up. 22 MR. CASTANEDA: Not a problem. You are 23 correct, the Rauland-Borg system, which is an 24 overlay, can be installed over existing Rauland 25 systems and it provides a digital layer.</p>	<p style="text-align: right;">Page 84</p> <p>1 concentrating our efforts on the AE schools that 2 are having those systems installed, which as you 3 mentioned -- 4 DR. LYNCH-WALSH: You mean Audio Enhancement? 5 MR. CASTANEDA: Audio Enhancement, I'm sorry. 6 And the Rauland systems. Dukane is another 7 vendor that we're working with. 8 As I mentioned earlier, one of our goals to 9 try to get all of these different specs straight 10 is to go to an RFP to ask these three vendors and 11 any others for their best offers on fully digital 12 systems and overlay-type systems and their 13 ability to repair the older analog systems all 14 combined in one bid instrument. That way we'll 15 be able to leverage, hopefully, more vendors, 16 have more competition and leverage more savings 17 that way as well. 18 DR. LYNCH-WALSH: But is that RFP going to be 19 for an emergency communications system or have we 20 gotten so far away from what we would need to put 21 in place that we could never have that? 22 MR. CASTANEDA: From my understanding the RFP 23 will simply be for intercom systems. 24 DR. LYNCH-WALSH: Okay. All right. I'm 25 good. I think we got additional clarity there.</p>

<p style="text-align: right;">Page 85</p> <p>1 Mary? Mary? Uh-oh.</p> <p>2 MS. FERTIG: Could we just bring the motions</p> <p>3 that we didn't really, that were suggested but</p> <p>4 not voted on at the last two Teams meetings?</p> <p>5 DR. LYNCH-WALSH: Do you mean Mr. De Meo's</p> <p>6 comments? Because we were in Teams meetings I</p> <p>7 don't remember us making motions because we</p> <p>8 wouldn't have been able to.</p> <p>9 MS. FERTIG: Well, I think what we said was</p> <p>10 we couldn't vote on it but we were kind of in</p> <p>11 consensus with what Mr. De Meo suggested, so I'm</p> <p>12 just wondering if you could just read that to us</p> <p>13 and we could get this going.</p> <p>14 DR. LYNCH-WALSH: Hang on, I've got to go to</p> <p>15 -- I've got to go to that meeting. It was either</p> <p>16 one of the July meetings. So let me backtrack,</p> <p>17 because I know his comments were attached. I</p> <p>18 just don't remember which meeting.</p> <p>19 I, personally, would like to see this turned</p> <p>20 over to the state, while I'm looking for this,</p> <p>21 because the way this was handled from the</p> <p>22 beginning has been completely backwards. And I</p> <p>23 think had staff been given the ability to analyze</p> <p>24 the next steps they would have come up with a</p> <p>25 recommendation for an emergency communications</p>	<p style="text-align: right;">Page 87</p> <p>1 the also to be determined as whether Purchasing</p> <p>2 followed technology selection guidelines and the</p> <p>3 original intent of the BCPS's elected officials.</p> <p>4 Number 3, has the additional funding been</p> <p>5 approved and what exactly is included in the</p> <p>6 appropriation? Number 4, did Rauland-Borg</p> <p>7 overbill the district or underperform according</p> <p>8 to its contractual obligations? Number 5, it</p> <p>9 appears that the Penton addition provided the</p> <p>10 additional component to give the district the</p> <p>11 state of the art system originally contemplated.</p> <p>12 MR. MAYERSOHN: That's it?</p> <p>13 DR. LYNCH-WALSH: That's it.</p> <p>14 MR. MAYERSOHN: So, I guess, make a motion to</p> <p>15 approve incorporating Mr. De Meo's comments.</p> <p>16 MS. CARTER-LYNCH: I second.</p> <p>17 DR. LYNCH-WALSH: Okay. Any further</p> <p>18 discussion? These comments will be incorporated</p> <p>19 and included with this audit report.</p> <p>20 MR. MAYERSOHN: Yes, and motion to transmit.</p> <p>21 DR. LYNCH-WALSH: Along with our previously</p> <p>22 passed motions.</p> <p>23 MR. DE MEO: Yeah, it looks like general</p> <p>24 counsel has determined that we, the school</p> <p>25 district, didn't take the steps necessary to</p>
<p style="text-align: right;">Page 86</p> <p>1 system instead of the piecemeal bits-and-pieces</p> <p>2 approach that we're taking which is very much</p> <p>3 like how the SMART Bond has turned out.</p> <p>4 Let's see, Mr. De Meo's comments.</p> <p>5 MR. RHODES: I think it was either June 6th</p> <p>6 or June 20th.</p> <p>7 DR. LYNCH-WALSH: That his comments were</p> <p>8 attached?</p> <p>9 MR. RHODES: As a part of the ongoing</p> <p>10 motions.</p> <p>11 DR. LYNCH-WALSH: Oh, no, no, it wasn't a</p> <p>12 motion, it was his comments. We put them</p> <p>13 forward. So hold on a minute.</p> <p>14 Prior meeting follow-up. Hold on.</p> <p>15 Found it. Okay.</p> <p>16 MR. DE MEO: I put them in chat.</p> <p>17 DR. LYNCH-WALSH: Yeah, and they're here</p> <p>18 verbatim.</p> <p>19 Audit Committee Follow-Up Requests. Number</p> <p>20 1, engage an expert to evaluate the capability of</p> <p>21 the system in its current state and whether or</p> <p>22 not the system acquired meets generally accepted</p> <p>23 features of such a system. A, status of the</p> <p>24 original 53 schools. B, status of the remaining</p> <p>25 schools. 2, the scope does not seem to address</p>	<p style="text-align: right;">Page 88</p> <p>1 notify about a violation, and, therefore, they</p> <p>2 don't think any funds could be recovered. They</p> <p>3 don't address whether or not there were any</p> <p>4 violations or lack of performance by the vendor,</p> <p>5 but they said it was problematic, litigation</p> <p>6 would be, you know, challenging.</p> <p>7 DR. LYNCH-WALSH: Yeah. Mr. Rhodes, is the</p> <p>8 response from legal on this included in today's</p> <p>9 meeting backup; do you know?</p> <p>10 MR. RHODES: Not for that particular item.</p> <p>11 DR. LYNCH-WALSH: Yeah, because we</p> <p>12 discussed -- what we also discussed at a previous</p> <p>13 meeting was our questions from April. They</p> <p>14 reworded our questions and answered questions we</p> <p>15 didn't actually ask. So I think actually we</p> <p>16 discussed that at the July 18th Teams meeting, as</p> <p>17 well. Let's see. I'm not sure where her</p> <p>18 response is, because that's Mr. De Meo's</p> <p>19 questions. Well, that would be in -- and we</p> <p>20 were -- so we went through each of those</p> <p>21 responses. So, basically, we want to resubmit</p> <p>22 those, as well?</p> <p>23 MR. MAYERSOHN: Yeah.</p> <p>24 DR. LYNCH-WALSH: Okay. All right. So</p> <p>25 basically we're going to transmit with Mr. De</p>

