

Transcript

December 12, 2024, 2:27PM



Dave G. Rhodes 0:09

Good morning, Mr. Naylor.
And good morning everybody else.



Jennifer Harpalani 0:27

Morning. Good morning.



Derek A. Tillman 0:30

Good morning.



Dave G. Rhodes 0:41

And the additional dry run that you were gonna do this morning is everything working well?



Bryan Erhard 0:50

So far so good.



Dave G. Rhodes 0:52

OK, excellent.
Good morning, Mr. gorokoski.



Oleg Gorokhovsky 1:01

Morning, Sir.



Dave G. Rhodes 1:43

Good morning. Doctor Lynch, Walsh.



Nathalie Lynch-Walsh 1:47

Ning.



Dave G. Rhodes 2:51

Doctor Lynch Walsh.



NL Nathalie Lynch-Walsh 2:53

Yeah. Are we?

Yes.



Dave G. Rhodes 2:58

We we might.

We might give it another minute or two to see if we can get a couple more people on, but I just wanted to ask you sometimes during these meetings you are in a situation where you can't see when a hand is raised.

Would you like me to inform you when a hand is raised today?



NL Nathalie Lynch-Walsh 3:13

That would be great if I'm sharing the screen. I absolutely cannot see if someone has their hand up.



Dave G. Rhodes 3:19

OK.

I'll do so and I apologize in advance if that seems like an interruption at any point.



NL Nathalie Lynch-Walsh 3:25

It's good.

Alright, I'm a little groggy 'cause we had DAC last night which ran till 9:00 and then I never sleep well after those.

See, I don't see Mayorson was at the meeting.

Told them to go to bed.

But did you hear from anyone that they weren't coming? I think you'd said a while back. Mr. Medvin would not be making it.



Dave G. Rhodes 3:58

Is there any way, Derek, that you could take a look and see what the latest information is on who accepted and who did not and provide that?



Derek A. Tillman 4:08

Just a second.



Nathalie Lynch-Walsh 4:13

And did we call Mr. Demayo?



Dave G. Rhodes 4:21

Derek will check that out as well.



Nathalie Lynch-Walsh 4:23

OK I need.



Dave G. Rhodes 4:24

It it's a standing process that we have now whenever we send out an e-mail to make sure.

That he has recently responded to an e-mail.

Without having having that happen 1st and there he is right now.



Derek A. Tillman 4:39

So our confirmed confirmed attendance for today is.



Nathalie Lynch-Walsh 4:39

OK.



Dave G. Rhodes 4:42

Good morning, Mr. demale.



Anthony De Meo 4:43

Hey Cortana.

Uh.



Derek A. Tillman 4:45

Ruth Carter Lynch, Anthony de Meo, Mary Ferdick, Matthew Friedman, Oleg Doctor Lynch Walsh, Mr. Mearson, Mr. Naylor.



Dave G. Rhodes 4:57

Thank you.



Nathalie Lynch-Walsh 4:58

What was that list? I'm sorry.
Who confirmed?



Derek A. Tillman 5:03

Is Carter Lynch Mr. demayo?



Nathalie Lynch-Walsh 5:04

No, but these are people that said they were coming.



Derek A. Tillman 5:08

Yes, they confirmed.



Nathalie Lynch-Walsh 5:09

Oh, OK, alright. No, I heard the list.
I just wasn't sure what the list was and I'm just trying to pull up an e-mail.



Derek A. Tillman 5:12

OK.
Sure.



Nathalie Lynch-Walsh 5:18

Related to the agenda item real quick.
We can go ahead and get started.
It's 932.
We could give it.
We just got you, said Mr. de Meo. And Ruth is here.
I don't know. I I'm.
Robert didn't say he wasn't coming.



Dave G. Rhodes 5:44

Naylor, Lou Naylor and Mr. Friedman are here as well.



Nathalie Lynch-Walsh 5:45

Lou is here.

I see him.

Yeah, I can see.

I can see the screen now.

I see Oleg is here.

So the only other person I would well Mayerson. Oh, and you said Mary Fertig.

So maybe give it two more minutes.

And then get started because I see staff is here, so I don't want to hold them up.

K.

I'm gonna go dig for my e-mail here.

OK.

I don't know if we got joined by any more people, but are we ready to start?



Dave G. Rhodes 9:31

To do it.



Nathalie Lynch-Walsh 9:32

OK. All right.

I'd like to call this.

Thank you everyone for being here.

It's the middle of December.

We're getting into the holidays, so I appreciate everyone coming online.

Let me call this Thursday, December 12, 2024.

Special Audit Committee meeting to order the 1st Order of business is the Pledge of Allegiance.


Do we have our virtual flag?


Udons do have it up.


Sorry I wasn't on the right screen.

Great. I pledge allegiance to the flag of the United States of America and to the


Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.


 **Lew Naylor** 10:11
To flag the United States of America and to the.


 **Oleg Gorokhovskiy** 10:13
You know this this for American and to do it properly for which it stands, one nation under God.

 **Lew Naylor** 10:16
Which you stand one nation under God, indivisible, with liberty and justice for all.

 **Student: Ruth Lynch (rcarter7)** 10:17
World.

 **Oleg Gorokhovskiy** 10:22
Liberty and Justice for all.

 **Nathalie Lynch-Walsh** 10:25
Alright, thank you very much.
Next up we have, I believe roll call, Mr. Rose.


 **Dave G. Rhodes** 10:31
Yes, we do. Ruth Carter Lynch.
I see her on there, but Anthony de Meo?


 **Nathalie Lynch-Walsh** 10:41
Is muted.

 **Anthony De Meo** 10:43
Here.


 **Dave G. Rhodes** 10:45


Mary fertig.
Matthew Friedman.

 **Matthew friedman** 10:50
Here.

 **Dave G. Rhodes** 10:52
Doctor Natalie Lynch Walsh.

 **Nathalie Lynch-Walsh** 10:54
Here.

 **Dave G. Rhodes** 10:55
Oleg gorokhovsky.
Robert mayersman.
Andrew medvin.
Lou Naylor.
Phyllis Shaw.
And Peter turso.

 **Nathalie Lynch-Walsh** 11:20
That's everybody.
Let me go ahead and share screen for the agenda.
So today's agenda was supposed to be.
We started out with this being about the A/C for but.
That is in process.
So at our last meeting, we passed a motion related to the fund balance and.
Ironically, I, well, not ironically.
I transmitted it with context to so that everyone was clear on what the issues were,
the motion being the audit Committee requests a written opinion from the Florida
Auditor General on the treatment of the Charter School Settlement.
That's part one and a written explanation from the Chief Financial Officer.
Reviewed by the Superintendent explaining the reason for the current proposed
treatment of the Charter school settlement by December 5th, 2024, 'cause we were
trying to assign a date that passed unanimously.

In this group.

So today we're going to see where we are on that.

And I believe I saw the Chief Financial Officer online.

So, Mr. Rhodes, there have been emails going back and forth, can we?

Speak to where we are on.

Parts one and two.

I'm going to we have an updated follow up matrix that's sort of for as a FYI Beacon live streaming. That's also an FYI and we can talk about that. But I want to sort of skip ahead to the staff that is here, which would be 4D.

And then we can double back and look at what we've gotten as far as responses go to B&C.



Dave G. Rhodes 13:07

So with regard to your question, since we do have Miss Johnson here, she can go ahead and provide the committee with the latest information that has to do with the question on the written opinion from her.



Nathalie Lynch-Walsh 13:07

So yeah.



Dave G. Rhodes 13:24

I don't think that she would be responsible for responding to the one from the Auditor General.



Nathalie Lynch-Walsh 13:29

And but do we have an update on where we stand with the Auditor General opinion and the process to obtain that?



Dave G. Rhodes 13:36

Yeah, yeah. Yesterday I spoke to.



Romaneir D. Johnson 13:37

Yes, I.



Dave G. Rhodes 13:43

The Superintendent.



Nathalie Lynch-Walsh 13:45

Uh huh.



Dave G. Rhodes 13:46

After having a a conversation with the the board chair and they were just trying to get some clarification on how that process would work ultimately.

I advise them that the request was being made from the Auditor General, from the state level and that it was an assumption, not an assumption.

But it was an understanding that that request for that may take board action prior to that request being made from the Auditor General.

In in the follow up conversation with the Superintendent, he said he didn't think that that had to have board approval, that he was going to attempt to contact those folks in Tallahassee, make the request.

I advise the Superintendent that the audit committee would be.

I'm sorry.

I just got an update.

I was I I told the Superintendent that the audit committee.

Would request and require some form of documentation regarding what the disposition is with the Auditor General one way or the other, and also I asked him to determine with them if in fact it all, it does require prior board action when the request goes to them, so if.

His request doesn't succeed.

That the IT would it would be. Then we would bring it to the board.



Nathalie Lynch-Walsh 15:12

OK. No, no, no.

That we we've messed up already.

I'm sorry, this was I sent an e-mail and I haven't heard back to the board chair about her because this is a board decision. We have the opinion from the Auditor General is the board should be requesting that.

That's why it would. That's why the request was made in the motion. If it requires

board action.

The board needs to be driving that because Part 2 of this motion.

Which we're going to hear from staff staff reports to the Superintendent. We're trying to get an opinion from the Auditor General without anybody putting a spin or restating the question, because we've seen how that goes around here.

So it needs to be the board communicating. If anyone should be contacting the state, it should be the the board chair's office and saying here is a motion. We want an opinion.

Because it has to be independent of staff.



Dave G. Rhodes 16:11

I will follow up with the board chair. Those two conversations that I just mentioned happened one shortly after the other and that's where I thought that they were seeking some.

They were seeking to take action and they were seeking to determine if they could take that action without board action first.

I'll I'll follow.



Nathalie Lynch-Walsh 16:29

Aboard corporate cannot take action without board action, or else it's not board action. The board chair, if they would allow the board chair to ask the Auditor General for an opinion, that would be a rout. But.



Dave G. Rhodes 16:35

OK.



Nathalie Lynch-Walsh 16:43

Staff asking the Auditor General doesn't get the job done.

So that that kind of concerns me, but we can double back to that. So Part 2 of this is the response from staff.

And Mr. Rhodes.

We have Miss Johnson here, so I think I heard her a second ago.



Dave G. Rhodes 17:04

Yeah, we can turn this.

We can turn the floor over to her if you'd like.

NL **Nathalie Lynch-Walsh** 17:08

OK.

I just want to be clear before that that we are looking for management's rationale as it said.

The requesting information let me get to the motion itself.

A written explanation from the Chief Financial Officer we put in, reviewed by the Superintendent explaining the reason for the current proposed treatment of the Charter school settlement that should be independent of the external auditor.

Or anybody else weighing in. What is? Why did management make the decisions that they made on this Charter school settlement?

So that's what we're looking for.

I just want to be very clear. That's what the motion States and the group was looking for staff to explain the decisions that were made and the reasons behind the decisions of how that settlement is being treated.

RJ **Romaneir D. Johnson** 18:03

OK.

Well, I'm. I'm I'm the new CFO here.

I don't know why the I came after the suffer was put together.

I can only speak to what I know about the the entry and how we handle it.

I cannot speak to why staff did what they did at this time, but I can speak to.

I can speak to why I think it's the entry is OK now I can't speak to what happened before I got here, so I don't think that's.

NL **Nathalie Lynch-Walsh** 18:31

But you're in charge now, so if and you may have come after the saffr, but you're coming before the act first.

So whatever gets into the ACK for is on you.

Whatever is in the Saffir is on prior.

RJ **Romaneir D. Johnson** 18:43

I I understand that clearly in the after it's not done, we're still in the process.

NL **Nathalie Lynch-Walsh** 18:45
OK.

RJ **Romaneir D. Johnson** 18:48
So were you asking about the software?

I cannot speak to the software because I wasn't here when the finalization of the effort is made and we finalize the offer, I will speak to the Oper. We're not. We're still in the midst of an audit and I'm not going to speak to a a issue that we haven't finalized, everything that goes with the whole audit.

NL **Nathalie Lynch-Walsh** 19:10
No, we're not.

We're not concerned about the external auditors auditing you.

We're we're saying and this is again in our bylaws, we saw accounting treatment in the staff.

Well, we saw.

We heard where they're planning to put it or where it's been.

Put it we one presumes that that's where you're going to put it in the finalized financial statements we're saying, why are if if what you're sounds like what you're not trying to say is that you're going to do the same thing?

And nothing is going to change.

And you're saying that you can tell us why it's OK, but that needs to be coming from you, not from secondhand someone saying, the Auditor General said this or the external auditor said this 'cause the external. We should not. We're not looking for their opinions or looking for.

RJ **Romaneir D. Johnson** 19:45
Went.

NL **Nathalie Lynch-Walsh** 19:57

Why management and that would now be you if you're going to apply the same treatment, OK, I just want to be clear.

RJ **Romaneir D. Johnson** 20:01

Correct.

K.



Dave G. Rhodes 20:13

Madam Chair, may provide a little bit of additional context. I responded and corresponded with Miss Johnson to share with her the audit committee by laws and the chief auditor's policy, because I think as long as she had been here, she had likely not had the OPP.

Opportunity to know that those existed or B to have reviewed those.

So I gave her that information.

So to your point about the audit committee by laws there, if there's anything that that needs to be discussed.

I just want to know.

I just wanted the committee to know that she's been provided that information and so if there's any discussion on that, she should be able to talk about that as well and with regard to.

A staff response.

I wasn't certain that that we landed anywhere that that was.

That a response was being given, or that an understanding of what that response or lack of response was going to be.



Nathalie Lynch-Walsh 21:18

So the crux of the matter is.

We're treating something that is clearly to be paid in the short term and was in fact paid in July as a long term liability.

I went back and listened to the meeting and quoted people verbatim, and then I went back because there was a letter from the education, the Commissioner of Education.

Where he was looking for.

Proof of full and complete payment immediately.

And that was in March of last year.

And if you couldn't prove that you had paid it, then document compliance with the school board approved payment plan beginning no later than the commencement of the 2425 school year, which will result in a full and final and complete payment. All eligible charter schools? No.

Later than December 31st, 2024 or a later date, mutually agreed upon by the district and the charter schools.

So.

They were looking to have this paid last March.

The district made its first payment in July.

I I I understand this is governmental accounting, but the the entire thing that that the audit committee couldn't wrap its brain around is you had a short term portion, anything that was to be paid after a year was not the issue.

But if you're accruing in June for your in your financial statements and you're going to pay it in July.

It can't get much more short term than that, so.

What we're looking for from you is an explanation for why, unlike Palm Beach, which accrued the expense when it was known, and in their case it was fiscal year 23 based on an estimate. And then they corrected it for the actual in fiscal year 24. Why?

Are we trying to treat the entire amount as a long term liability in the government wide financials in the ACK for because?

Omar, according to the tape, stated that the district plan to book the settlement as a long term liability in the government wide financials in the ACK for and then both Shimon Castaneda explained that they had spoken with the Auditor General regarding the issue with Shim saying the AUD.

General had provided examples of how other districts had treated a similar situation and applying the guidelines consistently would have the payments be budgeted and paid out of fiscal year 25 funds.

Which also seems to be a point of contention because in the district.

Own documents they're seen to have set aside money in fiscal year 24.

So missed it, yeah.

RJ **Romaneir D. Johnson** 24:02

I'm gonna have to explain the whole situation because what I don't know if I wasn't there when Omar said that all the portion the current portion would be paid, current liability will be recorded in the government. Why is going to be current?

And then there's a long term portion. Now the association payment with this.

Hold Charter School settlement is coming out.

The referendum is not coming up to find balance, so I will do a letter and an explanation.

It's not that payment is required to come up the referendum, the principal portion, and that's where that money is going to come out of even though.

It's been paid in July that referendum money. We don't receive it into December, you know, November, December this year from the property taxes.

But the intent was never for it to come out to find balance.

It would just noted in the fine balance it was like put it there that we have this liability, but the correct way to record that liability into our business and our governor wide financial, the current portion and also the long term portion now.

If the intent of the committee is to say to put us below the 3%.

I don't think that was the intent of the settlement. The settlement clearly state 2025 is due July the 10th, and the district put put that in a government wide current that we're going to be paying.

I think that the rationale for the before they put in the fine balance for fine balance is not paying for that. We don't have money allocated in the fine paying to pay for that settlement portion. So the principal.

Portion will be coming out the referendum. We just got to pay it out.

We have to borrow to pay back.

Principal portion for July the 10th, but the referendum is actually the source, a resource that that payments gonna made.

It was never intent to come out to find balance.

But we rerecording our Governor Weiss, the current portion and the long term portion.

But I'll put that in writing so you guys can understand why we did it that way.

Because when you get a settlement, the the whole part to be recorded as a cruel when you get it because you know what the amount is.

But we know exactly the intent was to pay for July when we got the final settlement begin July the 10th.

2024 and that was going to be paid out the referendum and they know through a cash flow purposes we don't get that resource until December, OK.

So I'm going to put that all that in writing so I can communicate that I'm satisfied with the recording because of the intent.

Yes, we will be low. The 3% under the state and to be in receivership for a payment. I don't think that was the intent of the settlement of the Charter school payment.

So I'm going to put that in a letter in writing and I'll have it signed off. But for myself as well as the Superintendent.

Because the \$5 will not be used utilized to pick make that payment, it will be the referendum for this fiscal year 2425.

NL **Nathalie Lynch-Walsh** 27:02

Can you explain why you mentioned a couple of times in there that you don't think it was the intent of the settlement to put the district below 3%?
Why would that be relevant to this discussion?

RJ **Romaneir D. Johnson** 27:16

The rivalency is that the fine balance was never meant to pay that settlement. It was clearly that the referendum revenues generated would be paying that portion because the Charter school settlements should be coming out the referendum. The principal portion of it should come out the referendum. So the intent we don't get our money until December. We don't we our intent is not to roll over the fine balance. Of the referendum. We get the money, we spend it as designated in the referendum. So we have to allocate resources in the referendum to cover this expenditure. So I'm saying the intent was not to put the district in a state that they would have to pay out their general fund, which is the referendum is a part of it. But it's that was.

NL **Nathalie Lynch-Walsh** 27:48

OK.

RJ **Romaneir D. Johnson** 28:04

An intent of the referendum, I mean the settlement.

NL **Nathalie Lynch-Walsh** 28:06

So yours, OK?

So what you're saying is it was never meant to come out of fiscal year 24 money?

RJ **Romaneir D. Johnson** 28:13

Or correct.

NL **Nathalie Lynch-Walsh** 28:13

It was supposed to come out of 25, which we don't get till December, except that we paid it in July.

So then what did we pay it with?

RJ Romaneir D. Johnson 28:21

Japan, we're borrowing 'cause we do go out for A10 and we have to pay that 10 back.

NL Nathalie Lynch-Walsh 28:26

Oh, now it's being paid by a tan.

