

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 16, 2025
9:35 A.M. - 12:33 P.M.

Court Reporter:
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COMMITTEE MEMBERS IN ATTENDANCE:

- DR. NATHALIE LYNCH-WALSH, Chair
- MR. ROBERT MAYERSOHN, Vice Chair
- MS. RUTH CARTER-LYNCH
- MR. ANTHONY DE MEO, CPA
- MS. MARY FERTIG - TEAMS
- MR. MATTHEW FRIEDMAN
- MR. OLEG GOROKHOVSKY, CPA
- MR. ANDREW MEDVIN, CPA
- MR. LEW NAYLOR
- MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

- MR. DAVE RHODES, Chief Auditor
- MS. ALI ARCESE, Audit Director, via Teams
- MS. JENNIFER HARPALANI, Assistant Director IT Audits
- MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
- MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
- MR. BRYAN ERHARD, System Support Specialist II
- MR. DEREK TILLMAN, Executive Secretary
- MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

DISTRICT STAFF:

- MS. GERRILYN ARLOTTA, Assistant Director, Accounting & Financial Reporting
- MR. OMAR R. SHIM, Director, Capital Budget
- MR. JEFFREY WHITNEY, Budget Director
- MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat Assessment
- JENNIFER ANDREU, Director, Procurement & Warehousing Services

INVITED GUESTS:

- MR. TIM BASS, Court Reporter, United Reporting
- MR. BEN KINCAID, CPA, CRI

PUBLIC SPEAKERS:

- MR. ARMANDO HASSUN, ESQ., Shutts & Bowen, LLP

1 Thereupon, the following proceedings were had:

2 - - -

3 MS. LYNCH-WALSH: Okay, everybody. I would
4 like to call the meeting to order. Oh, I forgot
5 to put that on there, at 9:35 a.m. I'll call the
6 January -- Thursday, January 16th, 2025 meeting
7 of the audit committee to order at 9:35 a.m.

8 Everyone please rise for the pledge of
9 allegiance.

10 (Pledge of Allegiance was recited.)

11 MS. LYNCH-WALSH: All right. Happy New Year
12 everybody. It's a little gloomy out there, so
13 thank you all for coming. We have a packed
14 agenda today. What else is new? I expect
15 Internal Funds we'll have some conversation.
16 Caps & Gowns we have a public speaker. So,
17 hopefully, we can get through the Behavioral
18 Threat Assessments. We have both a staff
19 response and guidance from the state related to
20 the Fund Balance Motion. I did not and we'll
21 have to defer to February the Intercom Audit
22 Motion. Something had to give and it was that.
23 So I'll have that for February because I was just
24 about to do it yesterday and I got sidetracked by
25 Internal Funds. We'll have an OIG Update. HR

1 Audit, I put together a matrix that I'll go over
2 when we get there. The Chief Auditor Evaluation
3 Tool was discussed at the workshop, Tuesday?

4 Okay. So -- and you'll have an update for where
5 that stands for us?

6 MR. RHODES: Yes.

7 MS. LYNCH-WALSH: Okay. Agenda Planning, as
8 you know, normally, we would have had the ACFR,
9 but we don't have it, So we need to see when
10 that's coming.

11 All right. So that's everything that's on
12 the agenda. Like I said, I'm deferring Item 12.
13 Everything else we're going to endeavor to get
14 through. So we did Pledge of Allegiance. And
15 next up is roll call and then approval of the
16 agenda.

17 MR. RHODES: Thank you, Madam Chair. Again,
18 Happy New Year to everybody and welcome back.

19 So Ruth Carter-Lynch?

20 MS. CARTER-LYNCH: Here.

21 MR. RHODES: Rebecca Dahl?

22 MS. LYNCH-WALSH: She -- I thought she was
23 off.

24 MR. RHODES: Until further notice. Yeah, I'm
25 going to update this document because I think we

1 do have that verification, by the way.

2 MS. LYNCH-WALSH: And beyond her resigning --
3 it shuts off. I'm doing this again.

4 So beyond her resigning, because she hasn't
5 been here, I as the chair am saying, after three
6 in a row, four total, you're off anyway.

7 MR. RHODES: Okay.

8 MS. LYNCH-WALSH: So it's no longer relevant
9 whether she resigns or not. Per Policy 1070 she
10 would need to be reappointed.

11 MR. RHODES: I will have staff update this
12 meeting list and we will identify -- we'll
13 identify her.

14 MS. LYNCH-WALSH: She's off; right.

15 MR. RHODES: Yeah.

16 So, resuming, Anthony De Meo?

17 MR. DE MEO: Here.

18 MR. RHODES: Mary Fertig?

19 (No response.)

20 MR. RHODES: Do we have a connection yet?

21 MR. ERHARD: No, she's not in here.

22 MR. RHODES: Matthew Friedman?

23 MR. FRIEDMAN: Here.

24 MR. RHODES: Dr. Nathalie Lynch-Walsh?

25 DR. LYNCH-WALSH: Here.

1 MR. RHODES: Oleg Gorokhovsky?

2 MR. GOROKHOVSKY: Here.

3 MR. RHODES: Robert Mayersohn?

4 MR. MAYERSOHN: Here.

5 MR. RHODES: Andrew Medvin?

6 MR. MEDVIN: Here.

7 MR. RHODES: Lew Naylor?

8 MR. NAYLOR: Here.

9 MR. RHODES: Phyllis Shaw?

10 (No response.)

11 MR. RHODES: And Peter Turso.

12 MR. TURSO: Here.

13 MS. LYNCH-WALSH: All right. And everyone
14 looks ready to go. I need a motion to approve
15 the agenda for the January 16th, 2025 audit
16 committee meeting.

17 MR. MEDVIN: So moved.

18 MS. LYNCH-WALSH: Moved by Medvin.

19 MR. MAYERSOHN: Wait. As amended because you
20 have to remove the Item 12.

21 MS. LYNCH-WALSH: Oh, yeah, as amended.
22 Okay. Removing Item 12, the Intercom Audit
23 Motions.

24 MR. MEDVIN: I move.

25 MS. LYNCH-WALSH: Okay. I need a second.

1 MR. MAYERSOHN: Second.

2 MS. LYNCH-WALSH: Mayersohn second. Any
3 discussion?

4 (No response.)

5 DR. LYNCH-WALSH: Hearing none, all in favor
6 of approving of the January 16th, 2025 Audit
7 Committee Agenda say aye.

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 (No response.)

11 MS. LYNCH-WALSH: No? Okay. That is
12 approved.

13 I'm aware we have public comment for a
14 specific item. So we agreed a couple of years
15 ago that they would be able to speak at the time
16 that item comes up. Do we have any general
17 public speakers?

18 MR. RHODES: None that I'm aware of. That's
19 the only one.

20 MS. LYNCH-WALSH: Okey-dokey. We have the
21 minutes to approve for the November 14th, 2024
22 audit committee meeting.

23 MR. MAYERSOHN: Motion to approve.

24 MS. LYNCH-WALSH: Okay. Moved by Mayersohn.

25 MS. CARTER-LYNCH: Second.

1 MS. LYNCH-WALSH: Seconded by Ruth Carter-
2 Lynch. Any discussion?

3 (No response.)

4 MS. LYNCH-WALSH: Okay. Hearing none, all in
5 favor of approving the minutes from the November
6 14th, 2024 audit committee meeting please say
7 aye.

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 (No response.)

11 DR. LYNCH-WALSH: None opposed. All right.
12 Minutes are approved.

13 Mr. Rhodes, do we have any housekeeping items
14 from your side of the house?

15 MR. RHODES: The only thing that I wanted to
16 mention was I have identified some no responses
17 for today's meeting and then some declines. I'll
18 focus on the declines because we have Ernie
19 Lozano and Ms. Romaneir Johnson, they are in
20 negotiations and so they could not make it,
21 although, they were invited. So Ms. Johnson has
22 sent some representatives in her stead.

23 DR. LYNCH-WALSH: Okay. And I think I see
24 them behind you.

25 Okay. And that's BTA and then for Caps -- so

1 Caps & Gowns and Internal Funds there are going
2 to be staff here for that?

3 MR. RHODES: Yes. Yes. The answer to that
4 is, yes. I was just double checking to see if
5 the representative from CRI was here yet.

6 DR. LYNCH-WALSH: Oh, I wasn't worried -- oh,
7 okay. And then Internal Funds?

8 MR. RHODES: I'm sorry, could you repeat
9 that?

10 DR. LYNCH-WALSH: I was thinking on the
11 district side, but, okay.

12 MR. RHODES: No, there is also someone from
13 the district side. I just wanted to make sure
14 the CRI rep was hear as well. And, also, Bryan
15 just informed me that Ms. Fertig has joined the
16 meeting via Teams.

17 DR. LYNCH-WALSH: Okay. Alrighty. So I
18 guess we'll get started with the BTA. We have
19 two BTA audits. We have the Process for School
20 Year 23-24 and Student Support Management Plan.
21 This is -- these are Items 7 and 8.

22 MR. RHODES: And I will ask Ali to preface
23 those and we will start with -- select which one
24 we want to start with and go ahead and preface
25 that and then move along to the second.

1 MS. ARCESE: Good morning. So first report,
2 let's make sure I -- Item Number 7, Behavioral
3 Threat Assessment Process for School Year 23-24,
4 I believe I had mentioned that we would be
5 bringing this item forward. These are the
6 attributes that were discussed at length
7 regarding the process. As you can see, there are
8 31 attributes that were tested. One, two, I
9 think there are six findings that we identified,
10 some at different levels. Some are high, some
11 are low, some are medium, or one medium.
12 Management's responses have been included. And I
13 can take any questions that there may be
14 regarding this process.