<p style="text-align: right;">Page 89</p> <p>1 Meo's comments from July and all of our 2 previously passed motions on this topic, 3 including the ones --</p> <p>4 MS. FERTIG: Could we just incorporate Mr. De 5 Meo's comments as part of the motion we're moving 6 on?</p> <p>7 DR. LYNCH-WALSH: Yes. That was the first 8 part of it.</p> <p>9 MS. FERTIG: Because I just want it to be 10 clear that the audit committee supports that.</p> <p>11 DR. LYNCH-WALSH: He's the first part of the 12 motion and then the rest of it is --</p> <p>13 MS. FERTIG: Anyway, go ahead.</p> <p>14 DR. LYNCH-WALSH: Okay. All right. Any 15 newer discussion?</p> <p>16 MR. NAYLOR: Just real quick, the Item 28 in 17 the motion review, we had asked if there had been 18 any discussion in closed door meetings about 19 direction and that there was no -- according to 20 this matrix it says there was no response as of 21 6/10. I don't know if there has been an update.</p> <p>22 MR. RHODES: May I respond to that?</p> <p>23 DR. LYNCH-WALSH: Yes.</p> <p>24 MR. RHODES: We had gotten verbal responses, 25 initially. And then when we received the written</p>	<p style="text-align: right;">Page 91</p> <p>1 this audit was born and they used the closed-door 2 to cloak it so that we could never go back to see 3 what discussion prompted this audit. Because 4 this is an audit not of the security but of how, 5 you know, basically claiming that staff went 6 rogue. So I'm following up on that. I have to 7 ask for the documents from that closed-door.</p> <p>8 All right. So if there's no further 9 discussion, all in favor?</p> <p>10 COMMITTEE MEMBERS: Aye.</p> <p>11 DR. LYNCH-WALSH: Any opposed? 12 (No response.)</p> <p>13 DR. LYNCH-WALSH: Hold up. We're going to 14 have to revote. We have seven?</p> <p>15 MR. MAYERSOHN: One, two, three, four, five, 16 six, seven.</p> <p>17 DR. LYNCH-WALSH: Without Turso?</p> <p>18 MR. MAYERSOHN: Yeah, we have eight.</p> <p>19 DR. LYNCH-WALSH: Okay. Motion passes 20 unanimously.</p> <p>21 New Business, these are not as bad as they 22 may look. The Behavioral Threat Assessment, it's 23 just monitoring plans; right; not all of the 24 attributes?</p> <p>25 Okay. What do you guys want to do? Do you</p>
<p style="text-align: right;">Page 90</p> <p>1 responses where the initial questions were 2 reworded, when I spoke with general counsel about 3 that, I was informed that because of the nature 4 of the question as well as the information that 5 could not be shared because of the 6 confidentiality of the closed-door session, they 7 took it upon themselves to slightly reword that. 8 And I let her know that the audit committee's 9 position was that the response that the board 10 does not approve contracts in closed-door 11 sessions did not address the original intent of 12 the question and she agreed that that question 13 could be readdressed in a way that would not 14 breach the confidentiality of the closed-door 15 meeting. I'll follow up with her on that and see 16 if I can get that in writing.</p> <p>17 MR. NAYLOR: Thank you.</p> <p>18 DR. LYNCH-WALSH: Well, to that point, 19 closed-door security sessions are for security 20 issues. Our question had to do with operations 21 basically on a procurement issue. Right. 22 Nothing to do with something that might 23 compromise the security of students or staff. So 24 I hope that they recorded the meeting because I 25 think that February 7th, 2023 is when the idea of</p>	<p style="text-align: right;">Page 92</p> <p>1 have questions or do you want them to give a 2 summary while I go pull this up?</p> <p>3 Audit committee?</p> <p>4 MR. MAYERSOHN: For this?</p> <p>5 DR. LYNCH-WALSH: Yes, for this item.</p> <p>6 MS. CARTER-LYNCH: Did everybody get an 7 opportunity to read them? And maybe we just want 8 Mr. Rhodes to give us an overview.</p> <p>9 DR. LYNCH-WALSH: Yeah, I would say give us 10 an overview. I had some comments, but they can 11 wait until the end.</p> <p>12 MR. RHODES: I'm asking staff to come up here 13 who managed this process.</p> <p>14 (Whereupon, a brief recess was taken.)</p> <p>15 DR. LYNCH-WALSH: Okay. All right. So 16 Behavioral Threat Assessment looking just at 17 monitoring plans for the school year 23-24 18 quarter 3. Mr. Rhodes?</p> <p>19 MR. RHODES: I have Elena Pritykina here to 20 discuss it.</p> <p>21 DR. LYNCH-WALSH: Oh, she's over here.</p> <p>22 MS. PRITYKINA: Okay. So -- hello?</p> <p>23 DR. LYNCH-WALSH: I think you need to get the 24 mike closer.</p> <p>25 MS. PRITYKINA: Okay. So my name is Elena</p>

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1 Pritykina. I'm manager of operational audits,
2 OCA, Office of the Chief Auditor. The report was
3 prepared on the audit of plans and BTA team
4 monthly meetings as well as transition to the
5 Florida model as of June 1st of 2024. Those are
6 the attributes covered in this report. So we did
7 review the management plans for the assessments
8 that were created during the period of November
9 through January 2024 and we traced all the
10 monitoring documentation through the end of March
11 2024 in this audit. So we did continue reviewing
12 the same way we did review the monitoring plans
13 in the first audit of quarters 1 and 2 and in
14 addition we added the transition because the
15 requirement per the state law included the
16 evaluation of the monitoring plans for assessment
17 created under the old model to the new model
18 beginning of January 1st. So that was all
19 included in this report. And we did note some of
20 the improvements. We did review, for example, in
21 the documentation of the monitoring plans from
22 first audit it was 20 percent, now it's 13
23 percent and we did note the improvement
24 specifically per the documentation type. So it's
25 still continue -- the issue still continues with

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1 school respond -- you know, we're getting
2 additional training, you know, whatever answers
3 are provided, so --

4 MS. PRITYKINA: So we did, historically, with
5 the management -- I'm sorry, with the behavioral
6 threat assessment audit, we did historically do
7 it district wide. So we did not -- because it's
8 done on a sample basis, we do not do every single
9 school, and especially because we did actually
10 concentrate on a high-level, so not every --
11 necessarily every school will have a high-level
12 infraction.

13 MR. MAYERSOHN: I get it. I get it. But at
14 least if there's -- again, we're trying to get it
15 to 100 percent. So identifying somebody --
16 again, people make mistakes. I understand that.
17 But this is, you know, something a little bit
18 more in the serious level of -- it's not like I
19 lost \$3 or I happened to lose a laptop out of a
20 \$6 billion budget. This is more of this affects
21 lives. And for me, as one board member, I would
22 like to know that that discipline or teaching or
23 learning is being provided in that setting to
24 that -- those individual members who may have not
25 followed the models that are necessary to do

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1 the discrepancies within attendance in the -- and
2 the check logs but all other activities that we
3 selected in the monitoring plan were documented
4 properly. If there are any questions?