RJ Romaneir D. Johnson 28:29

Well, if whatever we pay it out of, if it comes out the general fund or comes out, we have to borrow because the district at we have short term borrowing that is excusable and it's allowable when we're running low on our cash flow.

So the intent is to pay in 202526 fiscal year this fiscal year.

Now the 2526 fiscal year is not the intent to pay it in the 24 fiscal year.

2425.

NL Nathalie Lynch-Walsh 28:57

I was just asking about the July payment, so can you explain to us again what what this spreadsheet is? What what we're looking at here on this spreadsheet?

Because this spreadsheet is.

General Ledger, it's June 2024 and there's 31.2 million adjusted for additional referendum.

What are we looking at here?

It was assigned.

This is part of the fund balance and we never got a clear cut answer.

What are we looking at?

RJ Romaneir D. Johnson 29:26

No, I can't speak for why.

Why they recorded that way, but they was just a sign in to say we have a outstanding liability that's out there. But the general, the the fine balance is that never in 10 of the

fine balance to pay this referendum because clearly it's fake. The principal portion is. Going to be paid out the referendum portion not to find balance.

NL **Nathalie Lynch-Walsh** 29:46

But what? OK.

But but these are people that now work for you. And even though you weren't there when they did this, they should be able to explain it to you so that you could explain it to us.

RJ **Romaneir D. Johnson** 29:55

The majority of the people that I'm sorry, Natalie, but the majority of the people that did this entry is gone.

They not here at all.

So that's what I'm told.

OG **Oleg Gorokhovsky** 30:04

Madam.

RJ **Romaneir D. Johnson** 30:05

They're not here in the district.

OG **Oleg Gorokhovsky** 30:08

Madam Chair, Madam Chair.

NL **Nathalie Lynch-Walsh** 30:09

Uh huh. Yes.

RJ **Romaneir D. Johnson** 30:09

So.

OG **Oleg Gorokhovsky** 30:12

It was clearly stated by I can't remember the name Jerry.

I think Arlotta last name who is a licensed CPA that the money set aside in the fund balance was for the purpose to make a first payment of charter school settlement.

NL **Nathalie Lynch-Walsh** 30:18

Yeah.

RJ **Romaneir D. Johnson** 30:26

Was that Jerry? You told my.

NL **Nathalie Lynch-Walsh** 30:28

That is Mr. Garop, that that is Oleg, but.

OG **Oleg Gorokhovsky** 30:32

Who, you ask? I'm sorry.

RJ **Romaneir D. Johnson** 30:33

Now, who said that?

OG **Oleg Gorokhovsky** 30:34

Are you asking? It's on the record.

NL **Nathalie Lynch-Walsh** 30:36

Your staff person, Miss arlotta.

RJ **Romaneir D. Johnson** 30:39

A lot of she doesn't.

She was didn't even know anything about the fine balance I had her research about all the fine balance.

OG **Oleg Gorokhovsky** 30:44

Sorry, but again, the record states she mentioned when asked.

Question what is the 30 one \$32 million worth in the fund balance?

She indicated it was set aside to make a settlement payment.

NL **Nathalie Lynch-Walsh** 30:58

Have that at the meeting she attended.

OG **Oleg Gorokhovsky** 31:01
November 14.

RJ **Romaneir D. Johnson** 31:01
She made this entry. Olay.
Did she make this entry?

OG **Oleg Gorokhovsky** 31:04
She clearly it was a response to a question that was posed.

RJ **Romaneir D. Johnson** 31:08
But did she make this entry?

NL **Nathalie Lynch-Walsh** 31:10
She responded to the question is his point?

OG **Oleg Gorokhovsky** 31:10
Made it.

RJ **Romaneir D. Johnson** 31:13
In fact, you know I'm not gonna this semantics because she didn't know anything about the entry.
So if she was making a response about who did the entry, these these individuals no longer here, you guys gonna hold me to what she said? And she didn't even know about the entry. She just speaking in a public meeting.
She didn't know who, what the rationale was behind it. When I questioned about it.

OG **Oleg Gorokhovsky** 31:36
Well.

NL **Nathalie Lynch-Walsh** 31:36
A second Mr. Gorovsky hold on one second. Let me let me point out the obvious here, OK?

OG **Oleg Gorokhovsky** 31:39
Yes.

RJ **Romaneir D. Johnson** 31:39
OK.

NL **Nathalie Lynch-Walsh** 31:42
So we asked for staff to attend the meeting to explain or to answer our questions if she was not the appropriate staff person. Miss Johnson, why in the world would she have been sent to our meeting?

AM **Anthony De Meo** 31:45
Yeah. So what you're looking?

RJ **Romaneir D. Johnson** 31:57
She's the only she's the assistant director of that area. Everyone else. 'cause. I'm really. I'm looking for someone to fill the director position now.
She was not aware of the entry. She might spoke to it, but she she didn't know the intent of behind the entry.
You might have spoke to it, but.

NL **Nathalie Lynch-Walsh** 32:13
But she wasn't there on her day off.
She was there in her capacity to answer the questions. So it seems a little odd to say that she was not capable of of answering that question and didn't know what she was talking about when she was sent there specifically to answer our questions.

RJ **Romaneir D. Johnson** 32:29
I didn't say she. I said she was there to answer questions that she was aware of whether she answered the question right or wrong.
I I she didn't do the entry, so I can't.
You asking me to tell her what the intent of her aunt responding to that question like that, but the fund balance intend of the fine balance was never to cover that principal interest.

It was the 10th for the referendum to cover that principle, so the first payment in July, you're saying, despite the work papers.

NL **Nathalie Lynch-Walsh** 33:03

And one thing about accounting is you have a you create an audit trail, you put notes there.

RJ **Romaneir D. Johnson** 33:08

Mm hmm.

NL **Nathalie Lynch-Walsh** 33:09

It should always be clear where it gets a little suss is when you can't explain a journal entry that was made so the work papers state one thing, and she explained that that was that was for the first settlement payment.

It sounds as though you're telling us we're not.

I'm no longer no longer clear if that's if it wasn't out of the referendum, then what?

Source was used to make that first payment in in July of 2024.

Because now you're saying that you you used tans. It sounds like.

RJ **Romaneir D. Johnson** 33:43

OK.

Let me just tell you the proper cording we there's cash flow, right?

We know we don't get all that money at one time. Everything that's getting paid off, the general fund, this is how government accounting works. Even though the intent the expense is gonna end up in the referendum because the principal portion is coming out the referendum and every I.

Mean only you should know this, right?

You was in accounting. The intent is cash flow issues.

We always have cash flow.

Use as a district at a certain period of time. If you will have a substantial amount in your fine balance that you don't have to borrow money.

So if you have to borrow money to carry you over, then we borrow money and get go out for a tent.

But the intent was not for the fine balance to pay this referendum. This principal portion of this settlement, and that's what I'm going to be.

OG **Oleg Gorokhovsky** 34:34

Except except that the record that was shown to us.

Clearly indicate.

A payment for settlement.

RJ **Romaneir D. Johnson** 34:44

Well, I mean have to have people that's here like Jeff or Omar.

OG **Oleg Gorokhovsky** 34:45

And then the staff and.

RJ **Romaneir D. Johnson** 34:48

Can you speak to this?

Because I know Jeff Clumley put this as part of the referendum payment of the principal for this fiscal year.

OG **Oleg Gorokhovsky** 34:52

That's not, by the way.

By the way, what we see in, by the way, what we're seeing on the screen is not was discussed.

I think there is a comment to the right somewhere on the record.

NL **Nathalie Lynch-Walsh** 35:03

Yeah. And let me go pull up the original because this is.

OG **Oleg Gorokhovsky** 35:08

So when the question was posed, what is the settlement means?

NL **Nathalie Lynch-Walsh** 35:10

Here it is. Here it is settlement.

OG **Oleg Gorokhovsky** 35:12

Yes, the question was was what is the settlement and the response we got was this is for the payment to the first payment in July, so.

NL **Nathalie Lynch-Walsh** 35:22

Right. So, so, Miss Jones.

RJ **Romaneir D. Johnson** 35:24

Myself to speak to what we're the principal of this referendum is supposed to be paid out of this settlement, supposed to be paid out.

OG **Oleg Gorokhovsky** 35:24

What?

RJ **Romaneir D. Johnson** 35:31

Jeff or Omar, somebody, can you speak to this?

OS **Omar R. Shim** 35:34

Yeah, Jeff, you go ahead.

 **Jeffrey S. Whitney** 35:34

Sure.

The the yeah, so.

When the settlement terms were worked out with the with the charter schools, the intent was always for the principal portion of the settlement to be paid from the referendum funds that would be generated in fiscal year 2526 and 27.

RJ **Romaneir D. Johnson** 35:59

And that is what you say you see this. It said additional referendum.

So the we felt it's tiny issues, so it's OK for us to pay from the general 5 or 10 to pay this because the record is going to be recorded, disburse going to be recorded in the referendum portion.

So I know all the counts.

OG **Oleg Gorokhovsky** 36:19

I I think.

RJ **Romaneir D. Johnson** 36:20

You know, timing issues of funding and resources, but it was never the intent for it to be paid out. The \$5 and that's what I'm speaking to.

OG **Oleg Gorokhovsky** 36:27

I think what I'm if I may what I'm hearing a lot is conversation regarding cash, where the money came from discussing basically the way we budget to make this payment.

NL **Nathalie Lynch-Walsh** 36:30

Yes, go ahead.

OG **Oleg Gorokhovsky** 36:39

I think the original issue that the audit Committee brought up has nothing to do with cash, where the money is coming from. The issue has to do is the way the accrual was treated, which has to do completely with accounting terms and following general accepted accounting principles.

And that the general accepted accounting principles again like I stated last time. Current liability has to be recorded in fund financial statements, which, yes, would directly impact the fund balance as of June 30th, 2024.

You know, whether we we want to spend it, that this is to bring the three below 3% or not, the committee is all we're trying to do is appropriately follow general accept the accounting principles and make sure district is compliant with that.

Regardless where the cash is coming from.

RJ **Romaneir D. Johnson** 37:29

Oh, we're following. General. Set the county principals.
Let me just tell you, Oleg, if we haven't.

OG **Oleg Gorokhovsky** 37:32

I'm. I'm sorry, I.

RJ **Romaneir D. Johnson** 37:34

Excuse me if you have the Auditor General and the MSL who's our auditors said this is we can court it.

OG **Oleg Gorokhovsky** 37:35

Would.

RJ **Romaneir D. Johnson** 37:41

This is a simple way to record it because.

OG **Oleg Gorokhovsky** 37:42

Nothing else, man.

With all the respect, nothing has been.

NL **Nathalie Lynch-Walsh** 37:43

Right, Miss Johnson? We haven't.

RJ **Romaneir D. Johnson** 37:45

The.

NL **Nathalie Lynch-Walsh** 37:47

We haven't seen anything in writing from the Auditor General, so I would ask you to refrain from saying the Auditor General and also from my perspective, it's really inappropriate to bring your external auditor into the conversation we we asked for him to be there so he could.

OG **Oleg Gorokhovsky** 37:48

Exactly.

NL **Nathalie Lynch-Walsh** 38:04

Hear the conversation.

The last thing I expected was for him to be.

Essentially standing in the shoes of management to explain why you guys were doing what you were doing.

So the focus is on.

Why the district management is making the decision of of for the accounting treatment and the reason I got into when you paid it is to drive home the point that there was a short term portion and yet everything is being treated as long term.

And and then you start talking and and the word lapping is coming in coming to mind as well, because we seem to be robbing Peter to pay Paul on the payment side. But anyway.

RJ **Romaneir D. Johnson** 38:46

That is normal way, it works, so I just want to make people understand that that's a normal way of cash flow in the district.

That's a normal way of work because long since in the fiscal year that's the number way of work.

We not robbing Peter to pay Paul you.

There is always cash flow issues at times and I know that Olay should know that that we do pay bills that sometimes using other revenue source that we pay back before we close out. I mean that's not.

Robbing Peter to pay Paul? I just want to get that clear because we're in a fiscal year calendar year.

And also far as the current liability portion, yes, I will write that because if we was, it was a settlement, we can book the current liability in our governor wide.

Accepted accounting. Now if if you could have did it two ways because we got a current liability and we got a long term, the intent of the money is to be paying for fiscal year 2025.

Now the I'm just saying, if this audit committee, if, if you're tentative like this is some kind of.

Hunt, I mean, we can do it either way. If this is, I mean, The thing is we're trying to follow rules and that's why we have outside auditors too to give recommendation to the district that this is acceptable.

And that's why the outside auditors there because they stated it was susceptible.

Now I'm just going to tell you that intent of the fine balance to pay it because we lower our fine balance.

Out of resources that is going to be paid out of next physical year.

OG **Oleg Gorokhovsky** 40:20

Madam Chair.

RJ **Romaneir D. Johnson** 40:24

So I'm just saying that is just semantics and I'm just we can go on from there because I will write my what I feel is acceptable and then we'll move forward.

OG **Oleg Gorokhovsky** 40:24

I don't care, can I?

Madam Chair, can I ask for?

NL **Nathalie Lynch-Walsh** 40:31

Now one second.

Yes.

OG **Oleg Gorokhovsky** 40:36

Not mentioning what I know. What should I know? Because if I was still there, I can assure you I would follow the accounting principles and not do with what's done.

But I'd like for them to stop saying it all they should know.

All they should know.

That's my request.

NL **Nathalie Lynch-Walsh** 40:51

Yeah, because really everybody on the committee knows you're talking to the audit committee, which has accountants on it.

OG **Oleg Gorokhovsky** 40:51

Thank you.

NL **Nathalie Lynch-Walsh** 40:58

And the reason we passed the motion is because it wasn't making sense to the accountants on the audit committee.

Does anyone else 'cause? I'm not really hearing.

An explanation.

And I I think we're back to needing the auditor general's opinion, Mr. Demaio.

AM **Anthony De Meo** 41:17

Can you hear me?

NL **Nathalie Lynch-Walsh** 41:18
Yeah.

AM **Anthony De Meo** 41:19
Yeah.
I would just.
I would just like to get some basics out of the way.
Miss Johnson, maybe you could help me.
This settlement was a result of a lawsuit, right?


RJ **Romaneir D. Johnson** 41:41
I yes, I guess so.
I you know.

AM **Anthony De Meo** 41:43
OK. And the lawsuit was that?
Certain funds received several years ago should have been allocated and paid to the charter schools. Is that correct?

RJ **Romaneir D. Johnson** 41:59
And I think it's the referendum funding, correct.

AM **Anthony De Meo** 42:02
Well, I don't think the referendum had anything to do with it, did it?


RJ **Romaneir D. Johnson** 42:06
I think so because it was part. I think the settlement was in regards to the referendum, how it was allocated out.


 **Jeffrey S. Whitney** 42:14
The the lawsuit that was brought by some of the charter schools was absolutely in reference to the referendum funds.


RJ **Romaneir D. Johnson** 42:22

It says 2018 referendum.
Settlement. So it's about the referendum resources.


 **Nathalie Lynch-Walsh** 42:30
Referendum 2018.


 **Romaneir D. Johnson** 42:32
Well, whether it's past, it's about the resource from the referendum.
That's what I'm talking about.


 **Nathalie Lynch-Walsh** 42:36
Right. And and just to be clear and Mr. Demayo still has the floor.


 **Anthony De Meo** 42:41
So the referendum was passed and the charter schools didn't get their share of the
referendum. Is that right?


 **Nathalie Lynch-Walsh** 42:54
Miss Johnson.

 **Jeffrey S. Whitney** 42:55
But that was that was the claim of the lawsuit.


 **Anthony De Meo** 42:59
OK. And the lawsuit settled when?
Before June 30th.

 **Jeffrey S. Whitney** 43:04
The This this settlement agreement.
I don't know that we can say was specific to the lawsuit because it was preempted by
Doe's letter to the district.

 **Anthony De Meo** 43:15
And that was before June 30th, 2024.

 **Jeffrey S. Whitney** 43:19
The letter, yes.

AM **Anthony De Meo** 43:21
OK.
So we were directed.
The district was directed to pay the full amount of the settlement, right?

 **Jeffrey S. Whitney** 43:29
District was directed to come up with a settlement agreement by a specific date.

NL **Nathalie Lynch-Walsh** 43:35
Were first asked to pay it and if they couldn't pay it to come up with a payment plan.

AM **Anthony De Meo** 43:43
The the DOE or or the requirement was that we pay in full over a period of time or not the amount of the settlement.
Is that right?

NL **Nathalie Lynch-Walsh** 44:01
It's Johnson. Oh.

AM **Anthony De Meo** 44:02
OK.
So are we bound by gap?
It is.

NL **Nathalie Lynch-Walsh** 44:16
It's Johnson.

AM **Anthony De Meo** 44:16
The is the district.

RJ **Romaneir D. Johnson** 44:17

Yes, we are.

We're abound by gap in gapsing regulation on.

AM Anthony De Meo 44:20
OK.

RJ Romaneir D. Johnson 44:23
Accrolling settlement payments right when they actually occur.
That's what be the whole settlement as it occur. We should be recording the crew for the whole settlement, not just for the short, the current or the long term.
So if I was was going to be based on gap, I will have to record the whole approval, right?

AM Anthony De Meo 44:40
That's right.
Yes, absolutely.

RJ Romaneir D. Johnson 44:47
The the whole approval of the settlement, which was.

AM Anthony De Meo 44:49
Yep.

RJ Romaneir D. Johnson 44:50
Take up and deficit, right?
But you can record it on your current liability. The Governy statement to say you recognize that this current portion and this liability portion, it will be paid.
And that's our current portion was the 24.5 million that I guess they highlighted whatever 31 whatever on that the entry for that principal portion of that was 20 point 4.4.
25.4 million. So if we was gonna be specific by gap immun, you know, it's adjustment in government accounting that's why we have that government wide 'cause it tells you the fund balance because we do have long term and we have current liabilities on there it.
Tells you the status of the district fiscally so.

That's still part of the gap process.

I'm letting you know that that's still part of gap, and I'm just gonna.

Write a letter of my response to this, because I don't think the district.

Is is anywhere paying the intent of the district is to make sure that we're speaking to all our our financial people, that the the, the fiscal responsibility of the district where we are fiscally and what has our current liabilities is what our long term liabilities and the record.

The record that when we know the intent was to pay in the next fiscal year out of the referendum, it's not coming out to find a balance.

Will be a.

It will be a misstatement on financials really, but in accordance we would have to record the hold amount which is the 76.2 of the principal as part of the settlement. If you wanted to get technical by gap and gaps be standard. And so we we.

AM **Anthony De Meo** 46:46
So.

RJ **Romaneir D. Johnson** 46:47

In that's why we have to wait and have the Auditor General to weigh in.

Is this susceptible?

They said it's susceptible because the intent is to pay the debt off the referendum.

It's not the find balance.

And because that's what's part of the legal, when I look at the, the legal stance is coming, the money is coming out the referendum to pay this debt.