15 DR. LYNCH-WALSH: Does anyone have any
16 questions on the first -- on this audit? I'm
17 realizing that if I'm sharing my screen I'm going
18 to have to get on Teams. Actually, if I'm
19 sharing -- yeah, what -- oh, hold on, let's
20 not -- so they switched to that. And we are
21 recording on Teams, as well; right? Just to make
22 sure.

23 MR. ERHARD: Yes.

24 DR. LYNCH-WALSH: All right. So anyone
25 questions on this first audit?

1 Oh, Mr. De Meo?

2 MR. DE MEO: Yeah, just a few general.

3 Who is the coordinator for this program?

4 MS. ARCESE: The director is Kim Punzi.

5 She's right behind us. Oh, right beside me.

6 Sorry.

7 MR. DE MEO: I thought the superintendent was
8 to appoint a coordinator.

9 MS. PUNZI-ELABIARY: Yes, I have been
10 appointed and trained as the district threat
11 management coordinator. I was trained at the
12 same time as Mr. Lozano. We were trained
13 together. I was his backup.

14 MR. DE MEO: Thank you.

15 MS. PUNZI-ELABIARY: You're welcome.

16 MR. DE MEO: How was the sample determined?

17 MS. ARCESE: So I believe that is on page 9
18 of the report. And I will defer to Ms. Pritykina
19 since she was the one who has the intricate
20 details on how that sample size was determined.

21 MS. PRITYKINA: Yes, hello, Elena Pritykina,
22 manager, audit manager of the Office of the Chief
23 Auditor. So we ran the sample originally for the
24 quarter 3 period from January 1st including, and
25 through March 31st. And we ran the sample based

1 on the important available data available at the
2 time. The important features at the time did not
3 include certain low-level assessments. So the
4 sample was ran from the high, medium, lower and
5 unfounded assessments in the report. Also, at
6 the time when we ran the report, since the system
7 was new and different from the way it was done in
8 the last audit, the report was returned with a
9 lot of duplicative items for each student because
10 there is preliminary level assessments involved
11 and then the final level. So we have to run all
12 the assessments -- all the student IDs with the
13 high level assessments first in order to identify
14 all the high levels as was required, requested by
15 the board and the audit committee. And after the
16 review we were determining if some of them
17 changed to a lower level after the assessment was
18 completed. So, therefore, as we explain on page
19 9 at the time of quarter 3 we had a little bit of
20 higher number of high levels and after the review
21 they were changed to -- we were concerned that
22 they changed to medium. So we did run the
23 whole -- we tried to base our sample based on
24 high level and then we had -- we selected 35 all
25 different levels randomly from the available

1 information.

2 After we completed the review for quarter 3
3 the -- as one system was going away and we were
4 trying to make a quick assessment whether the --
5 any areas that we identified with system issues
6 were alleviated and therefore we ran a sample of
7 16 from the high level only for the quarter 4.

8 MR. DE MEO: Thank you. So I -- I -- I
9 thought I read there were 147 high level
10 assessments, but I don't see the total reported
11 assessments, which would be the population from
12 which we select the samples; is that right? I
13 mean, were there 300, a thousand? It says a
14 thousand 52 BTM assessments, but what were the
15 total for the -- for that period? I guess it was
16 six months, third and fourth quarter, what were
17 the total threat assessments?

18 MS. ARCESE: So I believe the answer to that
19 is the first -- the 1,275 first number was
20 through March and then as time went on we knew
21 that there were some delays and so we continued
22 to pull to add to the sample size. Because we
23 knew that there was a delay, we wanted to make
24 sure that we were covering the entire third and
25 fourth quarter. And so we don't have a

1 breakdown, I don't believe, of all of those
2 samples.

3 MR. DE MEO: Well, is the total 1,052 plus
4 1,275 or is it -- I'm not clear what the total
5 number of threats were.

6 MS. PRITYKINA: Okay. So on page 2 we listed
7 the total number for the quarter 3 was a total of
8 1,275 assessments of all levels and for quarter 2
9 there was a total of 1,052 assessments for all
10 levels.

11 MR. DE MEO: So those two would be added to
12 get the total?

13 MS. PRITYKINA: Yeah.

14 MR. DE MEO: Okay. I thought in previous
15 meetings we had decided as a committee that we
16 were going to select for inspection 100 percent
17 of the high level threats. Is that -- did we
18 change that?

19 MS. ARCESE: Do you have the number of how
20 many high level between quarter 3 and quarter 4
21 total?

22 MR. DE MEO: It says 147.

23 MS. PRITYKINA: Well, we have, I did list the
24 total number of high for quarter 3, but I did
25 omit the total number for quarter 4, I'm sorry.

1 So I can -- I'll look it up this week. Then
2 we -- yes, we did pull all the high levels for
3 quarter 3. It's just with the quarter 4 we
4 weren't able to do the same level of assessments
5 for all high levels, again, because the system
6 was -- the system became unavailable on June
7 17th. So before the system became unavailable we
8 wanted to get all the information from there.
9 And the only way to do that was just to use a
10 smaller sample. Because we would have the
11 conversion process, all the data just was moved
12 to Focus but it took time, and we just wanted to
13 continue that assessment at least at some level.

14 MR. DE MEO: Okay. So I thought I read there
15 were 147 high level assessments.

16 MS. PRITYKINA: Oh, this was for the
17 period -- this was a different audit. We pulled
18 samples differently for that one. So this was
19 for the period from February through June. So it
20 was a little bit difficult to reconcile between
21 the two audits because we had used a different
22 way how we pulled the information, different
23 periods.

24 MR. DE MEO: So is it our intention to
25 examine 100 percent of the high levels going

1 forward?

2 MS. ARCESE: It is. I just know that there
3 are times where there could be spikes in the
4 process which would delay us; the amount of work
5 that it takes to vet through the information. As
6 you saw in our recommendation there's a lot of
7 documents that are still not uploaded into the
8 system. That slows the process down for us and
9 we are constantly requesting that documents be
10 provided. So we would love to do 100 percent so
11 as long as the documents are made available to us
12 and we are able to turn these reports around
13 quicker. But until that's a mandated requirement
14 we depend on the schools to provide us that
15 information and there are times where there are
16 delays.

17 MR. DE MEO: You know, perhaps from a
18 reporting and auditing standpoint, something to
19 consider, if the documents aren't available, I
20 would consider that an exception. And
21 specifically note why, you know, get the reason
22 why they weren't available and move on.

23 Two other quick questions about the testing.

24 MS. ARCESE: Sure.

25 MR. DE MEO: I couldn't find so I'm asking,

1 was there any testing around, and I realize it
2 might be difficult, any testing around whether or
3 not the categorization as high, medium or low was
4 appropriate based on the information.

5 MS. ARCESE: So I will defer to you.

6 MS. PRITYKINA: We actually do not have an
7 expertise for this. This is -- the behavioral
8 threat assessment department is evaluating and
9 Kim can speak to that. This is a part of the
10 process required by the state. Each threat
11 management assessment level is -- of high is
12 evaluate -- must be evaluated by the behavioral
13 threat management team, district level threat
14 management team, and medium levels and some other
15 levels could be also interpreted between the
16 reviewers. So this process is built in, the
17 reviews are built in, and these reviews are done
18 by trained professionals who have expertise in
19 this area.

20 DR. LYNCH-WALSH: I just want to get clarity
21 on what you're asking.

22 Are you asking if there -- if there's a
23 criteria for high, medium and low, are they
24 auditing to ensure that if they're categorized as
25 high, medium and low that they're meeting the

1 criteria?

2 MR. DE MEO: Well, it's subjective. Yeah.
3 No, I'm aware that there are prescribed, you
4 know, there's definitions for each category. I
5 just thought maybe it might be something for us
6 to look at to see if the classification seems
7 reasonable.

8 In other words, you know, these kids, you
9 know, if you're working at a school level with
10 the kids and you might know the kid's not a bad
11 kid but got into some trouble, you know, human
12 nature you might want to minimize that problem
13 and categorize it as something less than high or
14 less than medium. And although those good
15 intentions are -- are something, you know, that
16 may or may not be appropriate, it really has no
17 place in classifying the threat. So I just
18 thought from the standpoint -- I appreciate what
19 you're saying that we have a team comprised of
20 the four disciplines that the law requires to
21 look at these things. I just thought maybe it
22 would be something to look at maybe just from a
23 reasonableness -- in other words, if there was
24 violence involved and it's unfounded, you know,
25 that's kind of -- right? That's not going to

1 fly. That doesn't pass the smell test. I
2 wouldn't expect you all to be law enforcement or
3 mental health experts, but something as obvious
4 as that, you know, should kind of be caught. So
5 I would ask you to consider that.

6 Last -- last thing, last question, and this
7 applies to both reports, very difficult, how do
8 we determine completeness? In other words, how
9 do we -- how do we know that every event under
10 our policy and the law that should have been
11 reported was in fact reported? Is there any --
12 you know, I can't think of a way to determine
13 completeness other than to randomly look at --

14 MS. PRITYKINA: Per law everybody is
15 responsible for reporting any concerning
16 behaviors. But how can we ensure that everybody
17 who saw the concerning behavior actually reported
18 it, I don't see the way how we can audit that.
19 So --

20 MR. RHODES: Madam Chair?

21 DR. LYNCH-WALSH: Yeah.

22 MR. RHODES: We're operating under a slightly
23 different model today and we don't have Ms.
24 Fertig on the big screen but she apparently has
25 her hand up.

1 DR. LYNCH-WALSH: Okay. She'll be after Mr.
2 Mayersohn.

3 MR. DE MEO: So I would ask you to consider,
4 and I don't have any good ideas about that, but
5 just consider the completeness. Maybe there's
6 some record or some inquiries, occasionally, that
7 could be made to make sure that everything that
8 should have been reported was reported. I don't
9 know if there's a way to do that.