5 DR. LYNCH-WALSH: Do you guys have any -- Mr.
6 Mayersohn? Yes.

7 MR. MAYERSOHN: So normally when we get
8 audits on whatever they may be, property and
9 inventory, internal funds, we identify what the
10 school is and the school principal writes a
11 letter of, I'll call it I've identified what it
12 is, I'm sorry, we'll never do it again, we'll get
13 training, et cetera, et cetera. I don't see
14 these that are in the report. So my concern is
15 that, let's say there's a behavioral threat
16 assessment team in the school and there's missing
17 documentation, we have no paper trail to
18 determine if that person were to get transferred
19 to another school or any progressive discipline
20 or anything else. So there's no trail to that,
21 it's just more of a global district perspective.

22 So as one board member I'd like to see it
23 drill down, if there's documentation missing or
24 something, does that individual who's responsible
25 for that behavioral threat assessment team in the

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1 that. And as we know people -- I'll get to you,
2 people transfer. So you may go from one school
3 to another school. And I just want to make sure
4 that we're -- we're, I'll call it, holding people
5 accountable for, again, affecting lives. This is
6 not a monetary situation where we lost a few
7 dollars. You know, being from, I'll call it,
8 City of Parkland, I don't want to see somebody
9 coming home with the response of, oh, I'm sorry,
10 but your child isn't making it home today. So
11 that's --

12 MS. PRITYKINA: Well, we did as a part of our
13 process for the last couple of years coming from
14 RSM and rolling into our process as well, we did
15 request the responses. We had the final meetings
16 with the schools to discuss the findings with
17 them and we did have them respond. The
18 principals responded, the directors and the area
19 superintendents, we just kept those --

20 MS. CARTER-LYNCH: Excuse me, I don't want to
21 pretty much interrupt you, but, Kim, were you
22 going to add to that?

23 MR. MAYERSOHN: Also, Mr. Strauss has some
24 comments, too. So you guys can choose.

25 MS. PUNZI-ELABIARY: Okay. I'll go first.

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<p>1 Can you hear me?</p> <p>2 DR. LYNCH-WALSH: No. I mean, yes and no.</p> <p>3 MS. PUNZI-ELABIARY: Can you hear me now?</p> <p>4 DR. LYNCH-WALSH: Yes.</p> <p>5 MS. PUNZI-ELABIARY: Okay. So I'm Kim</p> <p>6 Punzi-Elabiary. The behavioral threat</p> <p>7 assessment, Elena did collect those responses and</p> <p>8 to speak to the point of retraining, the schools</p> <p>9 that were identified in attribute 2, the BTA</p> <p>10 department which at the time included Mr. Lozano</p> <p>11 and myself and two other teammates identified per</p> <p>12 the zone did go out to the schools to assist them</p> <p>13 with process. As far as a discipline component,</p> <p>14 that would be what I believe Mr. Strauss will</p> <p>15 speak to because that is outside my realm.</p> <p>16 MR. MAYERSOHN: And if the documentation was</p> <p>17 done I would like it as part of the audit report.</p> <p>18 Very similar to what we do when we do internal</p> <p>19 controls and other things, we've included it.</p> <p>20 This is absent, though. So that's -- I know you</p> <p>21 guys do training and follow-ups and I can see it</p> <p>22 in the documents, but there's no response from</p> <p>23 the school itself that's included in here.</p> <p>24 DR. LYNCH-WALSH: Well, yes, Mr. Strauss?</p> <p>25 MR. STRAUSS: Just to that point, Mr.</p>	<p>1 group is going to disagree, is to treat these BTA</p> <p>2 audits the same as internal funds and property</p> <p>3 and inventory and when an individual school has</p> <p>4 an exception and there have been, even just</p> <p>5 testing one attribute, which I'm taking, I have a</p> <p>6 comment about that, that the individual schools</p> <p>7 are identified and that the same, all of the</p> <p>8 things you've collected are included as exhibits.</p> <p>9 They're culled out for internal funds and</p> <p>10 property and inventory when we're talking about,</p> <p>11 you know, a computer from the 1970s that went</p> <p>12 missing, and this is people's lives, this is even</p> <p>13 more -- you can't even compare the two. So why</p> <p>14 would that not be in here? But that's not a</p> <p>15 decision this time on management. It was a</p> <p>16 decision made in the Office of the Chief Auditor.</p> <p>17 MR. RHODES: Well, I think it's a -- it's a</p> <p>18 process that is growing as we've taken over the</p> <p>19 responsibility to do this in-house. And I think</p> <p>20 that this is just an idea that we need to add</p> <p>21 that. It should have been added in it before.</p> <p>22 We'll make sure that this information is added</p> <p>23 going forward and we'll provide you the</p> <p>24 information for the stuff that's missing here.</p> <p>25 DR. LYNCH-WALSH: All right. Does anyone</p>
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<p>1 Mayersohn, because I looked at the report, too.</p> <p>2 So, as Kim said, the schools did respond and then</p> <p>3 the region offices did respond on behalf and you</p> <p>4 see the region responses in the report. And to</p> <p>5 your point with internal accounting and property</p> <p>6 and inventory you see both, the principal and</p> <p>7 the -- so I can't speak to why that wasn't</p> <p>8 included, but I do want to assure you and the</p> <p>9 committee that the principal did respond to our</p> <p>10 offices in regards to -- the four schools that</p> <p>11 were identified did respond to each regional</p> <p>12 office.</p> <p>13 MR. MAYERSOHN: So as a follow-up, can we get</p> <p>14 a copy of that to include in these reports moving</p> <p>15 forward?</p> <p>16 MR. RHODES: We will follow up with you with</p> <p>17 that information.</p> <p>18 MR. MAYERSOHN: Okay.</p> <p>19 DR. LYNCH-WALSH: You mean -- can you clarify</p> <p>20 what you're asking?</p> <p>21 MR. MAYERSOHN: So the response of --</p> <p>22 normally, when we see --</p> <p>23 DR. LYNCH-WALSH: Oh, no, no, I get what</p> <p>24 you're saying, but what I'm not understanding,</p> <p>25 basically what he's saying, and I don't think the</p>	<p>1 else have any questions, comments? Because I</p> <p>2 have a couple.</p> <p>3 Yes, Mr. Naylor.</p> <p>4 MR. NAYLOR: From a student standpoint, when</p> <p>5 you're closing a monitoring plan is that part of</p> <p>6 the attribute 2 that is included in the audit,</p> <p>7 meaning, the documentation for closing out the</p> <p>8 plan so that the student is removed from the</p> <p>9 SSMP?</p> <p>10 MS. PRITYKINA: I hope I understand the</p> <p>11 question correctly. So what we look at is the</p> <p>12 monitoring plan that is -- that was created, the</p> <p>13 existing monitoring plan was reviewed every month</p> <p>14 and updated according to the student's needs.</p> <p>15 Then also that the -- all the documentation, even</p> <p>16 if it was updated, is in there. And we also</p> <p>17 reviewed the requirement by the state that the</p> <p>18 teams meet monthly and that they made the</p> <p>19 meetings as well. So if the monitoring plan was</p> <p>20 closed during any of those periods, then we look</p> <p>21 at that documentation to confirm it.</p> <p>22 MR. NAYLOR: Thank you.</p> <p>23 DR. LYNCH-WALSH: Okay. So just to take us</p> <p>24 back to review, because this is now being done</p> <p>25 in-house, you may recall, as a group, we were in</p>