It's not coming out the general fund.

I'm just, but I mean, we can go around the circle. I know.

I'm sorry. Wish, I mean, serve that.

We're we're trying to do the best we can then not to put the district.

We're paying our debt, our liabilities and everything, but it's crucial to understand that if we got acceptable.

I think the audio general wants to work with the Audit Committee, but they were in a process of still being audit right now and there might be something else we we just we I know you guys want answer on this specific but they'd rather speak to the whole.

Audit than to piece, melt the audit and that's how auditors are, they just don't want

to take a piece of it.
And then there's we're still awning.
They're still in the process of auditing the district.
Are we in a process of closing the books?
Lack of staff that we have now to close that, but we're still in the process.
And they'd rather look at the whole audit and answer and respond piece meal I had.
Yes, I had the auditors to come because the decision was made by the MSL and the Auditor General to possibly give you guys some insight.
It wasn't no slap against the committee or anything. Our intent is to educate as well as to try to support and work with our committees.
That's out there.
It's not that we're trying to hide anything.
I don't do that.
I've been trying to be very transparent with everything that's going on.
So I walked into this.
And so I did have the auditors are outside auditors to speak to how the district handled the situation, whether it was right, wrong or indifferent with the committee.
So we're we're working with you guys.
I'm asking that we need to finish the audit, then we'll respond to all the questions that's going to possibly come out the audit. But if you want me specifically respond to how until I'm going to treat this Charter school settlement.
I will write a letter to the committee and respond to this portion of how we gonna handle this, because if you really look at reality gap, the settlement you supposed to record it all.
And I don't think right. I'm just saying the whole settlement.

NL **Nathalie Lynch-Walsh** 49:20
Right.

RJ **Romaneir D. Johnson** 49:24
Is the proper way.
It's under gap, but you can record it in your government statements. Your current in your long term liability.

AM **Anthony De Meo** 49:31

Miss Johnson, I believe you are trying to do your best.
I believe the district is trying to be responsible.
I'm just trying to gain an understanding.
So my last question was.
Gap does require FASB 5 does require that when a contingency.
Is is the conditions for contingency are met?
The information is sufficient and you can reasonably estimate the amount.
You should book it. OK so.
I'm not saying you did.
You didn't.
I just wanna understand it so.
Cash flow and payment terms can differ from gap and gaps treatment.
So yeah, so I what?

RJ **Romaneir D. Johnson** 50:14
I understand that mm hmm.

AM **Anthony De Meo** 50:17
So I'm trying to find out is is, is, is part of the rationale that the referendum has not been fully received by the district has some of it been received by the district.

RJ **Romaneir D. Johnson** 50:31
I think now we're in the process of collecting part of the referendum that, you know, the payment when the tax statements go out, we start collecting process in January, quite December and January, we start receiving.
Resources from the referendum, just like we would do our tax.

AM **Anthony De Meo** 50:44
And was this.

NL **Nathalie Lynch-Walsh** 50:44
Mr.
Mr. Demaio, when you say the referendum, the 2018 referendum, there was a 20.
This the settlement the lawsuit is on the 2018 referendum.
We are currently in the 2022 referendum that we're still getting money for the 2018

one has come and gone.
I just wanted to clarify.

AM **Anthony De Meo** 51:04

OK.
That's that's. That is what I'm trying to get at.
So the proper matching of revenue expenses doesn't seem to be an issue since we've received the money and we've missed.

NL **Nathalie Lynch-Walsh** 51:08

OK.

AM **Anthony De Meo** 51:16

This is a term, not a legal term, but my characterization. We seem to have misallocated because the lawsuit was effective in saying look, some of that money should have gone to the charter schools.
So now we know when I'm out.
June 30th comes and.
You know, people like myself and Oleg, miss and and and the chair and others might expect to see.
The entire amount recorded.
Current long term and the effect would have an effect on the statement of activity or the the general State General Fund. It would reduce. It would be part of the expenses and it would reduce the excess of revenue over expenses.
Thereby reducing fund balance.
That's how we're looking at it.
We may not have all the facts and we're just trying to get clarification on why it was handled some other way. So for my part.
I think asking the Auditor General.
To to appine on this is a good thing.
I don't know if they will.
I know the auditors.
And you're right, Miss Johnson.
They don't want to.
They're going to give.

They're not going to give a piece meal opinion.

You're 100% right.

They're gonna do the audit, and then they're gonna tell us, you know, they're gonna express an opinion.

All right.

Last question for me at this point is.

Miss Johnson, do you have any idea what the auditors consider to be material?

OK. Do you know what the?

RJ **Romaneir D. Johnson** 53:05

They're not gonna vote of it, right?

That the material threshold they're gonna look at it from the holistic audit and when they finish the audit.

AM **Anthony De Meo** 53:13

Yeah.

RJ **Romaneir D. Johnson** 53:14

That's why I was asking the committee.

Please let us finish the audit first so we can collectively not take a piece of it.

Look at the whole audit holistically, and so 'cause the audit and we putting people outside that you know, I mean the internal decides to make make the recording the way they have, right.

AM **Anthony De Meo** 53:23

Yeah, I understand that.

I understand that but.

RJ **Romaneir D. Johnson** 53:34

And now I'm looking at audits to say hey.

Help me. You know what direction this direction's not going.

Where do we go into?

Our find balance below or whatever I have been in those situation before and I can handle it either way.

It just costs a lot of work on the staff because you got to start reporting out to the

state.

I've been in those situation before.

It's only gonna the only impact you do you want negative publicity on the district like we did not handling because this this settlement came.

I can't speak to what happened.

You know why the settlement happened?

Or years, or what's going on?

All I can speak to that we're trying to do, the responsible thing is to pay the settlement as it was designed.

Don't put the district in hardship by reporting financially to the state over and over.

These reports they disasperating the amount of report you have to do.

But if we have to do it, we will do it. If that was the decision of the Attorney General.

That OK.

Yes, you guys, but I'm trying to look at it holistically and I know you guys are too trying to trying to look at it.

How did we get here?

I'm trying.

I'm. I'm I'm just.

I always look at it.

How did we get here?

Is the district acting responsibly to get us out of this?

Yes, 'cause, I'm. I'm at the helm now and I'm not going to hell in jail for nobody. And that's on the record.

And my think is to do the right thing fiscally for the district.

Now we talked to semantics about the recording. We gonna put it in our government wide financials to show that it's a liability that we own and we already paid it in July.

AM **Anthony De Meo** 55:04

And we expect.

RJ **Romaneir D. Johnson** 55:14

Right. Whether my cash flow, what I paid it out, it doesn't matter 'cause I speak to it and I'm being transparent.

And you guys, don't you know, understand how the cash flows?

That's another I'm not going to go on with that because that's going to be a whole discussion, but I'm trying to be work with you guys and I just think you couldn't the other general to have the board to make a say. I want Auditor General I want.

AM Anthony De Meo 55:30

Yeah. So.

RJ Romaneir D. Johnson 55:40

You to weigh in this and they want to finish the audit, the auditor general's doing their part.

Msl is doing a part with short staff. We trying to get this audit done and to speak to something that we haven't looked at the whole picture.

I might be might be something else.

It might not be.

I have to look at the whole picture and I'm hoping you guys are doing the same thing that we're working in partnership to make sure that we're doing respectful financial audits of this district and we're trying to get them together.

AM Anthony De Meo 56:08

I think I think that's a good approach. But remember our charge, we are our responsibility is to over you know have some oversight on financial matters. And and it's I think it's reasonable. I think you can understand our concern that if this was booked in accordance with G.

RJ Romaneir D. Johnson 56:18

I understand that.

AM Anthony De Meo 56:28

We would have violate or we would have exceeded.

Or let's say we would have been deficient in terms of fund balance with regard to the recent policy.

RJ Romaneir D. Johnson 56:40

Huh.

AM Anthony De Meo 56:40

And and now whether or not that you know is something that we should be concerned with or not, you know, I or whether you think we should be concerned with it or not, we probably should be concerned with it.

And if the state wants to give us relief from accounting principles, I.

I I'm thinking.

Our auditors would have to qualify their opinion with the blessing of the the state, but.

I can't understand unless it's not material.

Quantitatively or qualitatively, how?

This this settlement shouldn't be booked as of a June 30th, 2024 item.

That's why I asked you about materiality. I'm guessing our budget is what 3.2 billion.

Is that what it is?

RJ Romaneir D. Johnson 57:35

Our overall budget for the whole job, for the, let me see.

AM Anthony De Meo 57:39

Yeah.

NL Nathalie Lynch-Walsh 57:40

5 something like that.

RJ Romaneir D. Johnson 57:42

Overall, it's like 5 billion.

AM Anthony De Meo 57:43

I.

General Fund is what, 3 point? Something billion, maybe.

RJ Romaneir D. Johnson 57:46

Our overall.

Yeah, general fund.



Jeffrey S. Whitney 57:49

Yes.



Anthony De Meo 57:51

OK so.

You know it.

Part of it might not be material, but I don't know how you could piece meal it anyways. I've asked the questions I I wanted to ask and I've gotten the information. And thank you, Miss Johnson.

I I totally understand your perspective and I and I look forward to working with you.



Romaneir D. Johnson 58:15

I look forward for working with you too, because this is about being transparent as much as possible, and I understand why your committee's here and I respect that and I respect the questions. But the same time I just want to have a new and I want to.

Have time to look at the fiscal myself as well as put my my take on things right and to see moving forward.

That we could partnership and I just want Bravo to be the best district it can be why I here and when I leave.

So we got to work together and I'm just not gonna force.

I I just think that's the wrong move to tell the Auditor General and they have spoke to us.

I'm not going to be lying.

I wouldn't lie about anything like that, that they this is a simple way how to record it.

I'm I'm it's not a lie.

And just wait till we finish.

They want time to wait till we finish and give their opinion and then we can speak about.

The audit.

The total audit, because they in the process of auditing us now.

Both the auditors as well as the outside.



Nathalie Lynch-Walsh 59:19

OK, I have I have.

I think 3.

I have three people in the queue waiting to ask questions, starting with Mr. Mayerson.

RJ **Romaneir D. Johnson** 59:25
K.

NL **Nathalie Lynch-Walsh** 59:28
And then I think I saw Mr. Friedman and then Mary Fertig at her hand up with Mr. Friedman.

BM **Bob Mayersohn** 59:29
But.

NL **Nathalie Lynch-Walsh** 59:33
Did you put your hand down?

MF **Matthew friedman** 59:36
I I did put my hand down.

NL **Nathalie Lynch-Walsh** 59:38
OK.
All right, so marison and then ferdig?

BM **Bob Mayersohn** 59:39
OK.
Yeah, my Internet is a little spotty.
So if I get frozen or you don't hear anything, you'll figure out why.
Miss Johnson, you said that you were going to or willing to put your explanation in writing.
To the audit committee.
How soon can you accomplish that?

RJ **Romaneir D. Johnson** 1:00:02

Oh, I, I I still gotta look historically because I I don't wanna have what my opinion is. I wanna have what actually happened with the settlement, and I've gotta look that up.

Figure out what happened and what how the referendum came and play.

I know it was 2018 referendum. We didn't put money aside because I I'm quite sure the my predecessors or whoever was over it.

Didn't feel that's why it was a lawsuit.

Money aside for this lawsuit to settle this, so I have to look at from the intent of the language and everything before I just put something in writing. How I feel that the district should handle this.

BM **Bob Mayersohn** 1:00:48

I can appreciate that, but when?

When can you give us a timetable of when you feel comfortable that you can provide the response in writing?

RJ **Romaneir D. Johnson** 1:00:54

Well, I.

BM **Bob Mayersohn** 1:00:57

Is it tomorrow?

Is it next week?

Is it you know January 15th, I mean just.

RJ **Romaneir D. Johnson** 1:01:01

I think if I think January the 15th, it will give me time to read things and get opinions from people that's here.

Or I mean get the information not opinions.

Or get an understanding what happened that the district got in a situation and what the attorneys who worked on this too 'cause. I don't know who's available to really.

BM **Bob Mayersohn** 1:01:17

OK so.

Right, that's that's fine.

No, no.

Just so so that prior to our next audit committee meeting, you will be able to provide us a response in writing.

RJ **Romaneir D. Johnson** 1:01:31
Correct. When is that meeting?

BM **Bob Mayersohn** 1:01:32
OK.

NL **Nathalie Lynch-Walsh** 1:01:34
January 16th.

BM **Bob Mayersohn** 1:01:34
Or meetings January 16th.

RJ **Romaneir D. Johnson** 1:01:37
This, this, this song gonna be coming just for me. Not based on what the attorney general states.

BM **Bob Mayersohn** 1:01:41
Yeah. No, no, no, that's right. Yes. Yep.

NL **Nathalie Lynch-Walsh** 1:01:42
It's you.
Yes, you Miss Johnson, the CFO.

RJ **Romaneir D. Johnson** 1:01:43
Hi.
I understand.
I'm just trying to get it clear that because I don't be one that people misconstrue because I'm not about, you know, I got you moment or anything like that.
I'm I'm about doing the right thing for the district, OK?

BM **Bob Mayersohn** 1:01:59
I I can.

I can appreciate it, but that's as long as you know you. You've made it clear that you would like to provide us a response in writing, and I'll make it prior to our next audit committee on January 16th.

AM Anthony De Meo 1:02:10
Right.

BM Bob Mayersohn 1:02:13
So if the 15th works, the 14th works.
That's fine with, at least with me, so we can have that in writing would be greatly appreciated.
Those are my comments.

RJ Romaneir D. Johnson 1:02:23
And I don't want this to be like a witch hunt that this stuff be like thrown out in the paper, you guys.
I mean, I'm just.

BM Bob Mayersohn 1:02:29
We we can't, right? No, no, but.

RJ Romaneir D. Johnson 1:02:29
I'm just trying to be clear that this is about Broward and the way we represent Broward is is the way we're gonna get students or not. You know, I'm gonna give what I feel the best way.

BM Bob Mayersohn 1:02:40
Right. No, no.

RJ Romaneir D. Johnson 1:02:42
That's all I'm saying and give you mind rationale for why I feel it's OK to record it the way it is, OK?

BM Bob Mayersohn 1:02:44
Right.

Right. I mean, look, we can't.

We don't control, you know what?

The paper does what the paper doesn't.

We we're a committee.

That is, I think, Mr. Demaio says.

We have oversight.

We look, you know, I'll call it.

It's not that I don't trust you.

Is that I, you know, don't trust you or I need to verify. And that's what our role in our task is. And if we didn't? If if we didn't do that, we wouldn't be.

Responsible to, not only.

Who, who elected or who appointed us to be on this board as well as to the constituents in Broward County?

So that's what our role is.

RJ **Romaneir D. Johnson** 1:03:29

I could send that Mister Marisan.

I do really understand that and I respect that.

BM **Bob Mayersohn** 1:03:34

Right. So you know, again it's it's we're you know same way you're not looking to hide anything you're looking to be open and transparent.

We're looking to provide that information so you know again on the timeline, if you can get us to, you know what you had committed to today to put it in writing, we would greatly, at least I would and I'm sure the rest of the committee would greatly appreci.

That so those are my comments.

RJ **Romaneir D. Johnson** 1:03:59

Thank you.

NL **Nathalie Lynch-Walsh** 1:04:00

Yes, and and if we can, Mr. Rhodes coordinate, because ideally ideally it would be nice to have it when we get the agenda for the 16th, which would put us more like a week before, but at least a few 2-3 days before.

So people have time to digest it before the meeting.
Would be worst case scenario. Mr. Mayorson, are you good?
I have Mary Fertig next.

BM **Bob Mayersohn** 1:04:27
I am great and I and I would be honored to turn it over to Merrick verdict.

AM **Anthony De Meo** 1:04:33
Oh brother.

NL **Nathalie Lynch-Walsh** 1:04:34
OK.
He started last night with this.
Mary, you're up.

EF **EXT - Mary Fertig** 1:04:41
Yeah, as usual, Bob has.

BM **Bob Mayersohn** 1:04:41
Wait, wait, wait. You'll have to wait.

NL **Nathalie Lynch-Walsh** 1:04:43
Wait, no, you're not up.
He took it back from you. What?

BM **Bob Mayersohn** 1:04:46
No, I have to interrupt.
So Natalie, am I done with my? Do I still have four more genitals? OK, thanks.

NL **Nathalie Lynch-Walsh** 1:04:50
You have four more questions, yes.

EF **EXT - Mary Fertig** 1:04:57
OK, I can see coming on late.

I really missed something, but I I only have 4 questions.
Or how many total do I have?

NL **Nathalie Lynch-Walsh** 1:05:03

It's a joke.

EF **EXT - Mary Fertig** 1:05:03

I'm kidding. I'm kidding.

NL **Nathalie Lynch-Walsh** 1:05:03

It's a running joke from last night, OK?

EF **EXT - Mary Fertig** 1:05:05

I know. Yeah. OK.

So as usual, Bob has covered has, you know, covered what I was thinking, which was I just kind of wanted to know when we would have the information.

Miss Johnson, I.

I I think we all sympathize with the situation you find yourself in with so many long term people having left and and I I hear you that you're short staffed and.

And I just want to assure you that those of us on this audit committee have been here for a very long time and we are are strong advocates for Broward County public schools.

So I just.

I just wanted you to know that whatever we're asking, we're asking because we want our school system to be successful and we appreciate that you are where you are and we look forward to working with you and with that.

I just was going to ask when the audit would be done or when we would have a have a written explanation from you and and I my understanding my understanding now is the written explanation will be.

Within the month.

RJ **Romaneir D. Johnson** 1:06:07

Right.

EF **EXT - Mary Fertig** 1:06:08

Yes. And then I don't know when your audit is finished that you would be presenting that if that would be somewhat in the same time frame.

RJ **Romaneir D. Johnson** 1:06:08

Thank you.

I'm hoping that the audit be finished in January also, but I I can't. The auditor still tell me they looking for stuff from staff and when they they can't give me the timeline. But we did get a stension for audit, but I know I got other things that.

EF **EXT - Mary Fertig** 1:06:20

OK.

RJ **Romaneir D. Johnson** 1:06:32

I I need to get this audit done.

So I'm working as hard as I can to get this done as quick as possible, but I want it accurate as possible because if we have finding someone those findings cleaned up, you know it's not about rushing, it's the do it right.

EF **EXT - Mary Fertig** 1:06:34

OK.

RJ **Romaneir D. Johnson** 1:06:46

And we're short staffed, definitely.

We lost like three people.

In our finance team.

EF **EXT - Mary Fertig** 1:06:52

And we certainly sympathize with that and appreciate the situation you find yourself in.

But thank you for agreeing to get that information to us within the month 'cause, I think that'll be very helpful and moving forward and we wish you luck with everything you have to do. Thanks, Natalie.

RJ **Romaneir D. Johnson** 1:07:04

OK.

Thanks.

Thank you.

NL Nathalie Lynch-Walsh 1:07:09

OK.