10 That's all I have.

11 MS. ARCESE: Thank you.

12 DR. LYNCH-WALSH: There are times where the
13 parents at the school know that things occurred
14 and it's documented -- you know, well, the kids
15 aren't supposed to have phones and that's one of
16 the reasons we're taking them away, but someone
17 may have sent an email, you know, it may be on
18 social media. But that, obviously, is not
19 feasible to go combing through all of that to see
20 if somebody reported something that didn't show
21 up at the other end.

22 MS. ARCESE: The only thing I would encourage
23 is that if someone has any information for us we
24 do have the hotline set up and they can call our
25 hotline for that type of information and we'll

1 vet through those scenarios if that is the case
2 and they feel that something was not treated
3 correctly. We can follow suit through that.

4 DR. LYNCH-WALSH: Mr. Mayersohn and then Ms.
5 Fertig.

6 MR. MAYERSOHN: So -- so a couple of things.
7 The behavioral threat assessment was, I guess,
8 evolved from the Marjory Stoneman Douglas Safety
9 Committee and then morphed into the Office of
10 Safe Schools from the state. And I know some of
11 the issues that they had was the disparity
12 between different counties. So, you know,
13 initially when this threat assessment came
14 through the reports of let's say Osceola County
15 were very low with, you know, X amount of numbers
16 of documented threat assessments and then
17 something like Miami-Dade was also very low with
18 the number of threat assessments, yet Orange
19 County may have been high with even less. So it
20 was trying to figure out where the disparity was.

21 So to your point, Mr. De Meo, I would ask for
22 guidance from the Office of Safe Schools,
23 especially regarding the high, medium and low;
24 are there different qualifying factors? Do they
25 do, you know, periodic audits just from, you

1 know, another perspective? Not to say that
2 anything that we do is not forthright, but I
3 think just taking a look at that may give us
4 another layer to ensure that, you know, we're
5 doing something with fidelity. So that would be
6 my recommendation.

7 The other thing, just looking at this, and,
8 you know, and I appreciate the office of the
9 chief auditor providing responses in the sense
10 of, you know, for the principals, recommends that
11 school principals review the policy, if
12 management, you know, again, document it in the
13 same way we do Internal Funds and Property and
14 Inventory, something where there's a documented,
15 whether it's a quarterly review or a biannual
16 review, so if there are exceptions and somebody
17 says, well, we reviewed that with staff, well,
18 when did you review it with staff? You know,
19 whether it's training or whatever it is,
20 something that the principal or staff can respond
21 and say, yes, we are required to review or
22 retrain every six months, whatever it may be, and
23 follow-up with that so we get another layer of
24 the validity of it.

25 MR. RHODES: If I -- if I could follow up

1 with that, I think that what I just heard you say
2 was, this is something that management should be
3 doing before we can actually verify. I think
4 that I can -- I can pass along this information
5 once we get a determination from the Office of
6 Safe Schools so I can have some data and some
7 criteria to report back to the superintendent and
8 ask if it might be possible that what you just
9 described could happen at a management level,
10 then we could start to work in audit steps to
11 verify that that's happening. Because we
12 wouldn't have the authority to ask or to require
13 them to develop any kind of a quarterly report or
14 semiannual report, but certainly the
15 superintendent and the folks that oversee the BTA
16 would be able to, so we can talk to them about
17 that.

18 MR. MAYERSOHN: Yeah, just so, again, very
19 similar with what we do with Internal Funds,
20 every, you know, quarter you're supposed to
21 review the property and inventory or review
22 training methodology.

23 MR. DE MEO: Are you -- are you saying that
24 we'd like some record of how management -- that
25 management did, in fact, review it?

1 MR. MAYERSOHN: Yeah, something that there's
2 accountability. You're giving the recommendation
3 that says the principals should review. Where
4 does that go?

5 MR. DE MEO: Yeah. I mean it should go to
6 the highest level; right?

7 MR. MAYERSOHN: Well, wherever. I mean, the
8 principal ends up saying, yes, we had a training
9 on Thursday, January, you know, 22nd, whatever --
10 I don't even know if that's a Thursday, but
11 whatever day it is, we've had the training, it's
12 documented, so when there may be an issue, yes,
13 we reviewed, you know.

14 MR. RHODES: If I may, we do have someone
15 here from management that would like to address
16 some of these comments that you're making.

17 MR. MAYERSOHN: Sure.

18 DR. LYNCH-WALSH: And I would also like to
19 remind the group that there's a policy -- this
20 was something else that I think we're going to
21 have to shun until February, Policy 1003,
22 Follow-Up on Audit Recommendation, I have the
23 blue line copy on my screen right now. So there
24 is a process and a policy regarding follow-up and
25 I'll be reading that while the person -- who's

1 responding? Oh, you would like to respond.

2 Okay. Go ahead.

3 MS. PUNZI-ELABIARY: Thank you. So my
4 team -- personally, myself, my manager and my
5 team meet with chairs monthly, the last Wednesday
6 of every month. Those meetings are recorded. We
7 retrain. And this month we're actually
8 retraining on the audit exceptions that are --
9 that were identified in this audit. But we
10 retrained in August. The state issued a
11 refresher training for anyone that was trained
12 before July 1, 2024, and that had to be completed
13 by October, I believe it was 11th, of 2024. My
14 team is rolling out to schools doing team
15 training customer service initiatives. So we do
16 retrain. Everything that we share we have in a
17 Canvas course for anyone to review.

18 I guess to address the concern about the
19 high, medium and low, so every high level threat
20 has to be reviewed by the district teams and we
21 do take into account the behavior of the student.
22 So let's say the student was arrested for making
23 a social media threat but the student may have no
24 discipline history, academics is 3.0 GPA,
25 teachers report no behavior concerns, we do take

1 that into consideration. So if the school based
2 team levels it as a high, we may, depending on
3 behavior and whatever's identified in the records
4 review, we typically lower the level of concern.
5 So there are instances where the school based
6 team feels that the BTA level should be high but
7 the district team feels that that -- we're not in
8 agreement and vice versa. So we've had instances
9 where the school based team may have leveled it
10 as medium but we bring it -- I make that
11 determination, bring it to the team, I feel it's
12 a high, the team is in agreement, and then it
13 becomes a high level of concern. So it works
14 both ways.

15 DR. LYNCH-WALSH: Okay. Can I go to Mary?

16 MR. MAYERSOHN: I'm good.

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

18 MR. MAYERSOHN: By the way, just for the
19 record, he's asking more questions than I am.

20 DR. LYNCH-WALSH: That is true. Yes, Mr. De
21 Meo.

22 MR. DE MEO: To follow up on Mr. Mayersohn's
23 focus I think of his question is, and who sees
24 these reports, what level -- who sees these
25 reports, these audit reports, and the threat

1 assessment reports?

2 MS. PUNZI-ELABIARY: So the threat
3 assessments are in Focus. So the school based
4 team has access. So that means your
5 administrators, mental health professionals.

6 MR. DE MEO: No, beyond the school based.

7 MS. PUNZI-ELABIARY: Beyond the school based?
8 The district team, we have not had to provide
9 threat assessment -- well, let me correct myself.
10 There was one threat assessment that we did have
11 to provide to the state. When the students
12 transfer we have to provide those documents to
13 the receiving school.

14 MR. DE MEO: I'm not being clear. I'm sorry
15 to interrupt you.

16 Does the superintendent see these reports?
17 Does the board member -- do the board members see
18 these reports? Does the chief of staff see these
19 reports? Who sees these reports?

20 MS. ARCESE: The audit report or the BTA?

21 MR. DE MEO: Both. Both. Who sees these
22 reports?

23 MS. PUNZI-ELABIARY: So the audit reports the
24 superintendent sees, chief of safety & security,
25 the school board sees. The actual threat

1 assessment documents are not seen by the board.
2 I have yet to share one with the board. I share
3 information with the superintendent and Chief
4 Lozano and they meet biweekly. And quarterly
5 data numbers are provided.

6 DR. LYNCH-WALSH: So just to tie up this --

7 MS. PUNZI-ELABIARY: The cabinet. Sorry.

8 DR. LYNCH-WALSH: -- this particular loose
9 end, the reason I mentioned the Policy 1003, and
10 when we talk about this, which I have it under
11 agenda planning because I think we're going to
12 need a special meeting, these were the short ones
13 that Cowart & Cowart went over, but there are
14 things in there that are cause for concern.

15 However, this isn't one of them. Within 60
16 days following issuance of the audit report the
17 head of the organizational unit reviewed will
18 furnish a progress report on the action taken on
19 each recommendation in the audit report to the
20 superintendent with a copy to the office of the
21 chief auditor.

22 I'm going to go out on a limb and say that
23 never happens.

24 The progress report shall contain, it says
25 will currently, for each accepted recommendation

1 on which action has been completed, a brief
2 description of the action taken. For each
3 accepted recommendation on which further action
4 is necessary, a brief description of the action
5 plan and the established target date for
6 completion. For each rejected recommendation,
7 and that becomes problematic when they're
8 compliance related. For each rejected
9 recommendation a statement of the specific
10 reasons why the recommendation is not to be
11 adopted and a description of any alternative
12 course of actions that have been taken or
13 considered. Recommendations which have not been
14 implemented or considered open recommendations,
15 progress reports shall be submitted quarterly
16 until action on any open recommendation is
17 completed.

18 So who's monitoring this piece to ensure that
19 this is happening?

20 MR. RHODES: Currently, the way that we
21 obtain the information that you just described is
22 through the actual follow-up process. And, as
23 you mentioned, there is not a routine reporting
24 on the status of these items to the office of the
25 chief auditor.

1 DR. LYNCH-WALSH: So I would -- I -- I know
2 we have to go to Mary, but I think this needs to
3 be sort of a motion and you guys need to be
4 tracking whether you've gotten responses or not.
5 And I'm not saying this was ever done. I've been
6 on here since 2015, some people have been on
7 longer. I don't know that even Pat Riley had a
8 track mechanism. So -- but, clearly, it's
9 necessary and this has been in place, this
10 policy, since it was adopted in 1981 and has not
11 been amended since 1985. So -- but it exists.