<p style="text-align: right;">Page 101</p> <p>1 favor of keeping it with RSM. And from my 2 perspective we're seeing why. Did all of the 3 other attributes go away when the process, when 4 the state rules changed or are there still all of 5 those other attributes in play? 6 MS. PRITYKINA: No, all of the attributes did 7 not go away. We did as part of crosswalk between 8 the two different guidelines. Because before it 9 was the district based policy and procedures and 10 district had it's own manual. Since the state 11 deadlines came out the district adopted the state 12 manual. So we did the crosswalk between the 13 attributes we had before in the process and they 14 did change. So -- 15 DR. LYNCH-WALSH: But this is just one, so we 16 don't even have that crosswalk. So can we get 17 that crosswalk? Because my point is, when RSM 18 did these they did all the attributes. 19 MS. PRITYKINA: Yes, those attributes were 20 provided to RSM by our office, so we did prepare 21 them internally. So RSM was auditing based on 22 our attributes. 23 DR. LYNCH-WALSH: Right, but this boiled down 24 to cost and we had a whole big debate over how 25 much it would cost to continue with RSM versus</p>	<p style="text-align: right;">Page 103</p> <p>1 year, right, so we started our new program, we 2 had to hire the auditor, and then there was 3 training involved in that process. So we felt 4 that this year, based on the information we had 5 and during the training of our new staff member 6 we were trying to produce quarterly reports as 7 requested by the board so that we could provide 8 assurance in the most critical areas; right? So 9 the monitoring plans are the most critical at 10 this point. And I apologize, my voice is a 11 little off because I'm a little sick. But I just 12 want to make sure and I want to ensure that we 13 are doing all of the attributes. We are not 14 skipping anything. Ms. Pritykina and her team 15 are working as hard and as fast as possible to 16 produce these reports. We do have another report 17 that hopefully should be delivered within the 18 next couple of months with all of the information 19 that you are requesting. And we're able to 20 provide that in the future as a large component. 21 But there are things that are affecting the 22 reporting. So as all of you know there's a new 23 Florida model that was implemented in January, so 24 we had to transition into that. All at the same 25 time as a new system being implemented, which was</p>
<p style="text-align: right;">Page 102</p> <p>1 bringing it in-house. This is how the former 2 chief auditor got approval to get an additional 3 staff person who was supposed to be dedicated to 4 doing these audits. So, now, when I got this my 5 first question is, well, why is it just 6 monitoring plans? I agree that monitoring plans 7 are important, but I seem to remember dozens of 8 other attributes that I don't see here. So in 9 addition to the crosswalk, I think it's a fair 10 question to ask what is the cost of doing this 11 audit versus what RSM was providing? Because 12 they did all of the attributes in their audits. 13 MS. ARCESE: Can I address that? This is 14 Ali. 15 DR. LYNCH-WALSH: Where is she? 16 MS. ARCESE: Sorry, I'm on-line. I'm not 17 able to be there. I apologize. But I do want to 18 be able to talk about what your questions are. 19 So, yes, originally the audit committee requested 20 to outsource or continue to use RSM as the 21 vendor. As we know, there was a substantial 22 amount of funds that were being requested for an 23 audit that consisted of 100 sample sizes. So 24 what we have done is, due to several different 25 components that have kind of plagued us this</p>	<p style="text-align: right;">Page 104</p> <p>1 not released by PCG until December 22nd, which 2 meant that in January most staff members were 3 being trained at the same time as having to learn 4 the system and having to report on that new 5 system. In addition to that we're also now 6 transitioning right now from the old TERMS and 7 now they've transitioned into Focus. And so all 8 of these transitions are causing delays. There 9 are training delays. There are things that, you 10 know, have affected us from being able to provide 11 a full report because of the information, the 12 training and the amount of time that it's taken 13 us to transition from one to the other. I don't 14 think that RSM has dealt with any of these issues 15 and we're dealing with them all within one school 16 year. So I think that going forward, we hear 17 what the audit committee has requested and we 18 will work towards that goal, which is to provide 19 a full report of all attributes, if that's the 20 audit committee's wish and that's also the 21 board's wish. But I think as of right now, in 22 order to give assurance to the board and to the 23 audit committee that the most critical area, 24 which is the monitoring plans, we needed to make 25 sure that those were being addressed as best as</p>

possible and providing that information to the committee and to the board.

DR. LYNCH-WALSH: Okay. Thank you for your response. So this is a sample size of 30. And this is through March 31st of 2024. And the whole thing was the cost difference, it was for comparable audits, not we trade all these attributes and we go in-house and get one attribute and a sample size of 30.

And is the person that was hired just to do BTA now up to speed?

MS. PRITYKINA: This person has now left.

DR. LYNCH-WALSH: I'm sorry?

MS. PRITYKINA: He left the district.

DR. LYNCH-WALSH: The person that was hired

--

MS. PRITYKINA: Yeah, he's no longer with the district.

DR. LYNCH-WALSH: -- is no longer with the district. So now you're having to train a different person?

MS. PRITYKINA: Yes, I am -- well, I am training another auditor that I have on my team right now, but we are in process of, I think the position is going to be advertised and then we'll

DR. LYNCH-WALSH: Right. But if you put it out there and hire somebody they're even further behind. Given all the challenges you have, you already have -- do you get what I'm saying?

MR. RHODES: Yeah. And you're absolutely right. I mean, we have turnover all the time in this district that we have to try to overcome. This is one of them. And the other thing is, going back to the form of this report and the items that would normally be expected and getting past the -- the hurdles that Ali was just describing, we're going to take all the comments and recommendations into account and the reports will look different going forward with the information, including the response from all the principals, as well as the crosswalks, as well as either adding to the attributes that are being looked at or continuing to look at the attributes and better describe them because we're now looking at that new model that comes from the state.

DR. LYNCH-WALSH: And to Ali's point about the transition to Focus, is everything in Focus that's supposed to be?

MS. PUNZI-ELABIARY: To my knowledge the

be hiring another person.

DR. LYNCH-WALSH: So you have somebody that's been working in the district for a while that's more familiar with the district, but they won't be the permanent person?

MS. PRITYKINA: No, I have two employees, one of them was BTA auditor who was performing BTAs only.

DR. LYNCH-WALSH: Uh-huh.

MS. PRITYKINA: Since now this person left, I am authorized to use this other person who was doing other audits, we put him into the BTA in the meantime while we are looking for another person.

DR. LYNCH-WALSH: And is this person not able to do BTA audits permanently? Because now you're going to advertise -- because BTA's are a new thing, so you could be bringing in somebody brand new from the outside who doesn't know the district or BTAs and you already have a person in place that's semi familiar.

MS. PRITYKINA: This person was also new and this person was trained in other things other than BTA. So he's been training in BTA right now.

documents from EdPlan have migrated to Focus.

DR. LYNCH-WALSH: Okay. Because I was with an ESE parent and they -- do you mean like IEPs are supposed to be in there?

MS. PUNZI-ELABIARY: I don't know about the IEP component but my finalized BTAs from the 23-24 school year, to my knowledge, have been in Focus as of August 2nd. Have I checked every individual student? I have not. But the students that I have spot-checked that I remember having a BTA or multiple BTAs, those documents are in Focus.