Alright, so just to follow up, so we would not have the act for in January, but from a planning standpoint, does that take us to February and having it for our February meeting?

Because then it has to go before the board and I think some timelines and deadlines might start kicking in.

So would we get it in February?

RJ Romaneir D. Johnson 1:07:33

I'm hoping so, but we're gonna. We're we're working on. When we gonna finish this audit to walk through those deadlines to make sure that we get it on the calendar right now.

I.

I mean, I got one individual who's controlling it and I'm trying to get someone hired to help and assist to get this audit done.

So when I get the timelines you guys would have the timelines also 'cause I haven't even communicate the timelines with the board.

NL Nathalie Lynch-Walsh 1:08:01

OK. And just so I'm clear and the rest of us are clear on, all right, so you keep mentioning the Auditor General is doing an audit per state statute.

RJ Romaneir D. Johnson 1:08:03

Because I want to.

I don't want to.

NL Nathalie Lynch-Walsh 1:08:12

My understanding is that if the Auditor General is doing an audit, IE a financial audit, then you don't need to have the external auditors that year.

So just to be clear, what kind of audit is the Auditor General currently doing in the district?

RJ **Romaneir D. Johnson** 1:08:27

Well, I'm not aware of that rule because every place I've been, we have the auditor state auditors come in and audit, you know, come in at the same time.

So I don't know what rule that is, because every place I've been, even when the audit general come in, they're looking, they're looking for different things and they all looking at the financial too, but they're not.

They're not responsible for closing our financial audit.

They just looking at what they're looking at. So they both come in at the same time.

I don't know what that rule is, but if you have it that I don't know about that we could save us some money that year. But usually both of them being at the same time.

NL **Nathalie Lynch-Walsh** 1:09:05

No, I think we just need clarity, Mr. Rhodes. What type of audit are the is the Auditor General doing an operational audit?



Dave G. Rhodes 1:09:13

They're doing an operational audit, but they're also doing a financial component that they do each time that they visit us every three years. And that financial component is going to be looking at several programs and areas of.

Well, let me just stop and say that they're looking at the financial side of it as well, because so far I've had in depth conversations with them about the operational portion of it.

So I don't want to misspeak, but they do.

They are currently doing a portion of their audit is including looking at our financial system.

NL **Nathalie Lynch-Walsh** 1:09:46

OK.

Because Florida statute 218.39 on annual financial audit reports, if by the first day in any fiscal year a local government entity, blah blah blah has not been notified that a financial audit for that fiscal year will be performed by the Auditor General each of.

The following entities shall have an annual financial audit of its accounts and records completed within nine months after the end of its fiscal year by an independent

certified public account retained by it and paid from its public funds.
So I just wanted to be clear, since we know MSL is doing the annual financial audit.
Then that would mean the district had not been notified that the Auditor General is
doing a financial audit per say, because that's what the statute says.

AM Anthony De Meo 1:10:34

Natalie, I don't think that statute requires you not have an audit and it leaves to the
discretion of each district.

 **Ali Arcese** 1:10:40

Correct.

AM Anthony De Meo 1:10:44

I believe the right to have an audit each year and in a district our size it would be ill
advised not to have an audit despite whatever the Auditor General does.

That's my opinion. That's my experience, yeah.

NL Nathalie Lynch-Walsh 1:10:56

Right. No, no, I'm not.

So I can't imagine us not having an external audit, but I just wanted to be clear on
because.

AM Anthony De Meo 1:10:58

Yeah.

Hi.

NL Nathalie Lynch-Walsh 1:11:05

The what I'm hearing is the Auditor General is doing essentially the same audit as
MSL and that's why we don't want a piece meal and ask for the auditor general's
opinion on this particular piece.

And this is.

RJ Romaneir D. Johnson 1:11:19

No, I didn't say that.

I didn't say that nightly, I said they're doing.

They're here auditing us until the final after is done, right?

They would not issue opinion either.

Whether I mean everybody as accountants or you said counts on here, they wanna see the whole audit be.

Stated, they're not here to close our financial.

I mean, looking at our financial from that level, but they are doing a financial audit of our books.

Of some of our some of our programs in our district.

NL **Nathalie Lynch-Walsh** 1:11:58

OK. But they are not doing a full financial audit because our task in in terms of our bylaws, if we're going to make recommendations on how we think financial statements, the presentation should be, we can't make those recommendations without getting information.

Hence the the reason for the question of the Auditor General. So.

I don't see.

 **Ali Arcese** 1:12:24

Natalie, my hand is sorry. Yeah.

NL **Nathalie Lynch-Walsh** 1:12:26

Oh, your hand is up, OK?

I was just looking to say that I don't see a hand up, but now I do miss I I.

 **Ali Arcese** 1:12:30

Yep, Yep. Now I just wanted to add to Mr. de Meo's comments about the audits. Historically, we have always had a financial audit, even if the Auditor General has been here. So that has been historically what the district has always done.

NL **Nathalie Lynch-Walsh** 1:12:47

Which makes sense.

OK.

I I think we've gotten everything we can get on this topic and we have a time frame for the written response from staff.

So then the only other follow up piece, Mr. Rhodes and I will.

Get make contact with the board chair as well is.

To clarify, the process as to whether she can individually request.

An opinion from the Auditor General, or if the board has to take action Board corporate as a whole, but my concern is that that that's a board function, not a staff function.

Staff is providing the written response.

On why? Why they're doing what they're doing, the Auditor General, we're looking for first hand information that, yes, they are fine with the accounting treatment.

That it wouldn't be a finding.

Because.

And then I had one final question for the government wide and this is for Miss Johnson.

How is the current portion of the liability being recorded in the government wide? Financials and I'm.

RJ **Romaneir D. Johnson** 1:14:06

Under under current liability and there's in the government wide, there's current liabilities, right with we highlighted.

NL **Nathalie Lynch-Walsh** 1:14:13

So you're debiting.

I'm asking the actual journal entry.

Or entries, debits and credits.

RJ **Romaneir D. Johnson** 1:14:18

Well.

Oh, I I can't tell you how the debits and credits is being recorded, but I'll get back to you.

NL **Nathalie Lynch-Walsh** 1:14:25

Whitney could, though.

Who would be or is that a follow up question?

Is that what you're saying? OK.

RJ **Romaneir D. Johnson** 1:14:33

Well, I'll get back to you how it's been recorded, but it's gonna be stated on our governwide financial as the current liability and also. It would be in a long term liability.

 **Nathalie Lynch-Walsh** 1:14:48

Right. So I'm looking for the actual journal entries, the debits and the credits. Both sides of the journal entries.

 **Romaneir D. Johnson** 1:14:54

Of course, I think it would definitely reduce our government wide fund balance because we're looking at the equity portion of the whole fund balance, but it would not reduce our general fund balance because it's looking at governor wide. But our net position.

 **Nathalie Lynch-Walsh** 1:15:10

OK.

 **Romaneir D. Johnson** 1:15:10

In our government.

 **Nathalie Lynch-Walsh** 1:15:10

Well, I yeah, I think once we have the the entries, then the the accountants could sort of trace that to the balances and then be able to clearly see, OK.

All right.

Well, thank you.

Anybody else?

Are we good on this topic?


I don't see any hands up, so thank you for coming and we look forward to the written response and Mr. Rhodes, if you can follow up on the Auditor General request.


 **Dave G. Rhodes** 1:15:38


I'll do that and I will follow up with Miss Johnson beginning January 9th, the week before, to determine if we can get the written response put on to the agenda as it's issued live for the first time.

If not, it would have to be a subsequent item or a follow up item that will attach and send out to everybody when we receive it.

 **Nathalie Lynch-Walsh** 1:15:59
OK, sounds good. Alright, thank you.

 **Romaneir D. Johnson** 1:16:02
Thank you everyone.

 **Nathalie Lynch-Walsh** 1:16:03
Alrighty, have a good one.
Alright. So on our agenda we're at 10:43.
I'm going to let me just go to eat.
I'm going to tell you right now, I did not have time to restate the motion.
But since we couldn't have voted today anyway, what I'll do is do that for our January meeting.
And that I would definitely have well in advance so that we have it for the agenda.
There just wasn't enough time.
I can't clone myself and I can't add hours to the day.
So E is a real quick quick update. Alright. So doubling back under here.
Updated follow up matrix that was more of an FYI. This should link to the website.
I asked Mr. Rose to go back and.
Update you know, we were getting this.
Matrix from.
Joris when he was here.
And one of the things I was looking for.
Is the laptops.
Are they on here, Mr. Rhodes?

 **Dave G. Rhodes** 1:17:20
We had an update from the October 12th meeting from 2023.
Can you go back and look and see?
Because I'm not sure if I have the most current.
So.

NL **Nathalie Lynch-Walsh** 1:17:33

Oh, hold on. Where is it?

Oh, here it is. Previously requested so.

To be discussed at the 10/12/23 Audit Committee meeting.

And it says previously requested where what was the source of this laptop discussion, Mr. Mayorson?

I know you were the person that brought it up, but when did this all start?

And where 'cause I don't.

BM **Bob Mayersohn** 1:18:00

It it started.

Well it it started.

I guess with Joris and my discussions with Ali, the fact that.

We generate a lot of paper.

NL **Nathalie Lynch-Walsh** 1:18:15

We know why I'm I'm I'm trying to determine. Did we pass a motion?

BM **Bob Mayersohn** 1:18:16

As well as.

NL **Nathalie Lynch-Walsh** 1:18:20

Like what year did we first discuss this? Because it just says to be discussed at the 10/12/23 meeting, but I seem to remember this starting long before that.

I thought.

BM **Bob Mayersohn** 1:18:34

Yeah, I I think it started in like 2021, whatever year I was chair, it started.

NL **Nathalie Lynch-Walsh** 1:18:42

OK.

But there's, is there a record of it?

BM **Bob Mayersohn** 1:18:42

So I don't think we ever passed.

Probably. I mean, I look back to see if it was in any emails that I had.

I didn't see it in any board meetings. I know most of the conversation I had with Ally and with Joris. Were I, I guess, when I say off the record, we're not in a formal.


NL **Nathalie Lynch-Walsh** 1:19:06
Verbal.

BM **Bob Mayersohn** 1:19:07
You know, city, yeah.

NL **Nathalie Lynch-Walsh** 1:19:09
OK.
All right. OK.

BM **Bob Mayersohn** 1:19:10
So mostly it was, yeah.

NL **Nathalie Lynch-Walsh** 1:19:11
Well, we may, yeah, yes.

 **Dave G. Rhodes** 1:19:14
Madam Chair, I I had.

Between asking Mr. Marison to provide some assistance in querying his e-mail system to see if he could find anything, I he followed up with me on that.

And and determined that you know, as he said, it was more likely informal in those discussions. But I did receive some information in an e-mail yesterday where one of my staff had followed up with.

Max Rosario and Max Rosario ultimately responded with regard to the laptop issue that he was tasked by the previous CIO back in January of 2024.

And I know that this doesn't get us further back in the chronological timeline, but it does provide us with some information that indicates that folks at cabinet level were aware of this and were actually.

Pushing for this to happen.

And he also states that this stemmed from a discussion.

From a from cabinet at the time.

So apparently this was being discussed at cabinet level and subsequently Mr. Rosario did obtain the laptops and continues to have them in his possession.

 **Nathalie Lynch-Walsh** 1:20:31

Right. But the The thing is.

 **Dave G. Rhodes** 1:20:31

So.

 **Nathalie Lynch-Walsh** 1:20:35

I guess I don't remember when this was discussed there being any issue with getting the laptops from a budget or planning standpoint. I don't.

I I could have sworn I don't even know that we passed a motion because this was such a. Oh, yes, we should have.

You know, if anyone wants these, they should be available so.

So but, but I think Mr. Mayerson's answered the question that this started when he was chair 'cause I remember there being I I remember audit committee discussions, but I don't remember this being sort of any kind of, I don't know what's taking so long but.

You and I have been following up on it.

So I guess if we can get an up, if we can get an update.

Let's see, because this is from January 24.

So if you can add the current status.

To this and any other context.

For this and then if anyone has any questions on any of these.

Just review these over the break.

There's a lot a lot going on here and I do.

We do have sort of initial responses.

To the Beacon streaming and the payroll issue hold on one second.

Let me go back.

 **Dave G. Rhodes** 1:22:02

Madam Chair, while you look that up.

I I just wanted to make one other follow up and that is that I had staff looking at the

meeting minutes going back to 2019 and we were only able to find that entry from October of 2023 where it was mentioned.

So we we have done what we could do to find out if there was anything officially stated at a meeting and we haven't found anything to that effect prior other than the one that we had in the matrix.

NL **Nathalie Lynch-Walsh** 1:22:31
OK.

AM **Anthony De Meo** 1:22:32
I don't think there was any motion formal motion.
I don't recall any.

NL **Nathalie Lynch-Walsh** 1:22:36
Yeah, no. Me neither.
But I just kind of remember it coming up here and there. And so I'm kind of surprised it didn't make it into minutes, but it may have occurred when we weren't, when before we had Mr. Bass.
There, on a regular basis or during a time frame when we were getting summary minutes.
All right. So on next week's agenda.
They have.

BM **Bob Mayersohn** 1:23:02
Natalie, Natalie, just one. One thing and I and I, I don't mean. I don't want to be repetitive on the laptops, but it seems to me that this is an operational issue and not necessarily a school board issue.
So for example, if you know Mr. Rhodes decides in order to make his, you know this committee more efficient and effective, we all wear blue hats.
That's up to the purview of the, you know, our liaison and the Chief auditor and obviously.
Willingness to wear them.
But I think this the school board is making this into a school board issue from an advisory perspective and not necessarily a operational perspective.
So I'm not sure you know.

I mean, I know where the rub is, but again, you know, I mean I bring up.

We get a we have a court reporter that covers our our meetings.

I don't know any other advisory that has that.

So there are things that we get as the audit committee or have at the Audit

Committee be able to do our jobs.

Efficiently and effectively.

Where other committees may not have that may want that, but may not need that support.

So I just bring that up.

NL **Nathalie Lynch-Walsh** 1:24:21

Right. OK.

Well, other committees would probably welcome it, but with AI, you know, teams and the transcripts would be a minimum because FTF currently doesn't have a recording secretary 'cause. You know those are hot ticket positions that nobody wants.

All right. So the Beacon live streaming and automating payroll are both on next week's board agenda.

And this was the response.

And the way they've been putting this on the agenda and all the committee chairs met with the board on Tuesday.

While.

They didn't really address how they're putting things on the agenda.

So I'm going to have to get some clarity from the board chair because it was not the most effective conversation, but this is the initial response. So we recommended the board continue live streaming audit committee meetings via Beacon so they are available to the public.

They would not attach the rationale.

To the discussion, they are just giving the board staff.

Just the motion. So if you have some sort of explanation or supporting documentation, they're not adding that in.

They literally extract the motion language all by itself, and that's what they transmit to the board.

So this so for instance on the fund balance, they would have just put the motion with none of the backup.

So this this is this is staff's response. This action will undermine.

The district S capacity to treat all committees the same.

In addition, Beacon has a limited staff and vast workload and the focus should be on utilizing staff to promote and celebrate our schools and students. The average viewership of the Audit committee's live stream over the last six months has been 42 viewers to ensure all committ.

Have proper technological supports.

Committees are encouraged to utilize Microsoft Teams to stream and record their meetings.

Well, we're not all being treated the same because DAC keeps needing to start 15 to 20 minutes late because we have 0 Technical Support.

But but I digress.

So that's the response. They don't want to live stream. Last times the office of the Chief Auditor.

Cobbled things together, I think we may have been streamed.

There's audio recording, which is how I was able to get the audio and play it back to write my e-mail, but this is their response.

So I don't know if anyone has a response to their response.

I mean, we keep saying we're not like other committees and certainly our liaison does not report to the Superintendent.

An argument could be made that you don't have to treat all committees the same. It depends on their purpose and needs.

But they're claiming that the reason for not livestreaming is so that they treat all committees the same, however, and I almost don't want to belabor the point.

That we have additional staff, but it's in the chief auditor's contract policy.

And that they provide administrative support to the audit committee.

I don't think that's in anyone else's contract or policy.

EF **EXT - Mary Fertig** 1:27:56
Natalie, it's Mary.

NL **Nathalie Lynch-Walsh** 1:27:57
This man, yeah.

EF **EXT - Mary Fertig** 1:28:00

I I would just encourage each of us to talk to our board members and explain what the unique responsibilities of this advisory are.

I don't think every advisory is the same, so it's hard to come up with one set of rules that applies to everybody and it's not that we're more important or anything.

I'm not saying that.

I'm just saying we have a different function and a different and different responsibilities and.

I.

I I will be doing that myself, but I just wanted the things I want to emphasize is the word that.

Came up a lot with Miss Johnson, which was transparency. I think the district, in an effort to be transparent, should should stream these and if we're recording this one on teams, maybe there's a similar thing we can do and just post it.

Have it posted.

I don't know, but I I'm going to call my board member 'cause. I find that answer. If you could. You did you e-mail that to us?

NL **Nathalie Lynch-Walsh** 1:28:53

Oh, so that's another issue.

I pulled this.

No, I haven't yet.

EF **EXT - Mary Fertig** 1:28:58

OK, sorry.

NL **Nathalie Lynch-Walsh** 1:29:00

But but I think in the process they're responding to this.

Mr. Rhodes, did they send you this response so that you could let us know if I if I didn't comb board agendas? I wouldn't know they had responded.

 **Dave G. Rhodes** 1:29:13

I did not receive that response.

This is the.

This is the way that it's being communicated to me as well.

NL **Nathalie Lynch-Walsh** 1:29:19

So that's that's another problem.

They there's no looping when they provide an initial response.

They don't tell you it's on the agenda.

They don't tell the liaison that they have an initial response.

It's going to be on the agenda, so we have a communication breakdown.

And I and I put this on the agenda.

So in you do have it because it's linked on.

Technically you have it because it's linked on the agenda. It would be the two.

These two links right here.

So that's where it is.

EF **EXT - Mary Fertig** 1:29:52

OK so.

NL **Nathalie Lynch-Walsh** 1:29:53

So then parts, yeah.

EF **EXT - Mary Fertig** 1:29:56

I could be.

I I could be not correct on this, so I'll defer to Mr. Demayo or Mr. Medvin if he's on.

I believe before they started broadcasting it, they at least had audio tapes up of our meetings so that people were able to listen to them. And Dave, of course you would be the person that would know this, but I believe that prior to having to broadcasting it, they.

They did audio tapes.

And and people could at least listen to that, which I think so. Yeah. I think it's just important that people have.

Have a good understanding of what we're of what we're talking about and saying.

So.

NL **Nathalie Lynch-Walsh** 1:30:36

Yeah, Mr. Rhodes, we kind of lost the teams and we were. Brian was uploading it to the audit committee team so that we could access the team's recording ourselves.