12 Sorry. Ms. Fertig, I know you've been
13 waiting.

14 MS. FERTIG: Thanks, Nathalie. I just, real
15 quickly, on the finding on the taken case
16 disposition, I know a lot of these are probably
17 more complicated, but I would think that somebody
18 would be reviewing every single case to make sure
19 that it was done in a timely fashion. You had
20 seven high school high level, for example, that
21 did not comply with timeframe. How hard is it to
22 look at every high level threat in a -- in a --
23 you know, at a review and I don't know what
24 levels this would occur, but reviewing what the
25 school did, I don't think it should be that hard

1 to determine whether they were done in a timely
2 manner or not. And if you're not reviewing them
3 in a timely manner, that's a real concern.

4 So my question is, is it possible to put
5 something in there just to make sure that every
6 high level threat -- well, every threat, but I
7 would just particularly say every high level
8 threat is reviewed in a timely manner?

9 MR. RHODES: We could probably develop steps
10 to make a quick determination as to whether or
11 not that's happened and then do the deeper dive
12 looking at all the other attributes and a sample
13 of those. Because right now between resources,
14 and, again, some of the availability of
15 documentation, it either delays or prohibits us
16 from being able to do the full 100 percent
17 review.

18 MS. FERTIG: And, Dave, I wasn't speaking so
19 much about the audit committee, but I would think
20 in this process that automatically if something
21 is not done within the one day that it's supposed
22 to be done on these high level threats there
23 would be a list of those and some kind of plan in
24 place to cure the problem. I don't know why we
25 have to wait for an audit to find out that 11

1 percent of the samples, and it could be higher if
2 you looked at them all, were not done within the
3 timeframe specified.

4 MR. RHODES: And to Mr. De Meo's earlier
5 point is that there could be motivation in
6 different situations for management to give a
7 pass because of the things that you described.
8 And I don't know that we could rely on that
9 information, but we still could establish some
10 audit steps to ensure that we look at 100 percent
11 of the highs just to determine if they were
12 timely reported, even though we wouldn't go
13 through the details that we would of all the
14 others that we'll be looking at in these two
15 reports today. That's something that we could
16 talk about. But at the moment I think that
17 that's what our resources would allow us to do if
18 it's the will of this committee to have that kind
19 of information available audited as opposed to
20 simply in a management report.

21 MS. FERTIG: Yeah, and I would also say that
22 at a management level if they're not being done,
23 are they -- what are you doing at a management
24 level if you find these reports are not being
25 done within 24 hours?

1 DR. LYNCH-WALSH: Okay. Anything else?
2 Because then I have Matt ready to go.

3 MS. FERTIG: I just wanted to add, Nathalie,
4 that Teams is a much better format. Not only are
5 you getting the recording, but the audio is
6 wonderful.

7 DR. LYNCH-WALSH: Oh, good. Yeah, I'm trying
8 to get on Teams.

9 MS. ARCESE: Do you want an answer to that
10 question?

11 MR. DE MEO: Can we get an answer?

12 DR. LYNCH-WALSH: Oh, sorry. I was
13 distracted trying to get on Teams. Yes, go
14 ahead, and then Matt.

15 MS. PUNZI-ELABIARY: Okay. So I have 11 --
16 sorry, 10 people that work with me going through
17 the threat assessments. So they're not deemed
18 high until the team meets. So the chair can't
19 necessarily identify a high level concern without
20 referring to the full team. The delay could be
21 where the state or there may be a delay in the
22 notification to the chair and that delays the
23 process or it's a court ordered BTA for an arrest
24 that the school was not aware of. So we try to
25 catch them. But by the time they are entered

1 that's when my team starts unless we are notified
2 via Teams, because we have a Teams channel that
3 we watch and advise a BTA is required, for this
4 incident a BTA is required and you need to do the
5 intake form. So when we're aware, those are
6 typically in compliance as far as entered within
7 24 hours. But if my team is not aware and we're
8 working off of the intake form or the event being
9 open in Focus, currently, that's where at that
10 point it's already delayed. So then it's a
11 conversation with the chair, this should have
12 been -- and the principal, that this was not
13 entered and it's out of compliance and we
14 document all of that when we speak to the school.

15 DR. LYNCH-WALSH: Mary, does that answer your
16 question?

17 MS. FERTIG: Well, actually, it raises
18 another one. If that's the case, if you've got
19 documentation of all of them, is the number of
20 incidents where this has happened greater than
21 the 11 percent of the samples?

22 MS. PUNZI-ELABIARY: Yes.

23 MS. FERTIG: Thank you. All right. So we
24 need to look at how to resolve that. Thank you.

25 DR. LYNCH-WALSH: Okay. Mr. Friedman?

1 MR. FRIEDMAN: So, you know, obviously,
2 manpower is of concern with how to go over the
3 threat assessments, but, you know, I think
4 looking at the high threat assessments is a good,
5 you know, start, but keep in mind earlier you had
6 mentioned that some of the mid level ones had
7 then been upgraded to high ones, so we can't
8 necessarily ignore those. You know, there needs
9 to be focus on those, too, because they could be
10 miscalculated and put on a lower level when
11 really they should be at a higher level. So, you
12 know, just something to consider as well.

13 MS. PUNZI-ELABIARY: So to that point, I will
14 add that the district team as we review our BTA
15 data we have identified other students that may
16 not have a high or a medium, they may have
17 multiple low level and we discuss that as the
18 district team and provide support. So I have on
19 my district team we have mental health
20 professionals, we have law enforcement officers,
21 we have educators. So we do watch those. I
22 just, you know, we are required by state rule to
23 go through every high, but we definitely cover
24 more than just the highs when we meet.

25 MS. PRITYKINA: This is actually -- we didn't

1 do that in our report. As I explained earlier,
2 when we pulled the reporting we go with all the
3 high levels and then if they change to the medium
4 we did actually identify that in the last audit.
5 Because we pulled the data after the fact, so we
6 have all the information in the data.

7 MR. FRIEDMAN: Right. No, I was just saying
8 like in terms of if there are highs that went to
9 mediums, there are mediums that actually should
10 be highs, as well, so the vice versa of those.

11 MS. PRITYKINA: Okay. Got it.

12 DR. LYNCH-WALSH: Okay. There we go, Mr.
13 Medvin?

14 MR. MEDVIN: A brief question. I notice that
15 there's a couple references where there were some
16 difficulties in obtaining some of the information
17 due to changes in the system. My question is,
18 has that all been resolved so at this point the
19 access to all the information and reports is much
20 more efficient?

21 MS. ARCESE: So keep in mind this is EdPlan.
22 So EdPlan is no longer. So the issues of
23 getting -- we worked with the IT department who
24 was tasked to work with the vendor. When he
25 realized that there was information missing or

1 not provided to us from some sort of data dump
2 they provided us originally we went back to the
3 IT department and requested more information.
4 There were delays in trying to get that
5 information, but we did get it. There are still,
6 like some of the things that we depended on were
7 like date and timestamps by certain members of
8 the district within EdPlan that wasn't initially
9 provided, but we did have enough information.
10 Luckily, we did start before EdPlan went down so
11 a lot of the attributes that required that
12 concentration and understanding, what took place
13 was done prior to the system going down. But the
14 BTA notes were the biggest component that we had
15 been missing. We requested it, they provided it
16 eventually, and now it is also available to
17 schools as well as it's now uploaded in Focus.
18 So IT was very instrumental in helping us get
19 that information.

20 MR. MEDVIN: So going forward the next audit
21 is going to be a lot easier.

22 MS. ARCESE: No, because now we have Focus.
23 So now we have to understand how Focus was built
24 and what attributes -- there is just going to be
25 a whole new process. And this is what happens

1 when they are changing software; right? So we
2 have to now look at what Focus's availabilities
3 are, what data is available, what date and
4 timestamps, who perform those tasks, because
5 that's also very important to understand, who
6 within that team performed this task. And so
7 it's going to definitely take us time. So that's
8 why I say there's, if we had the documentation
9 readily available -- as of right now it's not a
10 requirement that they be uploaded, it's
11 recommended. So we are hoping that that becomes
12 a requirement so that we're not having to
13 continuously request documents and we could help
14 this process by being able to get through some of
15 these things a lot quicker. So those are just
16 areas of concerns that I know we're walking into
17 as we start pulling data for the next audit.

18 We are delayed. I don't know if the audit
19 committee's aware, but we did lose two of our
20 auditors in this area at the very beginning of
21 this process. So we had to pull other resources
22 from the office to help us complete these two
23 audits. We have now filled those positions. We
24 have been training. As you know, it takes time,
25 especially with this program it takes time for

1 them to get trained, understand what they're
2 doing, guide them through a lot of these
3 processes. But we're getting there and we're
4 trying to get those reports out for this fiscal
5 year to the audit committee as quickly as
6 possible.

7 MR. MEDVIN: Thank you.

8 DR. LYNCH-WALSH: Okay. So thank you.

9 I had that as a question and now I'm glad we
10 got clarity that we're talking about the EdPlan
11 to Focus migration. Because that's going to be a
12 problem for a while.

13 All right. So if there's no other comments
14 on number 7, I need a motion to transmit
15 Behavioral Threat Assessment Process for School
16 Year 23-24.

17 MR. MAYERSOHN: So moved.

18 DR. LYNCH-WALSH: Moved by Mayersohn.

19 MR. MEDVIN: Second.

20 DR. LYNCH-WALSH: Second by Medvin.

21 Any further discussion?

22 (No response.)

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

25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: Okay. Motion carries.

4 Item number 7 is transmitted.

5 Now we're up to item number 8, the OCA
6 Behavioral Threat Assessment - Student Support
7 Management Plan for School Year 23-24 Q4.