DR. LYNCH-WALSH: Okay. Thank you. Anybody else, any questions, or are we good? I know.

MR. DE MEO: Madam Chair?

DR. LYNCH-WALSH: Yes, sir.

MR. DE MEO: Yeah, I'm not clear. Are we going to get the quarterly reports that we had discussed and this is a temporary delay because of the things Ms. Arcese told us?

MR. RHODES: In short, the second part, yes, because of the delays. But the quarterly reports, for example, I'll let Ali expand on this a little bit more after I say this, one of the areas that we look at is the training of the

<p style="text-align: right;">Page 109</p> <p>1 teams. Once we've identified that the teams are 2 trained it doesn't make as much sense or timing, 3 the amount of time and resources that we would 4 put into that, unless there is a clear change in 5 team members along the way, it doesn't make sense 6 to continuously go back and do the review of the 7 training portion of it. When it's applicable, 8 yes. If not, the most important thing is to take 9 a look at the highest level as has been 10 identified by the program and look at the sample 11 size that we can look at to provide that 12 information to you. And that information to you 13 in one form or another will be coming to you 14 quarterly.</p> <p>15 Ali, if you have any additional?</p> <p>16 MR. DE MEO: Well, before -- I'm not sure if 17 I understand. So the question is, we described 18 what we wanted, what we thought was necessary, 19 and we had come to agreement I believe with the 20 external firm, and now you're taking that over, 21 right, or your predecessor began that process. 22 So are we going to get those reports in the 23 format that we were accustomed to and that we had 24 requested changes to?</p> <p>25 MR. RHODES: We are working toward getting</p>	<p style="text-align: right;">Page 111</p> <p>1 detail worked in as we continue to put this audit 2 program together. I mean, specifically, the 3 reporting component of it.</p> <p>4 DR. LYNCH-WALSH: All right. I guess we'll 5 see the next one. I need a motion -- I need a 6 motion to transmit, somebody.</p> <p>7 MR. MAYERSOHN: Motion to transmit.</p> <p>8 MS. SHAW: Second, Phyllis Shaw.</p> <p>9 DR. LYNCH-WALSH: All right. Any further 10 comments; questions?</p> <p>11 (No response.)</p> <p>12 DR. LYNCH-WALSH: Okay. Hearing none, all in 13 favor?</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 DR. LYNCH-WALSH: Any opposed?</p> <p>16 (No response.)</p> <p>17 DR. LYNCH-WALSH: Motion to transmit the 18 Behavioral Threat Assessment Monitoring Plans for 19 the School Year 23-24, Quarter 3 passes 20 unanimously. We've also asked for, moving 21 forward, individual schools to be identified with 22 the backup similar to internal funds and property 23 and inventory; the crosswalk of the attributes 24 from the old state system to the new; and then 25 for all of the attributes and basically all that</p>
<p style="text-align: right;">Page 110</p> <p>1 the same information to you quarterly. The 2 difference is is that, as Elena was saying a 3 little while ago, a lot of the work that was 4 happening with RSM behind the scenes was being 5 done by our staff. The difference in the way 6 that it's being formatted and reported at the 7 moment is partially due to some of the 8 information that we were having trouble getting 9 as well as the time that it took us to be able to 10 transfer from the prior model to the new model 11 that we are looking at. So what we're looking at 12 right now is kind of that in-between looking 13 report that I agree with the comments that are 14 being made, there are some items in there that 15 are missing that need to be brought in for a 16 better and more thorough review rather than more 17 at that summary kind of level where we pull 18 out -- again, going back to the similarity where 19 it exists to property and inventory and internal 20 funds where we really kind of focus on the places 21 where there are problems, everybody else is just, 22 nothing to see here.</p> <p>23 This is going to be a little bit different 24 because you guys have asked for a little bit more 25 detail in that. We'll make sure we get that</p>	<p style="text-align: right;">Page 112</p> <p>1 was being done under RSM to sort of be replicated 2 or at least have that as a goal.</p> <p>3 All right. Next up Internal Funds Audit.</p> <p>4 MR. MAYERSOHN: Motion to transmit.</p> <p>5 DR. LYNCH-WALSH: Okay. Because there's no 6 exceptions. Right.</p> <p>7 MS. SHAW: Second, Phyllis Shaw.</p> <p>8 DR. LYNCH-WALSH: Okay. We do have -- I did 9 appreciate the report. There was something in 10 color that I think got emailed to us. Is it 11 this? There were charts and stuff. Yeah. So I 12 forget where they are. Oh, here they are. So I 13 appreciated the charts. I got excited.</p> <p>14 Lew?</p> <p>15 MR. NAYLOR: Yeah, I just, in looking at the 16 last three years I see that 2023 showed 32 17 exceptions which is a 300 percent increase from 18 the prior year.</p> <p>19 DR. LYNCH-WALSH: Which -- which document are 20 you in?</p> <p>21 MR. NAYLOR: It's the Internal Funds Audit 22 Report for the year that shows this (indicating).</p> <p>23 DR. LYNCH-WALSH: Oh, at the end?</p> <p>24 MR. NAYLOR: Yeah. So just an observation 25 and a question on what -- is there a rationale</p>