However, if you go back to, I'm not sure where it stopped.

Clearly it wasn't done there.

Oh, is it in a different spot because there were teams?

There were recordings and I know, I know, we had recordings in 2019 because that was the year Joris went too far.

And here's the audio recordings.

This was when I spent the summer out out.

And it should be here as well.

And then we voted, as everybody voted, to put the recordings online so.



Dave G. Rhodes 1:31:24

I can.

I can get some additional information on that and provide that to you, but I would I would imagine that around the same time that we went from audio recordings to being streamed and our videos and audios being.

Preserved on Beacon site that that would probably make sense why we would not have duplicated it on here. I find out I'll find out from Brian and see if there was any. Directive for that to stop, or if that was just something that corresponded with when we began on Beacon.



Nathalie Lynch-Walsh 1:31:56

So here.

As long as it's clear.

On you know where people would be looking for it. So for instance, Audit Committee meeting today.

And is here, so if you were to, here are all the other audit committee meetings.

So, but you'd have to go to.

There's only two pages, so yes, why are these things never in chronological order?

Let me see.

So it does look as though this is where you would find these.

The Quint meetings, hopefully all of them.

What in the world?

Oh, on page two. So if it can just be crystal clear.

Because it does look we have 2018 and we have 22.

I think we're missing some.

Like I said, the teams portions were getting uploaded to the audit committee team and then that stopped.

I want to say last year.

2nd so we need to kinda go back and sort of be consistent in how that's being done so that we do have that transparency because we got it, we lost it here.

And then if you go to watch previous meetings, which some people might miss because they're looking here. So I think each year it needs to say, you know, watch.

Either we put a link to the meeting like we had them a few years ago.

Whether you know teams recording.

All need to be here.

Someone to take the time so that from an archive cable purpose we have everything archived.

Because right now I'm not sure where I would find some of these recordings and then moving forward.

Just put a note.

Well, I I would say just put the link would be the simplest and have a note.

Watch previous meetings that would take them there, but it looks like some of them are are missing.

And that would take care of that concern.



Dave G. Rhodes 1:34:06

From Cher I there I wanna ask Brian Erhard to.

Provide some additional information 'cause there are some changes that are coming down the Pike.

And.

They there's some. There's some of what's currently available is some of it's going to go away.

With the new system that they're going to be implementing, I'd like him just to give, just like a brief high level overview.

So the audit Committee members can have an understanding of what those changes are going to look like.



Bryan Erhard 1:34:38

Good morning.

Can you hear me?

NL **Nathalie Lynch-Walsh** 1:34:40
Yeah, you're a little muffled, but yes.

BE **Bryan Erhard** 1:34:42
Yeah. The district is gonna be moving our audit committee page to like a centralized under the advisory committees under the main school board page.
And they're only gonna be showing the previous or the current year and the previous year meeting dates.
All that archive going below is gonna be going away.

NL **Nathalie Lynch-Walsh** 1:35:04
OK, hold up there.

BE **Bryan Erhard** 1:35:04
And that has nothing to do with the video.

NL **Nathalie Lynch-Walsh** 1:35:06
So so hang on one second. 'cause. I wanna go sentence by sentence. You just said the district is going to be moving. What?

BE **Bryan Erhard** 1:35:16
Audit Committee page that you're currently on is going to be moving under the school board's advisory and committees page.

NL **Nathalie Lynch-Walsh** 1:35:19
Yeah. No, no.
Yeah, no, nobody will find it.
That goes again.
That is The Who, who decided that unilaterally?
I don't remember the board.
I don't.

BE **Bryan Erhard** 1:35:32

Still have that link on the left side, how you have the audit committees, it'll just point to a different site on the website.

NL **Nathalie Lynch-Walsh** 1:35:40

OK.

So the and this can just say audit committee. It doesn't need to say audit committee meetings.

So you're saying, so I don't think we care where it's housed.

So long as.

It's not being hidden.

BE **Bryan Erhard** 1:35:56

Yeah, no, it'll still go to a page. You just won't have all those previous years.

There will only be the current year and the previous year.

NL **Nathalie Lynch-Walsh** 1:36:03

And what is going to happen to all these previous years?

EF **EXT - Mary Fertig** 1:36:06

Wait a minute.

Can I ask a question, Natalie?

Are we saying that previous years audits won't be listed on here 'cause we went through this once before?

NL **Nathalie Lynch-Walsh** 1:36:09

Yeah.

EF **EXT - Mary Fertig** 1:36:15

I've kept years worth and we had an audit that was came in question.

I was able to produce it because I had kept it, but that should not be the standard.

Having it on here.

So I just want to know.

So we can download whatever and keep it library of them, yeah.

NL **Nathalie Lynch-Walsh** 1:36:29

Right. That was my next question is where is all of right the the years prior to that, where is that going, Brian?

BE **Bryan Erhard** 1:36:39

It it won't be displayed, they're moving to a new platform and that's when I had discussions with them.

That's what they explained was gonna be the situation.

So we would have them.

NL **Nathalie Lynch-Walsh** 1:36:50

Need somebody at a higher level.

We need.

Yeah, that needs to be a very public discussion about what they think is appropriate.

Because to Mary's point, we better start downloading because if we can't see because we we have times where we have to go back five years, 10 years, record retention itself is probably 7.

So I get that.

So I guess I'm not getting a clear cut answer, are they?

Trashing.

The earlier records are they archiving them somewhere that we can't?

BE **Bryan Erhard** 1:37:25

We will.

We will still have them.

We will still have access to the department, but as far as what's being disclosed.

NL **Nathalie Lynch-Walsh** 1:37:29

But we need access because if I have to go back to an audit from 10 years ago, I don't want to have to ask somebody when now I can just go back to it.

So that's not going to work.

So somebody did not consult end users.

And that's not going to work for any advisory because they're supposed to be giving web pages. I could tell you diversity that won't work either.

Not that they were doing a report for 10 years, but if you were going back even three years, you wouldn't be able to.

BE **Bryan Erhard** 1:38:00

I believe all our reports are shown when they get reported to the board in Granicus and that's available to the public and I believe that has a search function.

NL **Nathalie Lynch-Walsh** 1:38:07

We're not the public, we're the advisory members trying to go back more than two years.

BE **Bryan Erhard** 1:38:14

I mean, I believe you'll be able to search for those reports.

EF **EXT - Mary Fertig** 1:38:14

Yeah, Brian, I.

NL **Nathalie Lynch-Walsh** 1:38:17

No, no, no, no.

Mary, you were saying something?

EF **EXT - Mary Fertig** 1:38:22

Yeah, I was gonna say.

That this there are there are key things where you wanna keep their the reports. I would say facilities is another where you want them to be really accessible to the public.

I don't know how it would hurt to keep that, and I know they were taken off when George first came.

They disappeared after Pat left and and there was a change.

And then we asked how?

And they were put back on so.

I just think I don't know.

What the harm is and leaving them up, and I think it's a good practice to show all of the work the district has done over the years, particularly for the audit committee, which, by the way has, I'll say this again, save the district millions of dollars by the. Work that they do.

And and I think it's good for the public to have that awareness.

So I don't.

I don't know why they would want to change this one thing and and it sounds like they're standardizing.

You know, advisories, but.

I would be.

NL **Nathalie Lynch-Walsh** 1:39:22
No.

EF **EXT - Mary Fertig** 1:39:23
I would say that several years worth of minutes should be left up for every advisory.

NL **Nathalie Lynch-Walsh** 1:39:29
Absolutely, but this did not.

EF **EXT - Mary Fertig** 1:39:29
So so anyways, if Brian, if you have the opportunity or whoever to offer that input, I think it's important.

NL **Nathalie Lynch-Walsh** 1:39:39
I I would like to know who made.

RC **Ruth Carter-Lynch** 1:39:40
Natalie.


NL **Nathalie Lynch-Walsh** 1:39:42
I'm hearing multiple sounds.


RC **Ruth Carter-Lynch** 1:39:45
Now, now it's Ruth Lynch. Natalie 'cause. I my hand is up and I'm not. I wasn't recognized.

NL **Nathalie Lynch-Walsh** 1:39:47
Oh, hi, Ruth.


I can't see you 'cause I'm sharing.
No, I can't see you.


 **Ruth Carter-Lynch** 1:39:53
Oh, OK.


 **Nathalie Lynch-Walsh** 1:39:53
I can't see hands right now when I'm sharing. If you look at the screen and it's not us,
I can't see anything but the screen.

 **Dave G. Rhodes** 1:39:54
I'm. I'm sorry.
I'm sorry, Natalie. I I forgot.
I.


 **Ruth Carter-Lynch** 1:40:02
OK.

 **Dave G. Rhodes** 1:40:02
I apologize.

 **Ruth Carter-Lynch** 1:40:02
That's the reason why I go ahead.

 **Dave G. Rhodes** 1:40:04
I I apologize for that.

 **Nathalie Lynch-Walsh** 1:40:04
Yeah.

 **Dave G. Rhodes** 1:40:05
We have, Lou.
Naylor is hand number one and Ruth Carter Lynch is hand #2.
I apologize for not making that to your attention.

NL **Nathalie Lynch-Walsh** 1:40:14

OK, I'm gonna stop sharing for a second so that I yeah. So now I can see hands.
Alright. So, Ruth, it's Lou.
And then and then you.
So Lou.

LN **Lew Naylor** 1:40:26

Yes, I think that this is really important.
I don't know if we wanna do a motion, but there's motion should also encompass the
the lack of transparency on all data that the district is providing to the public.
I mean, many of us work on projects to assist schools that rely on accessing data,
specifically attendance data.
To to support retaining programs and projects at schools.
That we are not able.
We are no longer able to pull data.
Yeah.
From prior years it's it's disappeared.
So I I'd really like to see that the district go back to the policy of having this
information available to the public.
So I don't know if a motion is appropriate for this, I understand.

NL **Nathalie Lynch-Walsh** 1:41:20

Not today, but yes.

LN **Lew Naylor** 1:41:23

Yes. No, no, no, I understand. But I think it's something that we really need to.
It's more than just the audit committee.
I mean, there's a lot of information that has been was available.
Through the district website, that's no longer available. Thank you.

NL **Nathalie Lynch-Walsh** 1:41:40

Agreed, Ruth.

RC **Ruth Carter-Lynch** 1:41:43

Yes, my question, my statement and the question my what.

My question would be what's the purpose?

Why have they chosen to do this?

And if they can come up with something that actually makes sense, which I don't think will happen right now.

Why the lack of transparency and who is this benefiting and what?

That's that's what I would like to know and I know we can't make a motion right now, but I'll speak to it again and January.

NL **Nathalie Lynch-Walsh** 1:42:16

OK, 'cause, I think you named some rhetorical questions.

We are thinking that transparency is a priority, but everything I'm hearing is about, you know, lessening transparency, which of course works at cross purposes with a district claiming to want to increase public trust.

I I yeah is my.

RC **Ruth Carter-Lynch** 1:42:36

That won't take that. Let me just say this.

I hear that.

No, we're talking talking.

My thing is, if we can come up with a specific reason that's beneficial to the district and to the public.

With them, I think we'll be at.

We can really discuss it.

Right now everything is supposition.

NL **Nathalie Lynch-Walsh** 1:42:59

Well, then we, Mr. we can't pass a motion today.

But what we could do is Mr. Rhodes, if you can ask them for exactly what Ruth just said.

A reason that is beneficial to the district, to taxpayers, whatever financial or otherwise.

Why they would be going this route of only showing two years at a time if they're retaining it anyway.

How is? Why would you not have a link to the prior years?

I can understand not clogging up a web page, although I don't know that that takes up anymore storage.

But you could have a link that says archived you know prior to this year and and it goes elsewhere.

So if you can ask, because they're doing it to audit as well.

Based on the the the arguments being made here today regarding the retention of records and it's not just about audit.

But you can only speak to audit.

Ask for an explanation that could then be shared with us in advance of the January meeting, so that if the response we can review the response and then craft a motion in January.



Dave G. Rhodes 1:44:15

Well, I can.

I can give you 1 update and again Brian can cause he's been in contact with some of the folks that are more.

In on how, how and why this is happening. But this is a district initiative that has recently started to take root and the idea of it is is for me, if we're going to have to, like you said before, it doesn't matter where the information is housed as.

Long as we can link to it from our main page, if we can have something like that happen, that would be something that could help.

Mitigate the lack of transparency that appears to be down the road with these things happening like that. For example, even though we may have all this information in a shared drive regarding the historical audit reports, that doesn't give the audit committee unless they have rights and access and.

Privileges to get to that shared drive to get that information, then then it leaves out the public.

So the idea of it is, is that from a transparency standpoint, I 100% agree.

I will ask and try to get.

Information. I'll start with it and find out what's driving this. And then also we can find out if there's any things that we can do that will allow us the same functionality as we've had within whatever their new initiative looks like.



Nathalie Lynch-Walsh 1:45:33

OK.

That works for me as long as it works for everybody else.

Lou Ruth is everyone's hands up or down?

'Cause I have three hands up and I'm not sure if.

RC **Ruth Carter-Lynch** 1:45:44

I'll take it.

LN **Lew Naylor** 1:45:45

Mine's up again.

RC **Ruth Carter-Lynch** 1:45:48

I'll take it down.

NL **Nathalie Lynch-Walsh** 1:45:49

OK.

Ruth will take hers down. I think that means.

Mary. Yeah, you're #2 Mary.

And then Lou, so in reverse order?

EF **EXT - Mary Fertig** 1:45:56

OK. And I just wanted to comment after Lou.

After what?

Lou said too, that I would recommend that all of us talk to our whoever appointed us and and you know, just advise them why this is important and how that response you got.

NL **Nathalie Lynch-Walsh** 1:46:00

Alright, first you'll have to unlock your device.

EF **EXT - Mary Fertig** 1:46:13

And how this change in in in what they're going to do with their information on access to information on how that will impact the public?

So I just wanted to throw that in.


That's an especially Natalie, since you're you're reporting time is limited.

NL **Nathalie Lynch-Walsh** 1:46:26
OK. Yep.

EF **EXT - Mary Fertig** 1:46:32
And speaking time is limited.
That's just another way.

NL **Nathalie Lynch-Walsh** 1:46:37
Right I will.
Like I said, reach out to the board chair since I'm the DAC Rep I'd be talking to myself basically.
Wait, Lou, did you put your hand down?
You said yours was up again.
Or was that?

LN **Lew Naylor** 1:46:50
Yeah, mine was up.
My question was you had mentioned two years worth of data.
Would it be rolling two years or would it be two fiscal years or school years?
Because if it's, if they're not doing rolling two years, we could actually have access to 13 months of data at one point.
So just if we get some clarity on what they're going to provide.

 **Dave G. Rhodes** 1:47:13
If Brian could offer some clarification on that, from the information that he has available.
Brian, can you do that?

BE **Bryan Erhard** 1:47:21
Yes. And I apologize from earlier, my audio cut out, but my understanding is when the new school year comes out, there will be a new calendar for that year and then it will show the dates of our meetings. And so then the previous meeting or previous year would.

Fall off and they're just trying to standardize all the committees pages so they look the same.

NL **Nathalie Lynch-Walsh** 1:47:45

What I don't know that you're answering Lou's question, although maybe you are. What he's saying is when you say 2 years, do you the prior two years or the current and the prior year?

BE **Bryan Erhard** 1:47:59

The current and the prior.

NL **Nathalie Lynch-Walsh** 1:47:59

In term.

Be it.

LN **Lew Naylor** 1:48:02

So it's not a true two year picture.

NL **Nathalie Lynch-Walsh** 1:48:05

No.

LN **Lew Naylor** 1:48:05

It's it could be thirteen months worth of information. Thank you.

NL **Nathalie Lynch-Walsh** 1:48:09

It could be, yeah. OK.

That's even worse.

And that works even less.

And nobody's gonna convince me that we're not trying to be less transparent around these parts.

Let me get back to our agenda here.

I can't even say the joke that I was born at night, but not last night because I was born in the morning.

OK.

So we've done this, this.

Staff response to the grand jury report. So FTF referred the 20th statewide grand jury. Response to follow up to the audit committee to the Office of the Audit Chief Auditor.

And that's because we don't have.

We don't have the bandwidth on FTF and then I remembered that Once Upon a time. Oh, this is the actual report.

I hold on.

I think I grabbed the wrong link.

Once Upon a time, when they we did the 2011 grand jury report.

Office of the Chief Auditor had mcgladrey at the time monitor the district's follow up. Back in.

This is 20.

What year is this?

Oh, for the love of Pete. They never put dates on anything.

I want to say this is when it came out so 22.

Staff responded to the grand jury report.

I think we're missing comments.

This PDF had comments.

I don't know if I'm gonna find them at the end. We lost the comments.

So we went through and highlighted and then responded to. I'm gonna have to maybe send you the original file.

Is there a reason why we don't have the comments on here, you guys?

I may have to save it differently and resend it.



Dave G. Rhodes 1:50:06

Yeah, I I've merely attached what it was that you provided for these items because I wasn't even certain what a full set of comments would have looked like.



Nathalie Lynch-Walsh 1:50:16

So we highlighted and responded to and then there's an e-mail where we went back and forth and there are things where staff didn't even understand what the grand jury was saying in their response or where they would appear to have misinterpreted, purposely or not.

So there was, you know, questions.

What are the group of projects back on track? These statements hold on?

Systemic issues.

Look through some of these.

There was one warranty.

Code of silence.

Oh, the infamous cone of silence.

This well, this is relevant depending on what year were in and whether we have a new Chief Facilities Officer.

Some of the Super RFP roofs roof asset management.

That one, I think we finally have.

So we're looking for, you know, where do we stand on the questions?

Oh, I think I see.

The Superintendent has addressed OK.

Allocating additional resources to support subpermitting, so I think the comments are in here. You just have to hover OK.

So for instance this one.

So we started with the staff presentation and.

There, there were some cases where they misquoted from the grand jury report itself, but here it says a better practice would be just for the district to leave its inspections to external rather than internal authorities.

Question. Have we had that?

This is, I think, questions from the board. Have we had this conversation? Has the district adopted this better practice?

Yes. Under the superintendent's direction, the district has augmented internal resources by approving the hiring of external experts.

Yadda yadda yadda. So and it says my name but this was our a discussion at an ftfi just was the one driving the bus on the file. The response was based on a misinterpret interpretation of the recommendation. The references to external authorities, meaning county inspectors.

The challenge there is that they're not going to automatically know S ref.

And see also the third interim report of the 20th statewide grand jury where.

You know, This is why the conversation about getting rid of the building department keeps coming up.

And then finally, they understood that you can't really do that without.

Turning it over to the county or individual municipalities because you have to have a local authority having jurisdiction and we have one within the district which is the

chief building official. Even if you got rid of all the staff, you can't get rid of that person and still.

Have.

The district but cannot get rid of the chief building official unless you're going to turn it over to the county or individual municipalities.