8 Are there any questions?

9 I know, Mr. De Meo, yours were for both,
10 essentially.

11 MR. DE MEO: Correct. Are we saving any
12 money by taking this process inhouse?

13 MS. ARCESE: Considering you were going to be
14 charged -- I think it was over 300,000, I
15 believe. So I haven't done a cost analysis, but
16 we're producing more reports, more information.
17 We're able to work with the district. In my
18 opinion, we are. But I could do a cost analysis
19 for you, if you'd like?

20 DR. LYNCH-WALSH: That would be great.

21 MR. DE MEO: Yeah, that would be. And I know
22 this is not the case but no one has been the
23 recipient of any pressure from anyone about these
24 reports; have they? You would report that to us;
25 right?

1 MS. ARCESE: I'm sorry, can you repeat your
2 question?

3 MR. DE MEO: Has any -- has anyone tried to
4 exert any pressure on your team or your team with
5 regard to the behavioral threat management?

6 MS. ARCESE: Not that I'm aware of; no.

7 MR. RHODES: And none that I'm aware of
8 either.

9 MR. DE MEO: Okay. Thank you.

10 DR. LYNCH-WALSH: Okay. Any --

11 MR. MAYERSOHN: Motion to transmit.

12 DR. LYNCH-WALSH: Was your hand up?

13 MR. FRIEDMAN: Oh, no. Sorry. Sorry.

14 DR. LYNCH-WALSH: All right.

15 MR. MAYERSOHN: Motion to transmit.

16 DR. LYNCH-WALSH: Okay. Mr. Mayersohn has
17 made a motion to transmit item number 8,
18 Behavioral Threat Assessment - Student Support
19 Management Plan for School Year 23-24 Q4.

20 MR. TURSO: Second.

21 DR. LYNCH-WALSH: Seconded by Turso. Any
22 further discussion?

23 (No response.)

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

25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: Okay. Motion carries
4 unanimously. We are now up to item number 9, the
5 Carr Riggs Ingram Caps, Gowns, Announcements and
6 Diplomas Second Follow-Up Forensic Analysis
7 Report. This was a follow-up that we actually
8 requested. I think our timeframe was December,
9 so this is pretty close to that. And we have --
10 we have a public speaker on this item.

11 MR. HASSUN: Good morning everyone, members
12 of the audit commission. My name is Armando
13 Hassun, thank you for the opportunity to address
14 you on behalf of Jostens. I'm here as counsel
15 for Jostens. Jostens takes immense pride in
16 their longstanding partnership with Broward
17 County Public Schools and in their role in
18 celebrating the achievements of students across
19 the district.

20 As reflected in the latest forensic analysis
21 report Jostens has demonstrated consistent
22 compliance with the terms of agreement at Fiscal
23 Year 22-204 in key areas, ensuring transparency,
24 value and high quality service to the district
25 and its students.

1 Specifically, we'd like to focus on pricing
2 compliance, data retention and reporting, support
3 and transparency and commitment to training. For
4 pricing compliance Jostens provided caps, gowns,
5 tassels and medallions at the agreed pricing of
6 \$30 including taxes for the school year 2023 and
7 2024. This was verified through the audit with
8 no exceptions noted. Additionally, all three
9 items outlined in the agreement, such as honor
10 cords, faculty regalia and valedictorian and
11 salutatorian medallions were provided as
12 required. As to data retention and reporting
13 Jostens fulfilled data retention obligations by
14 maintaining and providing requested documentation
15 related to BCPS and parent/student purchases for
16 the school year. Although a reporting delay was
17 noted for certain periods, they submitted
18 detailed cumulative reports covering student
19 purchases. As to support and transparency,
20 Jostens took proactive steps to ensure school
21 personnel were informed about their options.
22 This included providing clear documentation, free
23 item order forms and responsive customer service
24 to facilitate efficient operations and maintain
25 alignment with agreement requirements. Lastly,

1 with commitment to training, Jostens collaborated
2 with BCPS to ensure that all aspects of agreement
3 FY22-204 were clearly communicated to school
4 personnel. This was supported by PWS and
5 teaching and learning division training sessions
6 and resources which were available both on-line
7 and in person. The report also highlights areas
8 where systemic issues in tracking and monitoring
9 were identified. Jostens is committed to working
10 with BCPS to enhance these processes and further
11 strengthen compliance. Jostens' unwavering focus
12 remains in upholding the trust placed in them and
13 on providing exceptional service to Broward
14 County Public Schools.

15 Thank you for allowing Jostens and myself to
16 reaffirm our commitment to the district and the
17 students.

18 DR. LYNCH-WALSH: Okay. Thank you.

19 MR. HASSUN: Thank you.

20 DR. LYNCH-WALSH: Does anyone have any
21 questions or comments on the audit committee?

22 (No response.)

23 DR. LYNCH-WALSH: Okay. On this one on page
24 28, number 17, there is a comment, Original
25 Effect: BCPS may have been overcharged by Chuck

1 Puleri and Associates, Inc., Herff Jones and
2 Jostens. We resolved that in prior periods
3 Jostens didn't. That's been resolved. And this
4 item is identified as resolved. But from the
5 Herff Jones perspective the two prior reports,
6 which I painstakingly went through, there is a
7 matter of the 16,000 that I believe staff
8 management was looking into trying to resolve,
9 which would be challenging if you don't have a
10 current contract. Because the proposed treatment
11 was something in-kind, which suggests you have
12 some sort of relationship with the vendor. So as
13 of our last -- the original -- the first time
14 there was an audit we went from something like
15 63,000 to 16,000. And I don't necessarily see
16 the 16,000 and I'm concerned that this is saying
17 it's been resolved. Because if you're trying to
18 resolve something, that means it's not resolved.
19 If your last -- if the update prior to this said
20 that they're trying to resolve the issue with
21 Herff Jones management, then, to me, it's
22 unresolved, but that's just my interpretation of
23 the word resolved and unresolved.

24 So where are we with that?

25 And then I also noticed in DemandStar that

1 it's under -- this contract is under evaluation
2 and Herff Jones has been added, but there's no
3 board date for when the contract would go to the
4 board.

5 So two questions. Where are we on the
6 16,000? And when will that be going to the
7 board, since in DemandStar it says it's under
8 evaluation? That would be a pending contract
9 where we added Herff Jones.

10 MR. RHODES: Would you like me to address the
11 16,000 part first and then Procurement can talk
12 about the second part of your question?

13 DR. LYNCH-WALSH: Sure. We could -- let's go
14 in order and I think we're going to have to
15 circle back.

16 MR. RHODES: So in addition to what I'm going
17 to say and after the Purchasing folks provide
18 some input, I'm going to hand this all over to
19 Ben Kincaid from CRI to provide --

20 DR. LYNCH-WALSH: Now you're not talking into
21 your microphone.

22 MR. RHODES: I usually make it sound like
23 it's distorted. I apologize.

24 So on the same day that the engagement letter
25 for the second follow-up audit was -- was sent to

1 us from CRI there was an email that was sent out
2 by our former COI, Dr. Joe Phillips, and it was
3 very short, I was cc'd on it then, I was not as
4 aware of the situation then as I am now. But he
5 said, we are close to a settlement with Herff
6 Jones where they will do, as you mentioned, a
7 20,000 in-kind. I'm working with regional
8 superintendents to map out what that can look
9 like.

10 Again, as you mentioned, Herff Jones did not
11 have a contract at the time that statement was
12 made. Dr. Phillips ended up leaving in the
13 middle of June and I don't know exactly who that
14 settlement negotiation would have been handed off
15 to, but right now I do know that, based on -- and
16 this is another clarification I want to make,
17 beginning on page 44 of this report from CRI we
18 attached the DemandStar document for the
19 committee's review, but I just wanted to clarify
20 that that is not a part of CRI's report, their
21 report ends and then that document was added to
22 this for review from the committee.

23 So the idea of it is that there was an
24 initiative in place to retrieve those funds and
25 it was actually going to be in excess of

1 16,000-plus that's listed in the report. And
2 that, I will turn it over to Purchasing and then
3 we can, if it's okay with the chair, we can talk
4 to Mr. Kincaid.

5 DR. LYNCH-WALSH: Okay. Ms. Andreu?

6 MS. ANDREU: Good morning. Jennifer Andreu,
7 Executive Director Operations. Happy New Year.
8 Yes, that item that is now under evaluation is
9 tentatively slated for the Wednesday January 22nd
10 school board meeting. And if it does not make
11 Wednesday as an added item it will go to the
12 February board meeting. But we expect it to make
13 Wednesday.

14 DR. LYNCH-WALSH: Okay. So how -- so where
15 are the ongoing discussions? Because a year ago
16 the former chief auditor had -- there's a letter
17 to Joris from Dr. Phillips and it ends with --
18 and this was included in what we would have seen
19 in this first follow-up, this was the very last
20 page. So how would we be having discussions,
21 ongoing discussions with Herff Jones leadership
22 to come to a resolution, have the resolution be
23 an in-kind arrangement but have no -- how would
24 Herff Jones honor that if there's no contract?
25 Why was that the solution, as opposed to them

1 cutting a check for 16 grand?

2 MS. ANDREU: I was not part of those
3 discussions so I have no information on that.

4 DR. LYNCH-WALSH: Okay.

5 MR. RHODES: I'm currently trying to track
6 that as well, but in the course of the work that
7 Mr. Kincaid and his team did he may have a little
8 bit better understanding of that than I.

9 DR. LYNCH-WALSH: So since that's where we
10 left off and it's clear that there is an
11 obligation on the part of Herff Jones, how did
12 that factor into the contract? Because if it's
13 almost going to the board, I would imagine that
14 that would be part of your executive summary to
15 remind the board that we left off with Herff
16 Jones owing money and that there has to be some
17 mechanism by which the district can recoup that
18 money; correct?

19 MS. ANDREU: No, that is not part of this new
20 item. That is not part of the executive summary
21 that we are submitting to the board. This is a
22 brand new RFP. And, again, so that is not
23 included.