<p style="text-align: right;">Page 113</p> <p>1 for the increase in the exceptions?</p> <p>2 DR. LYNCH-WALSH: Is there? Is there someone</p> <p>3 that can answer that?</p> <p>4 MR. RHODES: We're going to bring Nakia up</p> <p>5 here.</p> <p>6 DR. LYNCH-WALSH: What page are you on, Lew?</p> <p>7 MR. NAYLOR: It's the summary page. It</p> <p>8 starts with 8.1, I think, or B.1, is the table.</p> <p>9 DR. LYNCH-WALSH: Oh, okay. I'm on B.5.</p> <p>10 Hold on. Almost there.</p> <p>11 MS. GOULDBOURNE: Nakia Gouldbourne, Internal</p> <p>12 Funds Manager. I couldn't give a rationale to</p> <p>13 what the change was, because I was not the</p> <p>14 manager in prior years when the reports were</p> <p>15 created, but I know that in this year we kind of</p> <p>16 took a look at everything and looked at the</p> <p>17 requirements of Chapter 8 as to what needed to be</p> <p>18 reported to the board and when we did our reports</p> <p>19 that's kind of how we formulated the report.</p> <p>20 MR. NAYLOR: In the last three years there</p> <p>21 were nine exceptions reported in '21; eight</p> <p>22 exceptions reported in '22; and then 32 in '23.</p> <p>23 So I don't know if there's a turnover issue or a</p> <p>24 training issue; just -- just a question.</p> <p>25 MS. GOULDBOURNE: I'm not sure. You'd have</p>	<p style="text-align: right;">Page 115</p> <p>1 MR. NAYLOR: Right. Now, in prior years they</p> <p>2 were almost even between BSC and the non-BSC.</p> <p>3 MR. RHODES: I'll have to take your word on</p> <p>4 that.</p> <p>5 MR. NAYLOR: Okay. Trust me.</p> <p>6 DR. LYNCH-WALSH: Yeah. I think this is the</p> <p>7 current year. Okay. So the next thing on here,</p> <p>8 on the agenda that's tied to this before we</p> <p>9 transmit, I know you guys are twitching, that was</p> <p>10 the Trends, Responsibility for Updating Standard</p> <p>11 Practice Bulletins, we've asked whether --</p> <p>12 because Cherry Bekaert, there was \$50,000</p> <p>13 authorized by the former superintendent to pay</p> <p>14 for updating the standard practice bulletins when</p> <p>15 that's an itemized bullet in the director of the</p> <p>16 business support center's job description, and</p> <p>17 when I asked there were no more invoices, so I</p> <p>18 guess this is the explanation that Cherry Bekaert</p> <p>19 is doing some rework at their expense to ensure</p> <p>20 their work aligns with my expectations.</p> <p>21 So is Cherry Bekaert still rewriting the</p> <p>22 standard practice bulletins including the one</p> <p>23 that general counsel said is inherently flawed?</p> <p>24 MR. RHODES: There was a brief conversation</p> <p>25 that went along with this response that we got in</p>
<p style="text-align: right;">Page 114</p> <p>1 to ask, I guess, the team that runs that</p> <p>2 department.</p> <p>3 MR. NAYLOR: Thank you.</p> <p>4 MR. RHODES: Can I also respond for just a</p> <p>5 moment?</p> <p>6 DR. LYNCH-WALSH: Yeah. Uh-huh.</p> <p>7 MR. RHODES: I was notified by Ms. Andreu,</p> <p>8 she's looking at the way that this documentation</p> <p>9 is presented slightly different than we are. So,</p> <p>10 for example, where we're talking about where this</p> <p>11 information we're looking at shows 22 for BSC in</p> <p>12 this item and 13 non-BSC schools. She wanted us</p> <p>13 to know, and I'm going to have to look at this,</p> <p>14 but I'm going to report because she asked me to,</p> <p>15 I want to look at this to make sure that it was</p> <p>16 audited, is that 80 percent of the schools are</p> <p>17 BSC schools and in that her opinion they're doing</p> <p>18 better, and I want to make sure that we take that</p> <p>19 into consideration, because going forward that</p> <p>20 may be a way that we alternately present this</p> <p>21 information so that we can see the differences</p> <p>22 between the two. And I want to give her both the</p> <p>23 credit and appreciate her bringing that to our</p> <p>24 attention so that we can present it in the most</p> <p>25 comprehensive way possible.</p>	<p style="text-align: right;">Page 116</p> <p>1 writing for the purposes of making it an</p> <p>2 attachment to our agenda. And in that process</p> <p>3 the answer was, yes, they are, but they're also</p> <p>4 working to fix these other things, I think he</p> <p>5 said, first, because they have to get the other</p> <p>6 ones right first before they'll release them to</p> <p>7 go wholesale forward. But I do believe that</p> <p>8 they're going on at the same time. This was the</p> <p>9 response that he was willing to put in writing</p> <p>10 and we accepted it and attached it.</p> <p>11 DR. LYNCH-WALSH: At some point aren't they</p> <p>12 going to invoice -- I'm not familiar with</p> <p>13 consultants doing work for free. I'm a little</p> <p>14 confused. Because it seems like at their expense</p> <p>15 now and then hopefully when NLW isn't looking</p> <p>16 they're going to throw the invoices past accounts</p> <p>17 payable or something.</p> <p>18 MR. RHODES: I wouldn't be able to confirm</p> <p>19 that, but it does seem as though he's holding</p> <p>20 them accountable to make sure that the work that</p> <p>21 they did is done properly, without any additional</p> <p>22 payment.</p> <p>23 DR. LYNCH-WALSH: I don't think the issue was</p> <p>24 ever whether their work was being done</p> <p>25 appropriately. I think the question was, why</p>

<p style="text-align: right;">Page 117</p> <p>1 wasn't he doing, working with his staff on</p> <p>2 updating the standard practice bulletins, but,</p> <p>3 okay.</p> <p>4 MR. RHODES: And my understanding of that</p> <p>5 question also included was, were they still doing</p> <p>6 this?</p> <p>7 DR. LYNCH-WALSH: Yes. And it says it's</p> <p>8 still in progress, they're just not charging us</p> <p>9 for it. Okay. Got it.</p> <p>10 All right any further discussion?</p> <p>11 (No response.)</p> <p>12 DR. LYNCH-WALSH: Hearing none, all in favor</p> <p>13 of transmitting the Internal Funds Audit say aye.</p> <p>14 COMMITTEE MEMBERS: Aye.</p> <p>15 DR. LYNCH-WALSH: Any opposed?</p> <p>16 (No response.)</p> <p>17 DR. LYNCH-WALSH: Hearing none, motion to</p> <p>18 transmit Internal Funds Audit passes unanimously,</p> <p>19 which takes us to the Property and Inventory</p> <p>20 Audit. Anybody have any questions on this one?</p> <p>21 I think there was one exception. I was a little</p> <p>22 confused. Because I was reading about private</p> <p>23 schools and I got confused. I thought we were a</p> <p>24 public school system. And then there was an</p> <p>25 explanation because the schools with the</p>	<p style="text-align: right;">Page 119</p> <p>1 hold accountability of those assets at those</p> <p>2 charter schools or private schools.</p> <p>3 DR. LYNCH-WALSH: Okay. So they were bought</p> <p>4 -- when were they bought?</p> <p>5 MR. STRAUSS: '21.</p> <p>6 DR. LYNCH-WALSH: '21 during COVID? When in</p> <p>7 '21?</p> <p>8 MR. CARVAJAL: I do not have a specific date</p> <p>9 for you at this time.</p> <p>10 DR. LYNCH-WALSH: And it's just that they</p> <p>11 didn't get -- the second they were bought should</p> <p>12 they have probably been transferred to PPO?</p> <p>13 MR. CARVAJAL: They should have been</p> <p>14 transferred to PPO; yes.</p> <p>15 DR. LYNCH-WALSH: Immediately?</p> <p>16 MR. CARVAJAL: Yes.</p> <p>17 DR. LYNCH-WALSH: Okay. On Page 10 it</p> <p>18 mentions all the different -- so Judith Marte was</p> <p>19 the CFO, and then after she was the CFO she</p> <p>20 wasn't the CFO because then she was over finance</p> <p>21 as the deputy superintendent. And then I do</p> <p>22 remember Oleg becoming the acting CFO. I don't</p> <p>23 remember him, actually, holding that position</p> <p>24 though. And then, of course, Erum is</p> <p>25 currently -- was the associate superintendent and</p>
<p style="text-align: right;">Page 118</p> <p>1 exceptions, where they wound up, were St.</p> <p>2 Gregory, which is a Catholic school, then there's</p> <p>3 a charter school. Why -- I'm confused. Why</p> <p>4 would the finance department be the custodian of</p> <p>5 items that were purchased, it looks like during</p> <p>6 COVID? I'm very confused.</p> <p>7 MR. RHODES: I'm going to ask Gabriel to come</p> <p>8 up here and provide this information. At this</p> <p>9 point it's a little older than my -- than my</p> <p>10 memory serves because this has been sitting there</p> <p>11 for a while.</p> <p>12 MS. ARCESE: Dave, I'm on-line, as well, too,</p> <p>13 if you have any questions.</p> <p>14 MR. CARVAJAL: Good morning. My name is</p> <p>15 Gabriel Carvajal. I am the manager for property</p> <p>16 and inventory control. So the reason why finance</p> <p>17 was accountable for these items is because they</p> <p>18 were purchased during COVID for the sanitization</p> <p>19 of their equipment. So when items go to these</p> <p>20 private schools the department that purchases</p> <p>21 them is still accountable for the equipment that</p> <p>22 is located at those areas. Now, with what</p> <p>23 happened with finance and the purchasing, they</p> <p>24 purchased it using their funding but it was</p> <p>25 supposed to be transferred to PPO so they can</p>	<p style="text-align: right;">Page 120</p> <p>1 then the actual CFO.</p> <p>2 MR. CARVAJAL: That information I got</p> <p>3 straight out of SAP. Those dates and the titles,</p> <p>4 I got it straight out of SAP.</p> <p>5 DR. LYNCH-WALSH: Okay.</p> <p>6 MR. STRAUSS: I just want to note, you said -</p> <p>7 so at some point Ms. Marte was not with us during</p> <p>8 that time when Oleg was CFO.</p> <p>9 DR. LYNCH-WALSH: When he was acting.</p> <p>10 MR. STRAUSS: Yes. So she was not with the</p> <p>11 district.</p> <p>12 DR. LYNCH-WALSH: Okay.</p> <p>13 MS. CARTER-LYNCH: But he's down here as the</p> <p>14 CFO from 6/15 to 6/30.</p> <p>15 DR. LYNCH-WALSH: Unless I missed something,</p> <p>16 he was never actually the CFO, he was always</p> <p>17 acting CFO.</p> <p>18 MR. STRAUSS: That's correct.</p> <p>19 DR. LYNCH-WALSH: Okay. Thank you. Okay.</p> <p>20 Yeah.</p> <p>21 But having said all that, Mrs. Marte was the</p> <p>22 CFO when these things were purchased; correct?</p> <p>23 MR. CARVAJAL: Yes.</p> <p>24 DR. LYNCH-WALSH: Okay. And then we get to</p> <p>25 what his position was versus Erum's because they</p>