So they they start talking about the staff augmentation, which is not what this recommendation this comment was about at all.

So we just don't have the bandwidth.

To go back and ask for an update.

And so the ask was for the office of the Chief Auditor.

To essentially do now what was done with the prior grand jury report and have a firm that understands these things go through and get staff to provide an update until all of these things are cleared.



Dave G. Rhodes 1:54:05

I have a follow up question to to Allie in our audit plan there was a grand jury line item that carried over and I wasn't here when it was determined that there was going to be some potential follow up on that by the Superintendent.

Can you provide any historical information on that because.

I would say that this is something that should be an independent review of this report as opposed to.

The group that it was pointed at.

Is vali available?



Nathalie Lynch-Walsh 1:54:56

I can't.

I'm not.



Dave G. Rhodes 1:54:57

Here I I think I hear that she might be on the phone taking a phone call at the moment.

Let's I'll I'll follow up on that and report back to the the committee.



Nathalie Lynch-Walsh 1:55:03

OK.



Dave G. Rhodes 1:55:07

What that line item in the audit plan actually means? Where it came from and how that determination was made?



Nathalie Lynch-Walsh 1:55:13

OK. And does anyone?



EXT - Mary Fertig 1:55:14

But now I yeah, we definitely had on the 2000.



Nathalie Lynch-Walsh 1:55:15

I thought I heard Mary, yes.



EXT - Mary Fertig 1:55:20

I want to say 2011 grand jury Mcgladrey definitely followed up on that with recommendations.



Ali Arcese 1:55:26

Hey, did you have a? Sorry, this is sorry. Did you have a question for me? I'm sorry.



EXT - Mary Fertig 1:55:27

I was.

Sorry.



Dave G. Rhodes 1:55:32

Yeah, we were talking about the the grand jury report and how an earlier one was followed up and reviewed by Mcgladrey, and I was asking because the carryover item that's in our audit plan right now for the grand jury shows that it could potentially be a Superintendent initi.



Nathalie Lynch-Walsh 1:55:33

She's back.



Dave G. Rhodes 1:55:51

I just wanted to know if you had any historical information we could share with the committee as to how that came about.

Because I'm ready to advocate that this should be something that the, at minimum, the office of the Chief Auditor should be able to hire someone again to look at that report as opposed to the very folks that the report was pointed at, kind of reviewing it and polic.

Themselves.



Ali Arcese 1:56:13

OK.

So so I will give you my my thoughts on what has transpired since that report.

There was the.

Separation of employees. Audit that what generated based on. I believe the actions that were taken by the Superintendent at the time, which which I believe was Doctor Cartwright.

I know that other.

I believe that possibly other audits were starting to.

Come to surface, but I think due to the lot of the turnover, a lot of the change in upper management, I think some of those may not have.

Bubbled up to the board to direct us as far as what needed to happen, but it does have a direct correlation back to our audit plan.

A line item that talks about the Superintendent and the grand jury report if there were any audits, then that's where.

We would have categorized those 'cause. They were not named by name.

Anything that we were directed to do, you know, I I believe Joris went ahead and and contracted out I and you know, I wouldn't be surprised if the intercom had something to do with that grand jury report as well, because I think that was something that may have.

Been mentioned during a visit from the state.

At one point.

So that's what I believe happened with the grand jury.



Nathalie Lynch-Walsh 1:57:47

OK.

So where if I'm looking for the audit plan, where would I find that real quick?



Ali Arcese 1:57:53

It's most likely either #16 or somewhere around that number. It's it.



Nathalie Lynch-Walsh 1:57:59

Gotta get to the audit plan on the audit committee.

Well, let me or I'll do a search.

Do you guys have the audit plan handy and then how much so that we can see the line item and how much is budgeted for that line item and how much you know how much remains budgeted?



Dave G. Rhodes 1:58:05

Actually.



Ali Arcese 1:58:16

I don't believe there's any funds allocated to that line item.

That would be a special project that would need to be approved by the board.

So that we can that because there they would have been additional in addition to the reports that we currently have already budgeted.



Nathalie Lynch-Walsh 1:58:33

So, but remember when Tori Alston had them set aside 10%?



Ali Arcese 1:58:38

So the 10% is set aside.

Because then another audit would need to be replaced and I want to say it was a percentage 10% of our budget, which I can give you.

Give me one second and there you go. OK.



Dave G. Rhodes 1:58:53

It's like 3033 thousand in change.



Ali Arcese 1:58:56

So that's what we do. Yep.

NL **Nathalie Lynch-Walsh** 1:58:56

No, nothing.

Yeah, not much.

OK. And then if we could see the actual line item real quick, that would be great.

 **Dave G. Rhodes** 1:59:05

I'm I'm looking for, OK.

So right, I'm I'm gonna.

I'm gonna see if it will allow me to share my screen.

NL **Nathalie Lynch-Walsh** 1:59:10

Oh, I would hope.

 **Dave G. Rhodes** 1:59:13

I just, we don't know it.

NL **Nathalie Lynch-Walsh** 1:59:14

There you go. It's coming.

 **Dave G. Rhodes** 1:59:15

We we don't know until we know, OK.

So you can see that like down here on line item 17 it says District Wide Initiative post grand jury report controls.

So we do have it in our audit plan as an approved line item and it is.

We've identified it as either an oak or a consultant 'cause. We didn't know what level of review would be needed for this.

It sounds like we would require enough review that this would require a a consultant.

Risk based on information in the grand jury report and then the one line item that was part of the carryover of this line item, says potential Superintendent project and so.

NL **Nathalie Lynch-Walsh** 1:59:53

Yeah, I don't understand how you you can have something in the audit plan that is a Superintendent project.

So I'm I.

I don't know if we just were asleep when this came through.

Or I I I I'll speak for myself. Being asleep. But had I really scrutinized this line item, I would have been crossing out the word Superintendent because.

The the recommendations are aimed at staff, not at the board.

So what?

And you're the office of the Chief Auditor.

So how in the world could an audit be an audit? Follow up, be under the direction of the Superintendent. It's got to be independent of staff, but.



Dave G. Rhodes 2:00:37

Yeah, I. And and that that's my point. And at the time that I was putting this together, I was putting it together with enough haste that I was at least wise enough to keep this grand jury line item included in it.

But I I was not wise enough to strike the language for the potential Superintendent project, or at least try to do a little bit of research.



Nathalie Lynch-Walsh 2:00:49

OK.



Dave G. Rhodes 2:00:58

Had I had the time to determine what was the genesis of that line item being put in there to begin with when Joris was here?



Nathalie Lynch-Walsh 2:01:06

Right, OK. So that seems it it it cracks the door open.

It just needs to be redirected in terms of purpose and and who's who, what, where, when, and how I think. And then we'll be we'll and then funded because yeah, we ft these we had a grand jury report it's been over two years.

Staff did initial responses.

It's all documented.

It's just a matter of moving it forward so that these things are addressed.

Ali, do you have your hand up again?



Ali Arcese 2:01:39

I did.

I just wanna go back to addressing where it says Superintendent project. I believe the intent was if the Superintendent requested that a project be added, it still needs to be approved by the board.

That's an ultimate, but I believe that there may have been at the time.

Discussions where the Superintendent may request based on information or some sort of development, and that's why it had that comment on there, not necessarily that he would be running the project.

I think that it would be a request and then it would. It would bubble up to the board for approval because we're not able to move forward unless the board approves the project being added and funding would need to be also added to our budget in order to.

Fund that project if they agreed to move forward with those project. Whatever project maybe proposed.

NL **Nathalie Lynch-Walsh** 2:02:32

And I think everyone that's been on here since the last time this was done is it needs to sort of mirror the mcgladrey review, you know, follow up monitoring of the grand jury in this case, their recommendations were not as crystal clear as they were the last time.

But at a minimum, the things that were pulled out of the grand jury report, and there may be others, because that staff response was.

Staff pulling things out of the grand jury report to address.

There may be other things, I think FTF went through the grand jury report and we pretty much agreed with the things that had been pulled out.

We just, you know, fact checked and made sure and commented whether they had interpreted it correctly, left something out, misstated what was in the actual report to try to clarify. And then it's just for someone to take those and monitor. OK, Mary, you have a question or comment?

And then.

EF **EXT - Mary Fertig** 2:03:27

Yeah, I was gonna say, Natalie, I know this is a long time ago, but I would get the maggladre overview of the 2011 grand jury report.

I will try to find that but OK, because because if I'm just going to remind you of one thing that we took a stand on is the audit committee.

NL **Nathalie Lynch-Walsh** 2:03:36

I have.

I have it some, I believe I.

EF **EXT - Mary Fertig** 2:03:44

Was construction management at risk contracts what they recommended about it and what we you know advocate it for with the board, so it that you know they it was a whole.

NL **Nathalie Lynch-Walsh** 2:03:47

Oh yeah.

EF **EXT - Mary Fertig** 2:03:56

There was a whole template.

We have a lot of records.

Patients to follow. When we did it at the Audit committee for years.

So if you have that, I think that's a good.

NL **Nathalie Lynch-Walsh** 2:04:06

Yeah, I I have it somewhere in my archives.



Dave G. Rhodes 2:04:06

I am.

EF **EXT - Mary Fertig** 2:04:10

Yeah. OK.

NL **Nathalie Lynch-Walsh** 2:04:11

I just need to pull it up and I think I just ran out of time.

I gotta go find it.

Oh wait, what is this?

No, that's something else, yeah.



Dave G. Rhodes 2:04:19

Can you just ask if I can just add to that? I think where this line item is included in the approved audit plan, it's in the area of items that generally just kinda come up as they come up.

So that was one of the reasons why it wasn't as high of a priority as some of the other items listed on here.

But my my my main.



Nathalie Lynch-Walsh 2:04:37

Huh.



Dave G. Rhodes 2:04:38

My main point is, is that I don't think that there will be anybody who will disagree that this is something that would require.

Internally that this would be the office of the Chief Auditor Chief Auditor, that would provide this information.

As opposed to staff and and the highest level of staff. I don't think that would be a problem at all.



Nathalie Lynch-Walsh 2:04:56

OK, alright, sounds good.

And just so we can get a little closer to wrapping up 'cause, some of this is you know all agenda planning and what we need to cover.

Not that we're gonna discuss all this, but it's just for future reference.

But what is timely? The OIG update.

Oh, and Mr. Demaio's hand just went up.

Are you on the statewide grand jury, Mr. Demayo?



Anthony De Meo 2:05:18

No, I'm not.



Nathalie Lynch-Walsh 2:05:20

Oh, OK.

AM Anthony De Meo 2:05:21

But I have a quick couple of questions.

First of all, thank you for putting those comments together.

They're very helpful and highlighting.

But I I I have a couple of questions.

The roof inspections.

Do we have a definitive answer on that now? How that's going and there's outside?

Outside.

Oversight.

NL Nathalie Lynch-Walsh 2:05:50

So there's a roof asset management company that is. Did they just approve that?

No, that's been approved.

It was the needs assessment, the company that just got approved, that there was some drama over.

AM Anthony De Meo 2:06:04

OK.

NL Nathalie Lynch-Walsh 2:06:04

So they do have bluefin is doing the.

Inspections and actually FTF. Just at our last meeting. Got sort of a summary report which I can forward.

We asked for the detailed report.

So but I can forward the audit committee what we received and I'm not.

I'm thinking I'm not.

I could have sworn we asked to get that on audit.

I I am pretty sure that we asked for the and Mr. Rhodes. I think if you could do a standing request for anything on the roof asset management reporting, I don't.

I can't imagine why your office isn't getting that so that it could then be forwarded to us directly because.

Ftf kept asking and asking.

But it would be a much easier coming from the office of the Chief Auditor to just be included automatically on whatever bluefin is producing, because there are

contractual requirements in terms of reporting.

That nobody's seeing. And then we get told that everything is going well.

AM **Anthony De Meo** 2:07:13

Yeah. Well, underlying what you just said and and my next few questions I have is, has someone been appointed RSM or somebody to identify the key items in?

The inspector. What is it?

The Inspector General grand jury.

NL **Nathalie Lynch-Walsh** 2:07:36

And Jerry, wait, the grand jury report.

Well, that takes us to item number seven because remember.

AM **Anthony De Meo** 2:07:39

Yeah.

NL **Nathalie Lynch-Walsh** 2:07:44

There was a professional auditing services solicitation I want to say back in April.

That only went to the board on November 13th, Mr. Rhodes.

AM **Anthony De Meo** 2:07:57

OK so.

NL **Nathalie Lynch-Walsh** 2:07:58

Yeah. So no, would I?

AM **Anthony De Meo** 2:08:00

Nobody has been hired.

NL **Nathalie Lynch-Walsh** 2:08:00

I think the answer is no, but Mr. Rhodes can clarify.

AM **Anthony De Meo** 2:08:03

Alright, so nobody's been OK.



Dave G. Rhodes 2:08:03

So.

Do it. Would you like to continue your thought before I go ahead?



Anthony De Meo 2:08:09

Well, yeah, I I I just.

I don't want to belabor this too much, but.

If we're going forward with hiring somebody to identify and.

The key points in that 20th grand jury, and if they've been, you know, reasonably resolved or not, then that that's is that a yes or a no?



Dave G. Rhodes 2:08:32

At the moment the answer is no, we have not.

We have not identified or hired anybody to go back out and look at the the this current status of the roofing monitoring or the assessment of the conditions of the roofs.

But I but it is something that we can try to work in and I'll tell you why we do have the funding available.

With less. Let's let me back up.

We lost a half a year from having the funding to do our audit plan with our outside resources that that was a major hit.

That was a problem that.

It basically tied back to a problem with purchasing that I had to get legal on board to help us to get the answer that we needed to be able to finalize and get that taken care of.

We did.

It ultimately resulted in it being delayed until instead of July 1 being available until 11/13, when the when the.

Contract was approved.

So with that in mind, there is a capital.

Funding component that we receive that is used to fund the quarterly reports that RSM does of the bonding bond oversight.

Because they don't have enough time to do 4 quarterly reports in that time period, I was talking to them just yesterday as we're trying to get the very first project

assigned to them.

About is there any other resources that they have within their company that we might be able to utilize some of that additional funding that would otherwise go nowhere to be able to do some of the work?

We might be able to talk about having them.

Take a look at that roofing component and see if we could get something assigned to them in that way, because that would also be something that would be naturally funded out of capital budget anyway.

AM **Anthony De Meo** 2:10:28

Into the roofing in general, the 121 page grand jury report we need.

NL **Nathalie Lynch-Walsh** 2:10:30

Alright, the whole thing.

AM **Anthony De Meo** 2:10:36

I think we should if this isn't already in the works, I think we should make a motion next meeting that someone be hired to identify and to verify whether or not.

We have complied with that grand jury's recommendations.

So I'm just going to ask a couple more questions on this.

A couple things that came to my attention.

Yeah, I think.

On on page.

Let's see.

Fire alarms page 18.

NL **Nathalie Lynch-Walsh** 2:11:17

Oh, hold on a minute.

AM **Anthony De Meo** 2:11:17

We passed a motion and a couple of agenda items previously.

NL **Nathalie Lynch-Walsh** 2:11:20

H.

Oh, wait, page eighteen of which document?

AM **Anthony De Meo** 2:11:24

Of the internal status reports, I thought that's what we were at, no.

NL **Nathalie Lynch-Walsh** 2:11:29

Yeah, we were.

I I accidentally closed it, so I just needed to know which thing I was.

AM **Anthony De Meo** 2:11:32

Actually it's page 19 and it talks.

NL **Nathalie Lynch-Walsh** 2:11:35

Of this document.

AM **Anthony De Meo** 2:11:36

It talks about fire alarms and and we have a motion pending not pending.

We passed a motion, you know, to we asked about, you know, how much is spent and how many schools have it and you know, and. And they had it.

We know they added some.

Some capability.

But we don't have a definitive answer on that, so.

I think that's a real important one.

I'm just emphasizing and then the other.

NL **Nathalie Lynch-Walsh** 2:12:08

So, Mr. Demaio, I just wanted. Well, not not to distract you. The last bullet because I'm on page 19.

It says new fire alarm systems will have the capability to perform positive alarm sequencing.

Remember, this document is from right after they it like November of 22. We have been told they absolutely do not have this capability now.

AM **Anthony De Meo** 2:12:29

Hi.

Yeah, we, we gotta get on top of that.

NL **Nathalie Lynch-Walsh** 2:12:37

Well, this is the thing where I have to restate our motions because Lou had the brilliant idea of restating our motions.

AM **Anthony De Meo** 2:12:38

That's the.

NL **Nathalie Lynch-Walsh** 2:12:43

And then we pass it again.

So for our January meeting, I will take all of our intercom related motions, reword them so we can pass them again.

AM **Anthony De Meo** 2:12:51

Yeah.

Excuse, that's a great idea.

NL **Nathalie Lynch-Walsh** 2:12:56

Yeah. So I I just didn't have a chance to before this.

AM **Anthony De Meo** 2:12:57

Page.

On page 20.

3.

There's a conditional answer where appropriate I guess.

The the grand jury recommended four people be removed. The last person has been removed, right? All four of those people are gone.

NL **Nathalie Lynch-Walsh** 2:13:18

She left off her own free will. Basically the the 1st 3.

AM **Anthony De Meo** 2:13:22

Right.

NL **Nathalie Lynch-Walsh** 2:13:24

Were removed. That was under Cartwright and then she justified keeping the 4th person and then the 4th person retired this past June.

AM Anthony De Meo 2:13:34

Was there any consternation with the state about that or did we have any repercussions about that or any?

 **Dave G. Rhodes** 2:13:44

About the 4th person specifically.

AM Anthony De Meo 2:13:46

Yeah.

 **Dave G. Rhodes** 2:13:48

My my this is.

Unaudited and and informal information that was provided to me is that that fourth person may have been misidentified as to what their participation was, and that they were extracted from that group of four for a reason because they were improperly identified as having done something inappropriately inappropriate.

NL Nathalie Lynch-Walsh 2:14:17

Hold on. Let's make sure we're talking about the same person. They they misidentified Mary Coker.

 **Dave G. Rhodes** 2:14:24

That's what I'm talking about.

NL Nathalie Lynch-Walsh 2:14:25

I was talking about Judith Marte.
Just retired.

AM Anthony De Meo 2:14:27

I'm talking about the person that was not removed.
And why, you know, I don't know what Miss Cartwright's Reasoning was there.

I don't know if it matters right now, but I just was curious if we got in any trouble for not getting removing that person as well.

NL **Nathalie Lynch-Walsh** 2:14:51

I don't think we'll ever know what went on behind the scenes when she didn't remove.

AM **Anthony De Meo** 2:14:53

No.

NL **Nathalie Lynch-Walsh** 2:14:58

Marte, because she worked overtime to justify keeping her.

And then Marte lasted another.

Two years. Yeah. So she.

AM **Anthony De Meo** 2:15:07

Couple of years, yeah.