24 DR. LYNCH-WALSH: Okay. So I guess the only
25 way the board will be reminded, since we have so

1 many new board members who need to be brought up
2 to speed, is if we were to attach this letter,
3 the email from Dr. Phillips, and the prior -- the
4 original cap and gown audit that established the
5 liability, the reduced amount that establishes
6 the 16,000, this letter that clearly indicates
7 that there were ongoing discussions so that the
8 board -- so that there can be an agreement. I
9 mean, if you're about to enter into a contract
10 the board should be aware that there's an
11 outstanding obligation. Or maybe I'm not
12 understanding how outstanding obligations work.

13 MR. RHODES: May I respond to that?

14 DR. LYNCH-WALSH: Sure.

15 MR. RHODES: Attaching this to someone else's
16 item, I'm not certain that that would be
17 appropriate, but I would certainly be happy to
18 forward off this information to the board members
19 and make them aware of that.

20 DR. LYNCH-WALSH: No, no, I mean attach it to
21 -- remember, we're going to transmit this audit
22 and this audit is saying that number 17, which
23 used to be number 10, has been resolved. So if
24 you're a board member you're not thinking back
25 that, hey, Herff Jones owes us 16,000. So what

1 I'm saying -- I'm not talking about attaching it
2 to their item.

3 MR. RHODES: That was my misunderstanding.

4 DR. LYNCH-WALSH: No, I'm talking about
5 attaching the prior -- prior period information,
6 in particular, if nothing else, so that they
7 don't get too confused, the board, sending them
8 this letter from Joris -- I'm sorry, to Joris
9 from Dr. Phillips, that would include -- and,
10 actually, this is from Carr Riggs, the January
11 17th, 2024 Carr Riggs update, which includes the
12 letter, and then also that email that you just
13 mentioned. Those two items would then clarify
14 what's really going on in terms of the status of
15 the prior audit findings.

16 So if I need to make a motion to include the
17 1/17/24 CRI update --

18 MS. CARTER-LYNCH: Madam Chair?

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

20 MS. CARTER-LYNCH: While you go ahead can I
21 say something?

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

23 MS. CARTER-LYNCH: My question is -- it's a
24 fact that they owe us the money; right? Is that
25 a fact, that we're owed the money by Herff Jones?

1 MR. RHODES: It's my understanding it is or
2 Dr. Joe would not have been in negotiations with
3 them.

4 MS. CARTER-LYNCH: Well, my question is, this
5 can be resolved easily if they just write us a
6 check.

7 DR. LYNCH-WALSH: Okay. Friedman, then
8 Turso, then I'm being told Mary has her hand up.

9 MS. CARTER-LYNCH: Let me finish.

10 DR. LYNCH-WALSH: No, go ahead.

11 MS. CARTER-LYNCH: So is it possible for them
12 to just write a check and we not have to belabor
13 this for another two years before we get \$16,000?

14 MR. RHODES: Madam Chair, may I answer that?

15 DR. LYNCH-WALSH: Yes.

16 MR. RHODES: My understanding, and this is
17 anecdotal, I have not verified or confirmed this,
18 is that part of the reason that Herff Jones
19 wanted to work out an in-kind agreement to make
20 the district whole was because to write a check
21 would have been akin to an admission of some
22 wrongdoing with regard to the overbilling.
23 Again, I don't know that that's a fact, but
24 that's what I was given in the way of a general
25 update in my research of this as follow-up number

1 2 was completed.

2 I can do some additional factfinding and
3 follow up with the committee if the information
4 that goes to the board that the chair is
5 recommending doesn't automatically provide us
6 with an answer to that. Because at the moment I
7 do not know who or if anybody has picked up the
8 ball after Dr. Joe left during the process of
9 settlement negotiations on this item.

10 So there's more questions than answers on
11 this and I wish I could give you a solid answer
12 on this, but I'd be happy to follow up.

13 MS. CARTER-LYNCH: Well, I would just suggest
14 that the cleanest way, this in-kind stuff just
15 kind of gets on my nerves, that's just me, I
16 don't know about anybody else. The cleanest way
17 to do that would be for them to just give that
18 money back. It's just that simple. That's just
19 Ruth Lynch's situation. I'm done.

20 DR. LYNCH-WALSH: Okay. I have Mr. Friedman
21 and then Mr. Turso and then Ms. Fertig.

22 MR. FRIEDMAN: Yeah, so I definitely
23 understand what you're saying Ms. Carter-Lynch,
24 that would be the cleanest way. Obviously, they
25 don't want to do it that way. So, one, why

1 wouldn't it be in the contract going forward, at
2 least, okay, you owe us this like-kind thing? I
3 mean, I know it's a new negotiation, a new
4 contract, but my concern is that it's listed as
5 resolved. Resolved to me means completed. So,
6 yes, there was some type of agreement, but that
7 was a year and a half ago and nothing has
8 happened. So there's -- it's on pace to be
9 resolved, but it's not. And so I think that's
10 the concern that I had with the report, that
11 something's listed as completed, but it's not.
12 So, you know, if it's in the contract, fine,
13 then, yes, and they're signing it, then at that
14 point it would be resolved, but right now it is
15 not resolved.

16 DR. LYNCH-WALSH: Okay. Mr. Turso? And if
17 BECON I'll share my screen just to show everybody
18 where we left off here. That's the last page of
19 the prior update. The district is currently
20 conducting ongoing discussions with Herff Jones
21 leadership to come to a resolution of these
22 amounts. The next piece would be the email from
23 Dr. Phillips.

24 Yes, Mr. Turso?

25 MR. TURSO: Thank you, Madam Chair.

1 So I have a couple of questions here that are
2 extremely disturbing with this vendor and I want
3 to know how they relate to number 17 in this
4 document. This is the same vendor, correct me if
5 I'm wrong, that back in 2023 Broward County
6 Public Schools had to issue a demand letter for
7 \$300,000; is that correct?

8 MR. RHODES: Jennifer?

9 MS. HARPALANI: No, it's not the same vendor.
10 And I will have Ben add to it.

11 DR. LYNCH-WALSH: Is that because it's Chuck
12 Puleri?

13 MS. HARPALANI: Yes.

14 DR. LYNCH-WALSH: Okay. Because it's Chuck
15 Puleri.

16 MR. TURSO: Okay. But they were the sole
17 vendor for Herff Jones.

18 DR. LYNCH-WALSH: Right. But technically
19 everyone's going to jump on, it's not the same
20 company even though Chuck Puleri -- technically,
21 yes.

22 MR. TURSO: So did we ever -- I don't
23 understand why we're rewarding this vendor. It's
24 clearly a shell game that they owe the money.

25 Did we ever collect that 300,000, by the way?

1 DR. LYNCH-WALSH: I don't think, because --

2 MS. HARPALANI: No, legal did follow up with
3 Chuck Puleri and the company technically is
4 not -- you know, is not in business.

5 MR. TURSO: And now we're in a situation
6 where another let's call it facet of Herff Jones
7 owes us money, they don't want to pay the money
8 because more than likely as indicated it would be
9 an admission. So I guess the easy part is, does
10 Herff Jones sell something that nobody else
11 sells?

12 DR. LYNCH-WALSH: I think that's a rhetorical
13 question.

14 MR. TURSO: Do they sell -- does Jostens sell
15 the same stuff that Herff Jones does and has
16 Jostens ever had a history of owing us through
17 one entity or another 300,000, 16,000? I think
18 it should go on the record that it's clear, at
19 least to me, with nearly 40 years in business is
20 that the reason that they didn't want to pay the
21 16,000 they want to do it in like-kind is because
22 they want to stay in our -- in our graces to get
23 the bigger dollars for as long as possible.
24 Perhaps if they had just paid us the 16,000 we
25 could have kicked them. Although we didn't do

1 that after Puleri owed us 300,000 so we probably
2 wouldn't kick them out.

3 MR. RHODES: And, Madam Chair, if I can make
4 a recommendation? The person who has the
5 greatest level of detailed information in this is
6 the auditor sitting to my left who may be able to
7 answer some of these questions if we would be
8 able to give him a couple of minutes?

9 DR. LYNCH-WALSH: Well, first we're going to
10 go to Mary because most of these are kind of
11 management, what-is-management-doing questions.

12 MR. TURSO: It just seems mind boggling that
13 we keep doing the same thing.

14 DR. LYNCH-WALSH: I think it's very telling
15 that an item is going to the school board that
16 does not mention at all the outstanding amounts,
17 but Ms. Fertig?

18 MS. FERTIG: Yeah, I was just going to go to
19 another one if it's okay, but I can wait,
20 Nathalie, if you want me to. I want to talk
21 about number 13 on page 22 purchase of goods
22 without obtaining a purchase order. And the
23 payment for Internal Funds of these items as
24 opposed to --

25 DR. LYNCH-WALSH: Do you want to --

1 MS. FERTIG: So I can just wait on that if
2 you want to. I just am wondering why this
3 continues to go on and not be resolved and how
4 systemic this problem is.

5 DR. LYNCH-WALSH: Okay. Yeah, since all of
6 the other questions have to do with 17, yeah,
7 let's close that out and then we'll pop to your
8 question.

9 MS. FERTIG: Thank you.

10 DR. LYNCH-WALSH: So, Mr. Kincaid, do you
11 have any -- to me, most of this is not an audit
12 issue other than why is it listed as resolved.
13 Because management is choosing to not mention
14 this outstanding amount while going to Herff
15 Jones and then that would lose leverages. You
16 have leverage right up until you approve the
17 contract. But if you can add -- and answer or
18 address any of the concerns that were mentioned?

19 MR. KINCAID: Yes, Madam Chair. Just to add
20 clarification, so I'm looking at page 28 of the
21 report, finding number -- or item number 17, the
22 honor cord overbills. So just by way of brief
23 background, we prepared two separate reports back
24 in November of 2022 that were presented to the
25 board, one was related to Agreement 16-052N which

1 was with Chuck Puleri, the other was for
2 Agreement FY22-204, which was with Herff Jones
3 and Jostens at the time, which is the current
4 contract that's at issue here.