<p style="text-align: right;">Page 121</p> <p>1 were playing musical directorships. One was over 2 budget and one was over finance and accounts 3 payable and all of that. And Purchasing went 4 under one of those departments. It gets very 5 confusing. 6 So -- so then what's the upshot of this? 7 They're gone -- we can't find them? 8 MR. CARVAJAL: They cannot be found. So they 9 have to be dropped from the record. 10 DR. LYNCH-WALSH: They're going to be written 11 off? Okay. Because I asked because like most of 12 the people on this list are no longer with the 13 district. 14 MR. CARVAJAL: Correct. 15 DR. LYNCH-WALSH: Okay. All right. I just 16 wanted some clarification because I was a little 17 confused, but I think you cleared that up, so 18 good. 19 MR. MAYERSOHN: So on page 13 where it talks 20 about the electrostatic backpack, obviously, it 21 fell off of a golf cart, it didn't have a 22 seatbelt on, it says, Status, the school 23 completed the attached Tangible Property Loss 24 Form and provided the SIU report. It's not 25 included in this document here.</p>	<p style="text-align: right;">Page 123</p> <p>1 find out what happened to this piece of equipment 2 and they just told me that it was ran over. And 3 then when I spoke to Erum I explained to her that 4 an SIU report would need to be written up and 5 submitted to capital assets. But then there was 6 a back and forth with her that she wanted the 7 school to do it, the private school, and I told 8 her that it has to come from you because you're 9 the person that is accountable for this 10 equipment, not the school. The school could 11 provide some kind of letter explaining this is 12 what happened, but anything else would have to 13 come from that accountable individual, which at 14 the time was Erum. 15 MR. MAYERSOHN: Right. And she's not -- and 16 obviously -- 17 MR. CARVAJAL: And she's gone now, so she 18 can't. 19 DR. LYNCH-WALSH: Going. 20 MR. MAYERSOHN: I mean, I just -- like I 21 said, the paper trail is important to me to 22 document. Especially if somebody's no longer 23 here, at least there's a paper trail that said -- 24 and, again, this is only \$1,400 in the grand 25 scheme of things, but, my -- my greater concern</p>
<p style="text-align: right;">Page 122</p> <p>1 MR. CARVAJAL: This is her response. 2 MR. MAYERSOHN: Right. But it says the 3 school completed attached Tangible -- so there's 4 nothing attached. There's nothing to validate 5 the status. 6 DR. LYNCH-WALSH: That they completed it. 7 MR. MAYERSOHN: Doctor, Mr. Strauss has a -- 8 MR. STRAUSS: Just looking at it, it looks 9 like that was something that was cut and pasted. 10 So "attached" would have been referring to 11 whatever the matrix that they were attached to. 12 MR. MAYERSOHN: Right. But still, I mean, is 13 there an SIU report or not? 14 MR. STRAUSS: Well, in this case since it was 15 a private school, I don't anticipate there would 16 have been an SIU. If anything there should have 17 been a report from the private school to deem 18 that. Because it wasn't stated as being stolen, 19 so, therefore, a police report wouldn't exist. 20 They would at least have to provide some type of 21 documentation about this which should have been 22 then included through the process that -- 23 MR. CARVAJAL: Right. During the time of the 24 audit I was not provide any SIU report or 25 anything. Because I went to the school to try to</p>	<p style="text-align: right;">Page 124</p> <p>1 is, obviously, during COVID all the laptops that 2 switched back and forth all around, are some of 3 them all accounted for; or are some still 4 missing; or where are they at? So if this is 5 indicative of it fell off the back of a golf cart 6 and we don't have any documentation, this is one, 7 maybe there's 100; maybe there's a thousand; 8 maybe there's 10,000. I don't know. So that's 9 why I said, the paper trail holds somebody 10 accountable. Because if it's, again, fraud, 11 theft, whatever it may be, at least there's 12 documentation. 13 MR. CARVAJAL: Right. 14 DR. LYNCH-WALSH: Okay. All right. Motion 15 to transmit? 16 MR. NAYLOR: Second. Motion. 17 MR. MAYERSOHN: Second. 18 DR. LYNCH-WALSH: Moved by Naylor, seconded 19 by Mayersohn. Any further discussion? 20 (No response.) 21 DR. LYNCH-WALSH: Hearing none, all in favor 22 of transmitting the Property and Inventory Audit 23 say aye. 24 COMMITTEE MEMBERS: Aye. 25 DR. LYNCH-WALSH: Any opposed?</p>