NL **Nathalie Lynch-Walsh** 2:15:09

But she retired.

In June.

And was one of the people, you know, she obviously she was more than just the Chief Financial Officer.

She was what was it?

Deputy Superintendent of Finance and Operations and she left June.

I don't know.

We'd have to do some massive public records requests cuz I think anything that happened happened behind the scenes.

AM **Anthony De Meo** 2:15:32

Yeah, I was just curious, as you know, it's water on the bridge now.

It's done on page 25.

NL **Nathalie Lynch-Walsh** 2:15:37

Yeah.

AM Anthony De Meo 2:15:41

The promise program.

Few questions there. I don't know if they can be answered today, but I'm gonna ask them. There is a new app based on what I read. If I read it right, call the fortify Florida app that I think we're required to to install.

So, Mr. Rhodes, do you know if that's been installed?

 **Dave G. Rhodes** 2:16:02

I do not know.

Can you say the name of it again so I can make sure I heard it correctly?

AM Anthony De Meo 2:16:06

Fortify FL.

 **Dave G. Rhodes** 2:16:07

Oh, yeah, yeah, yeah, we we, we do have that within the district that has been added to computers and to smartphones.

AM Anthony De Meo 2:16:16

OK, good. Does this program our promise program conflict with the mandatory reporting?

And I've asked this reporting under Florida law 796.4 through 7 and 800.101.

 **Dave G. Rhodes** 2:16:33

I'm gonna refer that to Allie to find out if that's information that she has available from her recent discipline audit and the reference to promising that.

AM Anthony De Meo 2:16:42

OK, I'm gonna quote from the grand jury here.

Multiple incidents of teachers and administrators that receive complaints of sex crimes in parentheses.

One student on student, one teacher on 14 year old student.

Close parentheses but failed to report the incidents to law enforcement or the Department of Children and Family Services.

This doesn't give one a lot of confidence that.

The culture and the mindset in our program promise program.

Isn't to is.

That, that, that it will willingly or grudgingly comply with the new Florida laws that went into effect.

What January 1st, 2024?

I don't know.

I'll say this.

I'm going to be looking critically at the BT, the threat assessment reports to try to.

Find out.

If this promise program is a a problem, in other words.

I think it's well intended, but not reporting.

Is first of all, violation of Florida statutes and second of all, it hurts. All of us, hurts the kids, hurts the school in my opinion, and so I'll I'll be looking with a critical eye for that.

I won't say anything else.

I think that's all I had on that.

 **Nathalie Lynch-Walsh** 2:18:15

OK.

Alright, thank you.

I will say one of the open items the advisory chairs had with the school board was the reporting obsessor data because people.

Pointed to examples where things weren't being reported.

And we did not get an answer on that either.

So that's yet another thing to circle back with the current board chair on.

I know that they don't call it promise anymore and they'll prob staff will probably say that'll be the first thing they say is that there is no more.

There's no more promise program.


I think it's impact now or something.


All right. So just so we, yes.


 **Dave G. Rhodes** 2:18:52


Madam Chair, I just wanted to say while we're on that subject, I see that Ali has her hand up.


But you have your screen share on so I wanted to let you know that.
And she might have some additional information.

 **Nathalie Lynch-Walsh** 2:19:04
OK, that answers Mr. Demayo's question.


 **Dave G. Rhodes** 2:19:07
I I think.


 **Ali Arcese** 2:19:07
So yeah, so I I do wanna not directly. I will have to do testing on promise.
That was part of the.
The scope that was omitted from the student discipline that we, whatever it's not, it doesn't have a name now, but it still exists.
The the process is still embedded in the district and so we are looking to test that in the future near future. But in addition to the bullying component, those are the two components that were omitted.
But from a cessor reporting as we know there was over reporting there was under reporting in several different instances.
So, you know, consistently if those issues have not been rectified, they will bubble up to the top from the testing that we would have.
But as far as the assessor, like, as I said, Accessor reporting, you know, we did look at it, we're looking at doing.
A follow up, we've started putting together the follow up for the original student discipline.
A request. And so we are going to be reaching out to the Student Services department to obtain updated information.
As far as what corrective actions they've implemented and then we'll do a smaller sample size to test to make sure that it's working and if not, we would report accordingly.
But and I also know that in January, I believe that both the chief of academics and the Executive Director.
For the Student Services Department, will is being requested to attend because I believe there were still additional questions that we were not able to answer at the last meeting that will address a lot of your questions as well.

 **Anthony De Meo** 2:20:58
Thank you.


 **Ali Arcese** 2:20:59
You're welcome.
And I think Mr. Naylor's hand is up as well.

 **Nathalie Lynch-Walsh** 2:21:04
OK, Lou.

 **Lew Naylor** 2:21:06
Yeah. I just wanted to find out if there is a anywhere on the website. There is a explanation of what events are supposed to be reported to assessor and the reason I'm asking is I was at a city of Oakland Park School Advisory Board meeting on Wednesday night.
And one of the schools reported an enormous number obsessor events that didn't seem to be.
Worth reporting. So is there a rubric or anything that talks about which which incidents needs to be reported?
Because in my eye, you know, reporting all these events could portray a school as having issues that may not be relatively.
Important.

 **Ali Arcese** 2:21:59
And I would agree.
So the first thing I would say is if you speak to that school in the near future, I would recommend that they contact the Assistant director of the Student climate and I could never remember their full name, but I'll get that information to you.

 **Lew Naylor** 2:22:18
OK.

 **Ali Arcese** 2:22:18
So that they can reach out for assistance if they're not. If it seems that it's excessive, I

know that.


Again, our report identified over reporting in areas such as like, say, for example, a fight that occurred. Schools were creating individuals.


Incidents for an event and it it was over reporting to the state, which is again that's came back from the state as over reporting and sometimes those corrections were not made timely or at all sometimes. But I will definitely it looks like Mr. Mayerson. Linked something online as well. As far as the codes and the definitions, but not everything that's reported by the school is.

State there are certain internal district incidents that occur that are tracked internally within the district, but the state does have a requirement as far as like, you know, drug use or any type of smoking incidents like fighting.

So there are there are specific ones that must be reported to the state and then some that are local and state within our information at the school district. But. I'll double check.

Whatever we can get information. He has a link, so I'm assuming that's the link that may take you to that matrix, but that's how I know the district as far as the process works.

 **Lew Naylor** 2:23:50
Thank you.

 **Ali Arcese** 2:23:51
Welcome.

 **Nathalie Lynch-Walsh** 2:23:52
OK.


Thank you guys on the agenda.

So we kind of jumped around a little bit.

I'm gonna double back to number six OIG update.

The voters overwhelmingly approved it. I have heard nothing in terms of when we can expect that to go live, Mr. Rhodes.

Have you heard anything?

 **Dave G. Rhodes** 2:24:13

Yeah, I spoke with General counsel and the initial answer was that there was an item

that was going to be on the 1217 agenda, at which point the amount of approximately \$670,000 for half a year to fund the OIG was going to.

Be.

Approved as a part of their agenda, item and contract.

But what?

What? I've spoken to her since that and she said that it may go to the following month meeting because there was some type of a hiccup.

In getting some documentation.

Back from the attorneys within the Broward County Legal Department, there may have been a little bit more to that, but we only had a brief moment to talk about it during a board meeting where that update came in.

But the \$670,000 is consistent with the original.

Amount that they had estimated to be 1.2 million for a yearly amount for those services to be provided.

More to be seen when the item is actually published.

NL **Nathalie Lynch-Walsh** 2:25:27

OK. Can you get a written response from General Counsel?

Because this is starting to sound a lot like what I lived prior to it, getting on the ballot.

Where if we're not on them like white on rice, the next thing we know is we're going to get to June and it won't be in place.

This song sounds very familiar.

There's always a hiccup.

There's always something that prevents us from getting things done in a timely manner, but almost 70% of the Broward County voters said yes to expanding the office of Inspector General.

And if this district wants to increase public trust, I would have thought that they would have been working overtime to get that on the.

The.

Next agenda, which would be 12/17.

So if it's not going to be there and today is only the 12th, you can keep putting items on until you can't. And the chair can even approve putting an item on with good 'cause at the meeting. And they've done that.

We're going to need a really good a really good excuse for it to not get on the December agenda, December 17th.



Dave G. Rhodes 2:26:47

Follow up.



Nathalie Lynch-Walsh 2:26:49

OK. And then if you could let us know that would be great.

So the last let me share my screen real quick.

So we can get out of here.

My daughter just got flew in this morning from college, so I know I would like to get out of here.

Just bring up.

OK.

So that's the update there.

We kinda talked about that being delayed from an agenda planning standpoint.

The one that I if we discuss nothing else in January, I'd like to discuss making sure that the scope of the audit for the internal controls over HR address each of these items that tie back to the state Statute in terms of what the board is responsible for. Cause the the Board is responsible for each of these things.

When I looked at the statement of work, I did not see each of these things.

And they're all relevant because we've had job studies that it takes. Some people can get a job, study done or market analysis done in a matter of weeks.

Other people wait years.

Some people get promoted, others do not.

People who clearly don't match the qualifications get appointed. Others who do match can't get it, can't get hired.

So we need to make sure that they are the that the internal controls for each of these areas are being addressed suspension.

I just got an updated results of public records request related to the volunteer that was arrested last year.

The district has failed to produce the complaint or the procedures that are required by state law.

They are required to have a process for how to handle complaints against the school police officer and their complaints and investigations, and they cannot produce it.

The records request that I got.
Has General Counsel basically saying that there's probably nothing.
In writing, even though putting it in writing is required by law, so that to me would be a internal control weakness that we do not have. They're not in compliance with the law and they don't want to admit it.
So I've been waiting three months for them to.
They're trying to, I guess, outlast me, all right.
So that would be suspension and or dismissal of employees.
So there's a lot in here that I'm not seeing. If this is the scope of work that we have currently.
I'm not seeing in here.
Recruiting, hiring, selecting new hire and employee termination.
Yeah, it it. It needs to better mirror the state statute. When I look at this, this is not going to address most of the issues that we've seen.
This is sort of like boilerplate run-of-the-mill, so I'd like.



Dave G. Rhodes 2:29:51

I will say that when their audit program is put together, the appropriate criteria, including this Statute, other relevant regulations and and Florida administrative code, other Florida statutes that would apply will be a part of how they put together their audit program and the the areas that maybe it.
Deemed general by you in looking at that scope.
Would be captured by what?
The internal controls that they're gonna be looking at.



Nathalie Lynch-Walsh 2:30:19

Thank you for calling.



Dave G. Rhodes 2:30:22

With regard to the appropriate statutes and and criteria, they'll they'll all be in that.
We will.
We will talk to them again and and go through that, but I believe that they have an understanding and we had an understanding that these items would be taken care of.
With regard to the things that you're talking about, however, when we looked at all

of the information that was available, including meeting minutes from prior audit committee meetings, when the HR scope was talked about.

Available information from board discussions. We identified that there was a discussion to make sure that this wasn't looking at a few individuals, but looking at processes and overall internal controls.

And so that's what we think that we managed to get together with the scope that we we agreed with them.

We'll make sure that that as a part of their understanding from the criteria standpoint that this Statute and other items that will ask them to provide us.

As a part of their audit program that we can review that and make sure that these items would be covered.

NL **Nathalie Lynch-Walsh** 2:31:25

So I'll get with you on. There was a document I put together.

I think before I was chair and then when we got the first draft from Joris, we gave him feedback.

So I need to look for those two things.

Because when you look at individual cases, the individual cases occur because of the larger weakness in internal control.

These are not one offs.

That just some anomalies that occurred in a strong structure, internal control structure.

They are systemic.

It's just that these are concrete examples that can only.

Happen because you have a weak internal control structure.

So that's hence the the examples.

So just so I just want to make sure that's been covered. The other remaining items Sdop compliance we've had, that was when the district's own documents show that only 12.4% of African American subcontractors had gotten.

They've gotten 12.49% of commitment to payment the.

We keep getting these updates that say they're completely in compliance and I just want to revisit that. AECOM sub consultant staffing plans is part of the contractual obligation that they provide a 12 month staffing plan. And I I can't think off the top of my head when they.

Would be renewing the for the last time with AE Comm.

But before that happens, we would need to.

Look at this.

And then policy planning, I guess by year end, we need to.

So I'd like to have the Audit Committee policy draft and then revisions to the Chief Auditor and related policies that needs to be looped through this committee.

So we need to have one of our subcommittee special meetings on policy in the coming months, whether it probably sometime in January, February.



Dave G. Rhodes 2:33:29

Also, if I could just note, while you have your screen on, Ali has her hand up, but I also noticed that that we have a representative from Coward and Coward in the meeting today. If there's any of the items that we wanted to share with them or give. Them some kind of an idea of what we would be looking at if we added this to the January agenda so that they would have a better idea of what it was.



Nathalie Lynch-Walsh 2:33:53

It it would not get added to the January agenda cause policies are so involved that you can't tackle them in a regular meeting.

It would be a subcommittee or special meeting to just talk about policies.

So let me pull up what was linked.



Dave G. Rhodes 2:34:07

OK.

So would would would we like would would we like to give those?

Two people from Coward and Coward that showed up at today's meeting.

Some understanding of when we might talk with them during a subcommittee meeting because I think that they're trying to get this information.

And finish up their their policies that they're drafting.

In a reasonable amount of time. So is there.

Is there a time that we could talk about putting together?



Nathalie Lynch-Walsh 2:34:37

Let me flip that when what is their timeline for this being brought to the board?



Dave G. Rhodes 2:34:43

If we could recognize, I see.

Hang on one second.

I see that.

Hang on, let me get this out of the way. Alfreda. Alfredo, are you?

Are you? Yeah.

A **Alfreda D. Coward, Esq.** 2:34:56

Yes. Good afternoon everyone.

Thank you for recognizing us.

NL **Nathalie Lynch-Walsh** 2:35:00

Afternoon.

A **Alfreda D. Coward, Esq.** 2:35:01

We were asked to join the call in the event there was any questions about the three policies. So we have a responsibility to provide our drives of the policy by certain deadlines and these policies were included in phase one.

So we have reviewed them for legal sufficiency and we've made changes that we think are appropriate for legal sufficiency. However, we have not made subject matter.

Type suggestions?

So we have submitted this to staff review. What I would suggest if the subcommittee meet, has an additional feedback that is provided directly to the staff and the staff then generates a matrix for us to consider any additional language.

So based on our review, this changes that we recommended are things that we needed to do to make it legally sufficient.

However, that doesn't limit the staff that does not limit the staff or public for making additional suggestions.

NL **Nathalie Lynch-Walsh** 2:35:51

So OK.

A **Alfreda D. Coward, Esq.** 2:35:57

About content.

But what you have now is what we've already reviewed.

NL **Nathalie Lynch-Walsh** 2:36:04

OK, so to your point.

 **Ali Arcese** 2:36:07

She.

NL **Nathalie Lynch-Walsh** 2:36:08

Just so we can keep it straight and in this case, luckily the staff is the office of the Chief Auditor.

Nobody else should be tinkering with these policies.

These are their policies.

If we as a subcommittee and I, we would have to get with Mr. Rhodes on when we could squeeze in, it would be on teams and then we would vote on it at.

A.

An actual audit committee meeting, and if not, then it'll just be this is what we came to consensus in the Subcommittee on.

We would then put it into a matrix form, so we would have line by line, section by section. What you guys did so it's clear, and then whatever we're suggesting would be in another column, whatever staff has suggested would potentially be another column.

So we can keep everybody's input separated, so it's clear to everybody what what Coward and Coward did versus what everybody else is suggesting.

So we could do it in that that that would, yeah, make it clear and.

A **Alfreda D. Coward, Esq.** 2:37:04

Thank you.

We actually prefer the matrix system to keep it really like you said. To keep it clear on who's made what changes.

So if Coward and Coward explain needs to explain some changes, we could justify those.

The changes that we made.

Once the other like to say that your committee makes some recommendations and staff, you know you know, promotes them, then we we just basically look at the majors and see if it changes the legal sufficiency. If it does, if it's still legally sufficient,

we don't do anything else.

With it after that.

We just laugh.

It goes to the board for to be, you know, for the workshop and then ultimate vote.

KC **Kimberly D. Coward** 2:37:43

Alfreda, did you mention that we provide a matrix?

I'm not sure if I meant missed that.

A **Alfreda D. Coward, Esq.** 2:37:48

I did not. I did not.

NL **Nathalie Lynch-Walsh** 2:37:51

Do you guys have a matrix?

Yeah, we would take that.

A **Alfreda D. Coward, Esq.** 2:37:53

We do.

We started. We did.

We started doing our own matrix.

And so we do have a for for the policies for most of the policies anyway.

'Cause, we didn't always do the matrix, but most of the policies now we have a matrix that's tracking what we do.

I we do give that to Andre.

I'm just not sure if he forced our matrices to everyone else. I know, but we just know that it does exist, but I don't know how.

What level it it is provided.

NL **Nathalie Lynch-Walsh** 2:38:23

Where where it gets to.

Because I'm gonna ask for that for the facilities task force 'cause, we're trying to go through. We have your red line version over there, but we didn't have a matrix.

So, Mr. Rhodes, if you could get the matrix and then we'll have to pull everybody to see.

Because these are not long policies, it may be possible with a matrix to, depending if

we don't have the ACK for in January, we may be able to tackle these.

I see hands are up but.

Oh, it's Mary Ali. I know you had your hand up first.

But we may be able to tackle these because they're not long.

In at the January 16th meeting, but it would help to have the matrix ahead of time and.



Dave G. Rhodes 2:39:11

And I just wanted to.

Add from a a point that was made a moment ago when I was provided the.

Policies I was not provided a matrix by Andre, so if that's something, you could either send directly to me or through Andre. Either way, when I get the matrix, I can go ahead and pass it on to the entire audit committee. The sooner that they get that the.

Better, because that way we would have more planning and understanding and review before we would add these items to the the January meeting.

For discussion.



Nathalie Lynch-Walsh 2:39:44

So I can go ahead and add it.

I think they're short enough, but let me take out of order, Mary. Unless Allie had something relevant to this. OK, Mary.



EXT - Mary Fertig 2:39:55

Yeah, I been looking at these.

I saw changes to the one that you have on the screen, I I didn't see any.

OK, follow up on audit recommendations.



Nathalie Lynch-Walsh 2:40:05

This one.



EXT - Mary Fertig 2:40:08

OK, I didn't see this.

Is there anything that they are proposing to change with the audit committee itself in that policy?

NL **Nathalie Lynch-Walsh** 2:40:18

In which policy?

EF **EXT - Mary Fertig** 2:40:18

I didn't.

I didn't see anything, so I just wanted to ask that.

KC **Kimberly D. Coward** 2:40:23

Now most of the changes.

EF **EXT - Mary Fertig** 2:40:24

The audit committee.

KC **Kimberly D. Coward** 2:40:25

What the changes weren't really that substantive, but we did not make any changes, although there is one point on 3100 and #2.