5 When we were asked to, engaged to do the what
6 I'll call the first follow-up which is the report
7 dated January 17th of 2024, which Madam Chair had
8 referenced earlier, in that report we had
9 reviewed item 17 and if you'll see there on the
10 top of item 17 that's that School Year 22 through
11 2023 status. We also listed that as resolved.
12 The reason why it was listed as resolved is we
13 were specifically looking at that specific school
14 year and determining whether or not there was
15 honor cord overbilling in relation to school year
16 22 and 2023.

17 The same applied to this second follow-up
18 which is school year 2023 through 2024. We were
19 specifically looking at the data specifically for
20 Jostens and whether there was any overbillings by
21 Jostens for this most recent school year. There
22 was no overbillings identified, particularly in
23 relation to the honor cords, and so we listed
24 that as being resolved. Not that the overbilling
25 situation with Herff Jones or Chuck Puleri was

1 resolved, but that the issue itself, the
2 underlying issue that there was overbillings to
3 the school district, that that did not occur in
4 either school year 22-23 or school year 23-24.

5 And then just to add some additional clarity,
6 in relation to the Chuck Puleri issue, Chuck
7 Puleri was a contractor for Herff Jones. The
8 agreement 16-052N, which is where the \$330,000 of
9 overbillings related to was related to Chuck
10 Puleri as a contractor of Herff Jones. That
11 agreement did not relate to Herff Jones.

12 When the issue started coming out with Chuck
13 Puleri, the agreement with Chuck Puleri went
14 away, Herff Jones came in as the vendor for
15 FY22-204. In that first year Chuck Puleri was
16 still servicing that contract on behalf of Herff
17 Jones.

18 When our reports came out in November of 2022
19 Herff Jones terminated their relationship with
20 Chuck Puleri and subsequently Chuck Puleri
21 dissolved his corporation. So I just wanted to
22 add that information to the document.

23 DR. LYNCH-WALSH: Okay. Yes, Ruth?

24 MS. CARTER-LYNCH: Yeah. You know, I keep
25 hearing people say Chuck Puleri worked -- was a

1 contractor for Herff Jones. Anywhere in the
2 world, whenever -- you have the responsibility to
3 be responsible for your subcontractors. Am I not
4 correct?

5 So, I mean, we're still trying to separate
6 that. Somebody needs to fix the issue and it
7 needs to be Herff Jones. That's just my
8 assessment.

9 DR. LYNCH-WALSH: And I think you can see
10 that no one is on board with -- and we get that
11 the overbilling for the honor cords, but the
12 thing is, that is a vehicle by which the 16,000
13 originated, because it used to be item number 10.
14 Then we had this update on January 23rd, 2023. I
15 think both things came to us at the same time.
16 And that one is where we got the 16,000, when you
17 guys did that update. It's at the end, there's a
18 table. We got to 16,325.66. And then the next
19 time around everything is resolved.

20 So there needed to be some other way to
21 highlight that because it kind of gets itself
22 buried, and then at the end of the day they're
23 going to the board with an item that fails to
24 mention this open amount.

25 So I think I mentioned wanting to transmit

1 this. I don't know -- I know Mary has -- we have
2 to get to number 13 and then before we transmit I
3 want to make sure we transmit this with all the
4 supporting documents that are necessary for the
5 board to make an informed decision. Because they
6 do not have to approve the contract. They could
7 amend the contract to include dealing with the
8 open item. They can do a lot of things either on
9 the 22nd or in February. And I am not a board
10 appointee. Most -- there's nine board members,
11 there should be, I think, eight appointees.
12 Please have a conversation with your board member
13 about this item so that they know to ask about
14 it. Especially if it pops up like a, you know,
15 unexpected bonus on the 22nd's agenda.

16 So, with that, let me go pull up number 13.
17 Mary, you wanted to ask about the purchase of
18 goods and services prior to obtaining purchase
19 orders.

20 MS. FERTIG: Yeah, actually, I'll just
21 include all of this together in the interest of
22 time. If you take all of these that are not --
23 that are still not resolved, have never been
24 resolved, 13, 14, 15, I'm scrolling down, 16 and
25 I think -- no, 16. So all of those. And it

1 starts with 13 which is not having prior
2 authorization. What is being resolved -- what is
3 the district doing to resolve these continuing
4 business practices? Purchase of goods prior to
5 obtaining purchase order; the inaccurate charges
6 allocations; inaccurate spending authority; and
7 insufficient review of purchase orders; what is
8 being done to resolve this? Because it seems to
9 be a continuing issue and I'm wondering beyond
10 caps and gowns how systemic it is.

11 DR. LYNCH-WALSH: Yes, Ms. Andreu?

12 MS. ANDREU: Thank you for the question. So
13 I can clarify because item number 13 was a domino
14 effect. So we went to the board for an
15 additional spend request and that was approved.
16 And the way that it was reviewed and utilized in
17 procurement we never went over the threshold
18 amount. However, when the audit was done they
19 went back and looked at, I think, the same dollar
20 amount in question now, the -- if it's 16,000,
21 and added that, which was charged under a
22 different number, added that back in. So that is
23 how it was over the threshold.

24 So, to me, it is a technicality. We are not
25 allowed to go over. We will be stopped. The

1 user department, Ms. Brown, would be notified as
2 soon as she gets close to her threshold that the
3 board has approved. This, again, was a gray area
4 because of the way it was coded two years ago.

5 MS. FERTIG: And that includes the purchase
6 of goods with Internal Funds instead of with BCPS
7 funds?

8 MS. ANDREU: I'm sorry. I didn't understand
9 your question. Can you repeat that?

10 MS. FERTIG: Well, reading down here it says,
11 CRI also identified eleven schools, and I'm
12 assuming those are high schools, user departments
13 purchased diplomas, diploma covers, certificates
14 with Internal Funds rather than BCPS funds. Is
15 that -- and it says it's separate from the
16 approved 515,000.

17 DR. LYNCH-WALSH: This is on page 23? Page
18 23; right?

19 MS. FERTIG: Yes, I'm sorry.

20 DR. LYNCH-WALSH: Okay. That's what Mary's
21 referring to.

22 MS. ANDREU: Which paragraph are you --

23 MS. LYNCH-WALSH: The last one on page 23.

24 MS. FERTIG: I'm sorry, last paragraph.

25 I just want to -- you know, this is for

1 23-24. I'm hoping when we see 24-25, which I
2 think it's really important that we see at the
3 appropriate time, that we're not going to see
4 these same purchasing issues -- these same issues
5 with purchasing.

6 MS. ANDREU: So I would like to state for the
7 record that this last audit I thought went very
8 well and we worked, as you heard the public
9 statement earlier, we've worked very closely with
10 Ms. Brown's office and with the vendor to rectify
11 and heed the advice from the previous audit.

12 So if you look at some of the items, in
13 particular one is .33 percent, .33. There's
14 another one that was mentioned where, I believe
15 it's item number 16, BCPS, and I asked for this
16 to be a recommendation and not an exception, but
17 it was made an exception, but we do not pay the
18 shipping costs. So an initial human error may
19 have been made in issuing that initial purchase
20 requisition, but it was corrected, self-corrected
21 and we never paid the shipping cost.

22 DR. LYNCH-WALSH: I'm sorry. What page are
23 you on?

24 MS. ANDREU: I'm on page 27, which was item
25 number 16 marked as not resolved. But if we

1 self-correct an issue, I'm not quite sure why
2 that's still an exception.

3 So I just want to be very clear that I
4 thought several improvements have been made,
5 again, based on the last audit that I was not a
6 part of and we worked very hard and diligently
7 again with the vendor and the end user to rectify
8 the past audit exceptions. Thank you.

9 DR. LYNCH-WALSH: Okay. Mr. Kincaid, because
10 I know sometimes non-accountants and certainly
11 non-auditors don't understand, sometimes audit is
12 confusing. Can you explain why that was still a
13 finding?

14 MR. KINCAID: Specifically in relation to the
15 shipping costs?

16 DR. LYNCH-WALSH: Yes.

17 MR. KINCAID: Yes. So in our review, and
18 this is particularly in relation to item number
19 16, which is, again, page number 27, we
20 identified six different purchase orders that
21 included shipping costs.

22 DR. LYNCH-WALSH: And we can have that up if
23 you guys can share my screen.

24 Sorry. Thank you.

25 MR. KINCAID: Those -- out of those six

1 purchase orders there were two, ultimately,
2 through discussion with PWS, that were self
3 corrected. There was four that were not
4 corrected and were still listed as purchase
5 orders. Ultimately the vendor, being Jostens,
6 did not inventory the district for those and
7 those PO amounts were still outstanding during
8 our review for those shipping costs. And by
9 virtue of that those purchase orders were, in
10 fact, issued with shipping costs meant that there
11 was insufficient review of those purchase orders.
12 And four of the six were still not resolved,
13 which is why we listed this as a continued
14 finding as it is similar to the finding that
15 existed in the first to follow-up as well as in
16 the original two forensic examination reports.