<p style="text-align: right;">Page 125</p> <p>1 MS. FERTIG: Aye.</p> <p>2 DR. LYNCH-WALSH: You're not opposing; right,</p> <p>3 Mary?</p> <p>4 All right. Motion passes unanimously.</p> <p>5 Item 11 is just our proposed dates.</p> <p>6 Anybody -- do we need to approve these?</p> <p>7 MS. SHAW: I have three issues.</p> <p>8 DR. LYNCH-WALSH: You have three issues? Oh,</p> <p>9 Lord.</p> <p>10 MR. MAYERSOHN: She has issues all the time,</p> <p>11 so --</p> <p>12 MS. SHAW: I have a work-related conference</p> <p>13 in October, November and April.</p> <p>14 DR. LYNCH-WALSH: October, November, and</p> <p>15 April?</p> <p>16 MS. SHAW: And April.</p> <p>17 DR. LYNCH-WALSH: And he worked so hard to</p> <p>18 align these dates to the meetings. I don't think</p> <p>19 it works that way. But if you can -- what -- so</p> <p>20 what date would not be a conflict for you, just</p> <p>21 out of curiosity, in October, November and April?</p> <p>22 You're not sure.</p> <p>23 MS. SHAW: No, I'm looking at my calendar.</p> <p>24 MR. MAYERSOHN: I say we leave them as is.</p> <p>25 Because, again, we're going to put out a date, I</p>	<p style="text-align: right;">Page 127</p> <p>1 DR. LYNCH-WALSH: You mean on October -- in</p> <p>2 October?</p> <p>3 MS. SHAW: November.</p> <p>4 DR. LYNCH-WALSH: November. Oh, but it's the</p> <p>5 14th.</p> <p>6 MR. RHODES: Yeah, November's the 14th.</p> <p>7 MS. SHAW: Yeah, I'll be able to get on</p> <p>8 Teams, but I won't be in person.</p> <p>9 DR. LYNCH-WALSH: Okay. Well, that works</p> <p>10 possibly.</p> <p>11 MR. MAYERSOHN: We have confidence in you,</p> <p>12 Phyllis.</p> <p>13 MR. RHODES: So we have October, November and</p> <p>14 April. Are we just going to go ahead and stay</p> <p>15 with all of those or --</p> <p>16 DR. LYNCH-WALSH: We're going to stick with</p> <p>17 the dates. I mean, I think I have to be in Audit</p> <p>18 and FTF, which makes for a very long day, but I</p> <p>19 guess I'm just going to have to manage. Same</p> <p>20 problem for you sometimes. So we'll stick with</p> <p>21 the dates.</p> <p>22 Do we normally approve these as a group?</p> <p>23 MR. MAYERSOHN: Yeah, we can.</p> <p>24 DR. LYNCH-WALSH: All right. All in favor of</p> <p>25 keeping the dates say aye.</p>
<p style="text-align: right;">Page 126</p> <p>1 mean, there are dates that I might have a</p> <p>2 conflict with, but --</p> <p>3 DR. LYNCH-WALSH: Right. No, I was just</p> <p>4 curious if they could be massaged, but --</p> <p>5 MR. MAYERSOHN: I mean, even if it's</p> <p>6 something where somebody -- we can -- I'd rather</p> <p>7 rearrange the agenda that we have. So let's say</p> <p>8 Phyllis said or somebody said, hey, I can only be</p> <p>9 here from 9:30 to 10:30, that we can arrange the</p> <p>10 agenda --</p> <p>11 DR. LYNCH-WALSH: Right, or not attend at</p> <p>12 all. But at least we know those are your three.</p> <p>13 You might need to get your appointing body to</p> <p>14 reappoint you.</p> <p>15 MR. RHODES: Also, if I might?</p> <p>16 DR. LYNCH-WALSH: Yes.</p> <p>17 MR. RHODES: There are a couple of dates on</p> <p>18 here that are important because of deadlines to</p> <p>19 transmit financial reports and November happens</p> <p>20 to be one of them.</p> <p>21 DR. LYNCH-WALSH: Yeah, I know that he went</p> <p>22 over to align it.</p> <p>23 MS. SHAW: I might be able to get on. I'm</p> <p>24 flying on the 24th, but I might be able to get on</p> <p>25 Teams; if that's allowed.</p>	<p style="text-align: right;">Page 128</p> <p>1 COMMITTEE MEMBERS: Aye.</p> <p>2 DR. LYNCH-WALSH: Any opposed?</p> <p>3 (No response.)</p> <p>4 DR. LYNCH-WALSH: All right. It passes</p> <p>5 unanimously.</p> <p>6 Any audit committee comments?</p> <p>7 MR. MAYERSOHN: Yeah, I have -- I guess --</p> <p>8 MS. CARTER-LYNCH: Yeah, good meeting, and we</p> <p>9 almost got out on time.</p> <p>10 DR. LYNCH-WALSH: It's 12:25.</p> <p>11 MR. MAYERSOHN: I have, I guess, a comment.</p> <p>12 I -- I don't know if we audit or plan to audit</p> <p>13 referendum dollar expenditures.</p> <p>14 DR. LYNCH-WALSH: We did before.</p> <p>15 MR. MAYERSOHN: No, I'm just -- the only</p> <p>16 reason why I bring it up is that if the school</p> <p>17 board decides that they want to go out for</p> <p>18 another referendum, I think it would behoove the</p> <p>19 auditors to audit and ensure that everything that</p> <p>20 was sent to or paid for through those referendum</p> <p>21 dollars are actually going to where they need to</p> <p>22 be.</p> <p>23 DR. LYNCH-WALSH: And, actually, remember, we</p> <p>24 asked for an audit on the first one, which -- was</p> <p>25 that 2018? I was never happy with the audit</p>

1 because it wasn't really an audit, but we haven't
2 even attempted an audit of the second referendum.
3 And I think before they try for another one we
4 should get that second one audited.

5 MR. MAYERSOHN: Right. And I'm just saying
6 you've got two years before it happens depending
7 upon if they go out again in August or November.
8 But I think it would behoove the district in this
9 climate to ensure that they're appropriating the
10 dollars where they need to be, plus, if there's
11 any surplus of dollars.

12 MS. SHAW: It would be prudent, not behoove.

13 DR. LYNCH-WALSH: Prudent; yeah. And
14 speaking of a related topic, the OIG, I believe
15 there's now going to be a public awareness
16 campaign. If we could be included on that, that
17 would be great. Actually, all the advisories
18 should be, so I guess I'll take that up with Mr.
19 Sullivan, too.

20 All right. Okay. So if there is nothing --

21 MR. RHODES: Would you like me to wait until
22 after you talk to Mr. Sullivan or would you like
23 me to reach out to him as well?

24 DR. LYNCH-WALSH: I think it doesn't hurt to
25 have it coming from different angles.

REPORTER'S CERTIFICATE

2 STATE OF FLORIDA
3 COUNTY OF BROWARD

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

10 Dated this 22nd day of August, 2024, Fort
11 Lauderdale, Broward County, Florida.

12 
13
14 TIMOTHY R. BASS
15 Court Reporter



1 MS. SHAW: Motion to adjourn.

2 DR. LYNCH-WALSH: Okay.

3 MR. MAYERSOHN: Second.

4 DR. LYNCH-WALSH: Okay. Moved by Shaw,
5 seconded by Mayersohn.

6 Any further discussion?

7 (No response.)

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

9 COMMITTEE MEMBERS: Aye.

10 DR. LYNCH-WALSH: Any opposed to getting out
11 of here?

12 (No response.)

13 DR. LYNCH-WALSH: No? All right. Meeting is
14 adjourned at 12:27.

15 (Meeting was concluded at 12:27 p.m.)
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