EF **EXT - Mary Fertig** 2:40:29

Right.

KC **Kimberly D. Coward** 2:40:39

Where I clarified the statute.

What the statute required, but I still I didn't.

EF **EXT - Mary Fertig** 2:40:43

Right.

NL **Nathalie Lynch-Walsh** 2:40:44

Right.

KC **Kimberly D. Coward** 2:40:44

I didn't remove, you know, just because of statute requires it doesn't mean that, you know you can't have those other five members as definite members well.

Was it?

Well, I didn't change the membership.

I just changed what made it clear what the Statute required, but there were no changes to the committee.

EF **EXT - Mary Fertig** 2:41:05

The audit Committee to the one for the audit committee, were there any changes 'cause I didn't.

NL **Nathalie Lynch-Walsh** 2:41:09

There isn't one. No, no, there is no.

EF **EXT - Mary Fertig** 2:41:10

I didn't see them.

NL **Nathalie Lynch-Walsh** 2:41:12

There's no audit committee policy.

EF **EXT - Mary Fertig** 2:41:12

There's no policy.

NL **Nathalie Lynch-Walsh** 2:41:14

We're creating one.

EF **EXT - Mary Fertig** 2:41:15

OK. And where is that?

NL **Nathalie Lynch-Walsh** 2:41:16

They're looking at existing.

They're looking at existing policies.

KC **Kimberly D. Coward** 2:41:18

OK.

EF **EXT - Mary Fertig** 2:41:20

Right. But Natalie, what was attached? That was what we've proposed for the Audit committee policy.

NL **Nathalie Lynch-Walsh** 2:41:25

Right, this is outside of what Coward and Coward does. So for our Jan.

EF **EXT - Mary Fertig** 2:41:28

OK.

Thank you. OK.

NL **Nathalie Lynch-Walsh** 2:41:32

Coward and Coward, they were tasked with reviewing these three 3100.

EF **EXT - Mary Fertig** 2:41:37

Right.

Right.

NL **Nathalie Lynch-Walsh** 2:41:38

3100 thirty 101.

EF **EXT - Mary Fertig** 2:41:42

Right.

NL **Nathalie Lynch-Walsh** 2:41:43

And 1003.

EF **EXT - Mary Fertig** 2:41:46

OK, alright.

NL **Nathalie Lynch-Walsh** 2:41:46

So yeah, and then I know you guys reviewed it for legal and then what they're saying is they can do a matrix so we can see what it is currently.

What your what?

Your proposed changes are and. Then we could add a column for whatever our input is, so we keep every every version separate.

Because I know that's been a challenge where people are tinkering with language and it's not clear where the tinkering is coming from, but we would want to keep it very clear what the audit Committee's input is.

EF **EXT - Mary Fertig** 2:42:21

OK.

Yeah, I just, I I OK, I didn't.

NL **Nathalie Lynch-Walsh** 2:42:22

Right.

EF **EXT - Mary Fertig** 2:42:25

I agree that we're. I didn't see much substantive, but that's I'll review them more in depth, but thank you. Appreciate it.

So you're doing this on January, correct, Natalie?

NL **Nathalie Lynch-Walsh** 2:42:34

I think at first I didn't think we could, but then they do have a timeline that they're trying to meet.

EF **EXT - Mary Fertig** 2:42:39

Right.

NL **Nathalie Lynch-Walsh** 2:42:40

So I don't want to mess up their, you know, I don't want to negatively impact their ability to meet their deadlines.

EF **EXT - Mary Fertig** 2:42:49

No. OK I I think.

NL **Nathalie Lynch-Walsh** 2:42:49

So is January good coward and coward or February?

What's the deadline for you guys to get this to the board? These policies?

A **Alfreda D. Coward, Esq.** 2:43:01

We don't actually schedule when it goes to the board.

That's done by Andre.

So we've by us submitting what we've already submitted, we've kind of quoted on quote met our deadline.

NL **Nathalie Lynch-Walsh** 2:43:11
Done your part.

A **Alfreda D. Coward, Esq.** 2:43:12
The rest is up to staff and coordination, so it'll be fine with us either way.

NL **Nathalie Lynch-Walsh** 2:43:13
OK.
January or February. OK. I just wanna get a a sense of what works for you. OK, 'cause, the only thing on here where there's, you know, actual additions or changes or is it a restate? Oh. Oh, OK.
All you did was move it from up here to down here.
It looks like Alfredo, this the language up here.

KC **Kimberly D. Coward** 2:43:40
Yes, yes, they will have.
Yes, we don't generally have a list in the heading section.

NL **Nathalie Lynch-Walsh** 2:43:43
Kim.

KC **Kimberly D. Coward** 2:43:45
So yeah, again, most of you know it really wasn't substantive.

NL **Nathalie Lynch-Walsh** 2:43:49
OK.
Alright, so yeah, so I think they should go quickly.
We just have to look.
I'll get with the chief auditor and see what kind of load we have for the agenda, because if we're getting the A/C for in February, we may try to like get this done in

January.


So that we we don't clog up our February agenda, but we'll let you guys know. And then if we could just get the matrix sent to Mr. Rhodes, I think we'll be in business.

A **Alfreda D. Coward, Esq.** 2:44:14
OK.

NL **Nathalie Lynch-Walsh** 2:44:15
Alright. Yep. Thank you so much.

KC **Kimberly D. Coward** 2:44:15
Sounds good.
Thank you.

EF **EXT - Mary Fertig** 2:44:16
Thank you.

 **Dave G. Rhodes** 2:44:16
Thank you.

NL **Nathalie Lynch-Walsh** 2:44:17
Alrighty, take care.

A **Alfreda D. Coward, Esq.** 2:44:19
Take care.

NL **Nathalie Lynch-Walsh** 2:44:21
All right.

So we are.

That's all I had and that there was a good surprise having them because now we can coordinate that. All right, so let me stop sharing.

I see.

Oh, sorry, Ali, sorry you're up.



Ali Arcese 2:44:37

It's OK.

I just wanted to point out that January, I know you mentioned November the the HR audit.

I believe there's an additional.

Page that was added to that information for January of 2024 that talks about compliance, recruiting and and the it's more specific.

So I just wanted to make sure that that wasn't missed as well.



NL Nathalie Lynch-Walsh 2:45:05

Where, where, where.



Ali Arcese 2:45:07

It was an H, it was part of the follow up in January of. Yeah, it's letter I believe.



NL Nathalie Lynch-Walsh 2:45:10

Follow up matrix.



Ali Arcese 2:45:17

Well, I'm in November. Hold on.



NL Nathalie Lynch-Walsh 2:45:18

Wait, wait. What document are we looking at?

The agenda or the follow up item, the follow up matrix?



Ali Arcese 2:45:23

So in on January 11, 2024, under the Audit Committee follow up from prior meeting, letter C has the HR and procurement plan revised.



NL Nathalie Lynch-Walsh 2:45:36

Hey, what?

What am I looking at though?

An agenda, a follow up matrix. Am I looking at what am I looking at to find these letters today's agenda?



Ali Arcese 2:45:47

January 11, 2024 agenda.



Nathalie Lynch-Walsh 2:45:50

Agenda. OK.



Ali Arcese 2:45:52

With the links the live links.

It's #7.

C.

As in cat.

There was a.



Nathalie Lynch-Walsh 2:46:02

I'm not necessarily there, but what is it we're while I get to it?



Ali Arcese 2:46:06

It's a revision to what you it's a revision to the document you just referenced in November where it actually provided Florida statute Regulations, school board policies, procedures, things that are in compliance like the compliance component, what was going to be tested.

And so I just wanted to make sure that this was also document that helped mold this audit.

So I just wanted to make sure you were aware that there was more to it than just what was provided in November.



Nathalie Lynch-Walsh 2:46:36

OK.

Well, hold on. What was so the statement of work?

So it almost sounds like what you're saying is the scope of the audit, which is the statement of work from May 21, 2024, because that's what I'm going off of is their statement of work so.

What? What am I missing here?

Me. Go pull that up real quick.

And then we gotta get out of here, cuz I was not trying to be here 3 hours.

So the statement of work is May 21, 2024.

And I'm saying I've reviewed this and I want to make sure that this ties back to each of the areas that are required by state statute. What you're directing me to is from January of 24.



Ali Arcese 2:47:30

That was when I believe when we discussed the HR audit initially.

You and the the audit committee wanted more information.

This document was provided in January of 2024.

The scope of the audit. If you go back to the statement of work.

In the phase above it, I I believe it's the if you scroll up.

So in phase two, right?

So they're looking at Florida statute, all of the different components to it.

So they're looking at everything that's included as far as all of those different components. And then in this next section are the more specific areas that they're going to be, right.



Nathalie Lynch-Walsh 2:48:14

Yeah, this is my problem.

Is that these more specific areas are not capturing?

The situations that led to the concern in the 1st place so.



Ali Arcese 2:48:25

But if you see like where it talks about employee termination, employee separation, those are all of the areas. I believe that you would referenced.



Nathalie Lynch-Walsh 2:48:32

Yeah. No, right.

But I couldn't.

I.

I don't care about calculation of final compensation, suspending, slash, deleting, logical access, disabling that, none of that.

None of this while while this is like meat and this is sort of.

The basics that one should be looking at, but this does not capture the things that

have been going on related to employee termination and separation and the controls that need to be in place to address those.

Things. So that's my point.

Is that the things that they decided to put in as bullet points do not tie back to the concerns that generated this audit in the first place?



Dave G. Rhodes 2:49:15

Let let me can I comment.



Nathalie Lynch-Walsh 2:49:16

Mayor.

Sure.



Dave G. Rhodes 2:49:19

The the the way that we were able to put the scope together as we did with, by gathering the information that came from the prior audit committee, information that we're showing you here now as well as looking at transcripts from other times where the stuff was discussed as.

Well, as looking at school board meetings where they were asking for a part of this as well, because the school board was ultimately the group that approved this being added.

Approve this being added to or requested. This being added to the.



Nathalie Lynch-Walsh 2:49:51

Right. So I'm gonna tell you that there are records of say if so evaluations of existing employees.

That's not in here.



Dave G. Rhodes 2:50:02

What I'm trying to say is that we're trying not to make our statements of work end up being like 11 pages long, but not for the sake of not getting the information across. But for the sake of the item that alley just pointed to, there's a section from. That January.

Audit Committee date that identifies compliance and we went into great detail with the folks that are doing this audit to talk about compliance with federal statutes and

regulations, state statutes and regulations.

Policies, sbbc, procedures, HR procedures, standard practice bulletins, business practice bulletins, authoritative communications.

So the idea of it is, is that all of those different things, short of going in and having a step, an objective that would be looking at whether or not an individual was properly or improperly terminated or hired, those are the kinds of things where we were underst.

Information from and I believe I recall Mary.

Verdict having a a part of the conversation where the discussion was being pulled back with the audit committee to being more of.

A.

Compliance internal controls as opposed to looking at individuals and that was part of what drove us to keep this at a little bit higher level, but all of the information in the statement of work as well as these other documents that we used to put the scope to.

They came from audit committee participation and board participation.

NL

Nathalie Lynch-Walsh 2:51:34

Yeah, I I I get all that.

But even the thing that I just pulled up has evaluation processes like the DASA and that's not a bullet point.

So again, I'm going to say this and I would not be making such a statement about this if every fiber of my being were not convinced that what made it.

I need that all of our intent.

What drove this in the first place?

Because the examples where where things happen to people.

Are because of systemic issues.

These are not one offs.

There are systemic weaknesses.

In the controls the when you can have evaluations where it says in the procedures that you do a mid year and that doesn't occur for for that doesn't occur across the board.

That's a weakness.

There's no monitoring system and then when it says that thou shalt do this by such and such date, and there's nobody monitoring to make sure it occurs, that is a

weakness.

But if you do not put it in as a bullet point, I have zero confidence that it will be looked at.



Dave G. Rhodes 2:52:38

Well, I think that when we take a look at the items that are listed on the screen for all the compliance areas, that's where the audit determines whether or not there is a mid year being done or there's a audit finding that's recommending.



Nathalie Lynch-Walsh 2:52:50

I need it to literally for me to have a comfort level because this started with how an employee was and wasn't evaluated.

That's what started us down this road.

To not have the catalyst for this entire audit of internal controls specifically called out in the statement of work doesn't make any sense to me.



Dave G. Rhodes 2:53:16

Well, Mary, Mary Mary has had her.



Nathalie Lynch-Walsh 2:53:16

And it predates you. It predates you.



Dave G. Rhodes 2:53:19

Mary has had her hand up for quite awhile.

I wanna see.

She might have something that's Germaine to exactly what you're talking about.



Nathalie Lynch-Walsh 2:53:26

Mary.

Did we lose her?



Dave G. Rhodes 2:53:31

Her hand's still up.

I think that she's there.

NL **Nathalie Lynch-Walsh** 2:53:33
I heard.

EF **EXT - Mary Fertig** 2:53:34
Sorry guys, I I was.

I was talking away and it was brilliant, but now you'll just get me.

On no, I was up on it was up on a prior issue, but on this I just want to say we can't vote on anything anyways, Natalie. So maybe you can just talk privately to Dave and see if you can resolve the furbish of whatever it is you.


You know you want to see include it and I'm sorry, but I'm going to have to leave for another meeting, which has been the story of my day. I know.

NL **Nathalie Lynch-Walsh** 2:54:01
Yeah, I'm trying to leave God knows.

EF **EXT - Mary Fertig** 2:54:03
Congratulations. Your daughter's in college. She's coming home.

NL **Nathalie Lynch-Walsh** 2:54:05
You can hear all the commotion in my house.
So everybody's coming and going 'cause it's we have to turn the house into like Christmas extravaganza here and I can't do that till I get off this computer.
So yeah, I will talk to Mr. Rhodes.

EF **EXT - Mary Fertig** 2:54:19
Yeah, I my question. My one question for Dave because I really wanna get back to why we're here, which is audits.
What audits do we have coming in January is do we have a couple coming or?

 **Dave G. Rhodes** 2:54:32
Yeah, we we got about 5. We've got about five of them coming.

NL **Nathalie Lynch-Walsh** 2:54:33
Internal funds.



Dave G. Rhodes 2:54:35

We've got a couple that are in the BTA area we have.
Internal funds, property and inventory, and one of them is slipping my mind.
What was that, alley?



Ali Arcese 2:54:46

Ups and downs.



Dave G. Rhodes 2:54:47

Yeah, yeah. Caps and gowns follow up.



NL Nathalie Lynch-Walsh 2:54:48

No, I wait.



EXT - Mary Fertig 2:54:48

OK.



NL Nathalie Lynch-Walsh 2:54:49

No, no, hold up.

We're we're not gonna start.

Hang, hang, hold the phone.

I'm gonna go pull up what I had from you guys for agenda planning.



Dave G. Rhodes 2:54:58

OK.



NL Nathalie Lynch-Walsh 2:54:58

I need to know what if I have a list that says January 16, 2025.

Single audit independent auditors, internal control over financial reporting.

Independent auditors, management level, independent accountant report and we know that we are probably not getting that.

You cannot say we're bringing this.

January and the chair doesn't know 'cause. Then it will.

It will not be January that we will be bringing this.



Dave G. Rhodes 2:55:23

We just, we just found that out during this meeting, all at the same time today when we were talking to Romaneir Johnson and that that all has to do with the reporting that MSL would be bringing forward.
And so at the time.



Nathalie Lynch-Walsh 2:55:36

So.



Dave G. Rhodes 2:55:37

At the time, we in good faith thought that that was going to be happening, and as of today we learned that that's not.



Nathalie Lynch-Walsh 2:55:44

OK.



EXT - Mary Fertig 2:55:44

So I I would just encourage Natalie to the one concern I wanted to express at this meeting is that sometimes we're getting so delayed that we're not seeing stuff before it goes to the board.

So I would just.

That's great, Dave.

I'm glad you're doing something that actually pertains to our our job description here. And and I'm just hoping we can get back on track for having that brought to us before it goes to the board. So thank you.



Dave G. Rhodes 2:56:08

Yeah, well, to to that. You're you're welcome. And to that point, Mary, I just wanted to say one of the reasons that things slowed down with with regard to the number of reports coming through had to do with our contract.



EXT - Mary Fertig 2:56:17

I know.



Dave G. Rhodes 2:56:20

But we we should start to see that coming through, maybe even a little bit more than we want.

So we got to be careful what we wish for, but we will do our best to keep it coming in in a steady stream. That's not overwhelming.



EXT - Mary Fertig 2:56:31

Hey. Well Natalie, I am going to have to go.

So I wish everybody the happiest of holiday seasons and we'll look forward to that January meeting.



Nathalie Lynch-Walsh 2:56:35

OK.

Alright, I'll see you guys.



Ali Arcese 2:56:41

Same.



Dave G. Rhodes 2:56:42

Happy holidays.

I'll. I'll talk to you soon.



Nathalie Lynch-Walsh 2:56:44

Yeah.



Dave G. Rhodes 2:56:44

Doctor Lynch. Walsh, whenever you have time.



Nathalie Lynch-Walsh 2:56:47

OK 'cause, I was about to start flipping this agenda planning log to January to account for the three things.

What did you just rattle off?



Dave G. Rhodes 2:56:57

I rattled off BTA.

There's going to be a process and a monitoring component.

Then we have a large internal funds report that I told you we would be having because we didn't bring one last time.

We have a property and inventory report that will be coming along and then the last one is going to be the caps and gowns follow up report.

NL **Nathalie Lynch-Walsh** 2:57:20

Yeah, that that might be the problematic 1.

Depending on because we we just had a conversation with Coward and Coward, who I didn't know, we're going to be here.

And looking at whether we're bringing that in January or February, because now that's starting to sound like February, but we know we won't be ACK for in January.



Dave G. Rhodes 2:57:42

And again, I I think I think Miss Johnson.

Wasn't 100% certain about that, but I I I had a sense that we weren't going to fit in January, yeah.

NL **Nathalie Lynch-Walsh** 2:57:51

Oh, it could be March, but I don't even know if that's legally allowed.

So we'll see.

Alright, I'll get with you offline.

This dog is looking for someone to pay attention to her and I am not it.

There's like three kids in my house and nobody is entertaining the dog.

All right.

Thank you all for being here.

I'll get with Mr. Rhodes so we can.

Manage these agendas and.


Happy holidays.


I'll see you guys in 2025.





AM **Anthony De Meo** 2:58:23

Merry Christmas and Happy Holidays, OK?

 **Matthew friedman** 2:58:24
Happy holidays everybody.

 **Nathalie Lynch-Walsh** 2:58:24
Alright, happy holidays.

 **Dave G. Rhodes** 2:58:26
Happy holidays everybody.

 **Ali Arcese** 2:58:26
The holidays.

 **Nathalie Lynch-Walsh** 2:58:27
Take care, alright. And at 12:25.

□ **Bryan Erhard** stopped transcription