17 DR. LYNCH-WALSH: Okay. Thank you. That
18 satisfies my curiosity.

19 MS. FERTIG: If you could add the same
20 comments on 13, I'd appreciate it.

21 DR. LYNCH-WALSH: Wait. Hold on. I'm
22 hearing a voice from somewhere. You want him to
23 respond to why 13 --

24 MS. FERTIG: Okay. Yeah, Nathalie, I think
25 that was a good question you asked so I'm

1 asking --

2 DR. LYNCH-WALSH: The same for 13? Okay.
3 Why -- and that was on page 23?

4 MS. FERTIG: I mean, I've read the
5 explanation, I would just like him to say.

6 DR. LYNCH-WALSH: Right. Okay. And on page
7 22 Mr. Kincaid and 23.

8 MS. HARPALANI: I'm sorry, I just want to
9 have people go to pages 33 -- pages 33, 34, 35
10 because what Mr. Kincaid is speaking to is
11 referred, like, for example, finding number 13 is
12 referenced as finding number 2 on page 33 and the
13 updated department responses are on there. Same
14 goes with finding number 14, you know, the
15 subsequent --

16 DR. LYNCH-WALSH: Okay. But in the interest
17 of time we're going to do it this way where Mary
18 has asked the question and Mr. Kincaid can
19 respond and at some point we need to have a
20 discussion, if you have a finding follow it all
21 the way through. Because sending us to different
22 pages gets a little confusing, at least for me.

23 So, Mr. Kincaid, as far as number 13 still
24 being open, can you respond to Ms. Fertig's
25 question?

1 MR. KINCAID: Yes. So this is page 22 and
2 23.

3 DR. LYNCH-WALSH: Correct.

4 MR. KINCAID: So we identified 11 separate
5 invoices that were paid during the most recent
6 school year that were received by the district
7 prior to any purchase requisitions or purchase
8 orders being implemented. When that occurs the
9 process is supposed to -- there's a noncompliance
10 form that the district is supposed to fill out
11 and complete prior to the purchase order being
12 issued and prior to that invoice being paid. Out
13 of those 11 that were paid there was only three
14 instances where there's no compliance forms were
15 actually completed and filled out prior to the
16 payment of the 11 invoices that were, you know,
17 received prior to the purchase requisition or
18 purchase order being issued.

19 DR. LYNCH-WALSH: Okay. Give me one second.
20 When did you have to leave?

21 MR. MAYERSOHN: 11:00.

22 DR. LYNCH-WALSH: 11? Because we -- will we
23 still have quorum?

24 MR. FRIEDMAN: I have to leave at 11:45.

25 DR. LYNCH-WALSH: 11:45. So in the next 45

1 minutes we need to pass any motions and transmit
2 anything that needs to be transmitted. FYI,
3 everybody.

4 MS. FERTIG: And, Nathalie, can I just make
5 one last comment to Ms. Andreu. I think we all
6 recognize the number, you know, that you've made
7 great strides, this audit looks so much better
8 than what we originally saw. And so I did want
9 to make that comment as we're moving to transmit
10 this.

11 I don't know if anybody has any other
12 questions, but I just still have some concerns
13 about that one section. It sounds like you're
14 moving quickly to resolve them, and, hopefully,
15 next year's audit will look different or will
16 show them as resolved.

17 DR. LYNCH-WALSH: Okay. All right. So we're
18 losing Mr. Mayersohn, we still have quorum.

19 Any other questions, comments or concerns
20 before I make a motion or I guess the motion to
21 transmit happens?

22 (No response.)

23 MS. LYNCH-WALSH: Okay. Because my motion
24 would be to transmit the CRI Caps, Gowns,
25 Announcements and Diplomas - Second Follow-Up

1 Forensic Analysis Report to the board with prior
2 CRI updates from 2023 and '24 and Dr. Phillips'
3 email regarding the open \$16,000.

4 MR. RHODES: Madam Chair, may I ask for some
5 clarification?

6 DR. LYNCH-WALSH: Wait. Before we discuss I
7 need a second.

8 MR. NAYLOR: Second.

9 DR. LYNCH-WALSH: Okay. Seconded. So moved
10 by me, seconded by Lew.

11 Okay. Discussion? Yes, Mr. Rhodes.

12 MR. RHODES: So when Mary's asking for the
13 24-25 follow-up on this I'm trying to tie this
14 together for clarification with a point you made,
15 which is keeping the items together in line,
16 meaning whether it's management responses
17 following the recommendations as well as if there
18 is any, in this case, collapsing of findings from
19 two separate reports that had sufficiently
20 similar findings and recommendations, I just want
21 to clarify so I know how to make sure that I give
22 them instructions when the next audit happens of
23 this that we see to it that we have all the
24 necessary information from the follow-up.

25 DR. LYNCH-WALSH: Per finding.

1 MR. RHODES: Through the recommendation and
2 the management responses so everything is in one
3 area at a time.

4 DR. LYNCH-WALSH: Right. Accounting and
5 audits are like one of the few places we rely on
6 people to be linear in thinking and not bouncing
7 all over the place. And when we're reading each
8 finding the idea is that everything we need to
9 know about it is in one place, as opposed to us
10 having to go elsewhere to go find updated
11 responses and all of that. Unless it's going to
12 be a table that clearly indicates that that's how
13 this is set up, which there isn't, so you would
14 have to just kind of keep reading, and reading,
15 and reading, and then mapping it all back. And
16 we're all volunteers.

17 Okay. So I've moved that we transmit this
18 report, the Caps, Gowns, Announcements and
19 Diplomas - Second Follow-Up from CRI report to
20 the board with the prior CRI update from 2023 and
21 '24 and email from Dr. Phillips related to the
22 open amount owed by Herff Jones to the district
23 of 16,000. It's been moved, seconded.

24 Any further discussion?

25 (No response.)

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

2 COMMITTEE MEMBERS: Aye.

3 DR. LYNCH-WALSH: Any opposed?

4 (No response.)

5 DR. LYNCH-WALSH: Okay. No opposed. Passes
6 unanimously.

7 And that concludes item number 9. Thank you
8 very much, Mr. Kincaid, Ms. Andreu.

9 And we're moving on to Internal Funds, which
10 is item number 10. It's the OCA Internal Funds
11 Audit of Selected Schools.

12 Short break everybody.

13 (Whereupon, a brief recess was taken.)

14 DR. LYNCH-WALSH: I believe we're all back.
15 We're ready to go.

16 All right. Next up now that we're back from
17 our short break is the Office of the Chief
18 Auditor Internal Funds Audit of Selected Schools.
19 Before we get started, there's usually a status
20 report that tells us, you know, how many are
21 being audited this year, where they are. We had
22 it last time.

23 MS. ARCESE: It's getting printed now.

24 DR. LYNCH-WALSH: Oh, okay.

25 MS. ARCESE: So everyone will have a copy of

1 it.

2 DR. LYNCH-WALSH: All right. I did see in
3 here that the, what you guys normally put in
4 about who, that list is in here. And so we have
5 8, 8 schools that were --

6 MS. CARTER-LYNCH: Yeah, 8.

7 DR. LYNCH-WALSH: 8? And of the 8 we have a
8 breakdown on page 3 of who's responsible for
9 those schools somewhere here.

10 Okay. So who is going to -- Ms. Arcese, is
11 this you or --

12 MR. RHODES: May I start this off? So we
13 received a late response that we wanted to make
14 sure that the record reflected for the Western
15 High audit in here. We had saved places for it
16 on page, I think it was like 55 or 59, but I just
17 wanted to let you know that we did receive those
18 responses and we -- do we have those --

19 DR. LYNCH-WALSH: So -- okay. To a point
20 that was made earlier, if you've completed audit
21 and you don't have a response, the fact that
22 there's no response, that's what's in the audit.
23 And now they're trying to give us a response the
24 day of our meeting?

25 MR. RHODES: Ryan, what was the date that

1 that was sent.

2 MR. SMITH: The 14th.

3 MR. RHODES: The 14th.

4 DR. LYNCH-WALSH: Well, even two days,
5 because we don't have it yet. These were sent --

6 MR. RHODES: It would be -- it would be my
7 preference to include it and incorporate it in
8 there because it does belong in there regardless
9 of if it was late. I think the fact that we have
10 one in time for the audit committee to review
11 would be something that we should consider
12 amending this at the same time that we transmit
13 it.

14 DR. LYNCH-WALSH: Okay. I don't know that
15 it's going to help any because there's repetitive
16 things in here.

17 Which set of bulletins is it that -- this
18 keeps mentioning standard practice bulletins.
19 Which is the one that was being updated that we
20 haven't heard -- and Cherry Bekaert?

21 MR. RHODES: That would be a question for --

22 DR. LYNCH-WALSH: Was it standard or business
23 practice bulletins.

24 MR. SMITH: Standard practice.

25 DR. LYNCH-WALSH: Okay. So is standard

1 practice bulletin I-305 updated?

2 MR. SMITH: I-305 is in process.

3 DR. LYNCH-WALSH: And -- okay. Well, we'll
4 see how that comes into play as we go through
5 this.

6 Okay. Anyone want to start asking -- this is
7 not our first Internal Funds audit. Anyone have
8 questions, comments or concerns? Because I've
9 got one or two.

10 (No response.)

11 DR. LYNCH-WALSH: Okay. I will start.

12 I made myself a note because one of the
13 recurring themes that I seem to be seeing in here
14 is going back to that policy about follow-up from
15 management. What seems to be happening is the
16 vehicle by which the activities of staff are
17 being monitored is these audits, which is not the
18 purpose of an audit. Because the people that
19 should be monitoring staff, meaning staff, other
20 staff, are not monitoring what is happening. And
21 so the time -- it becomes a repeat finding
22 because there's no mechanism to monitor anyone's
23 activities even though we have a policy. So,
24 hopefully, Policy 1003 will come into play for
25 these findings.

1 So to begin, 6 out of the 8 are coming from
2 schools that are under the Business Support
3 Center, which amounts to 75 percent. It is what
4 it is. Atlantic Technical College is the first
5 school on the list. On page 5, and this is --
6 well, actually, this one is a little bit
7 different. On page 5, because they had a --
8 during our review of disbursements it was noted
9 that the school paid an invoice in the amount of
10 9,902 for Support Plus software subscription via
11 an automated clearinghouse transaction, so ACH.
12 And it was signed by the principal in 2014 and
13 then it just kept automatically renewing.
14 There's a reason why you don't want to do this in
15 your private life. And it just kept renewing
16 year in, year out.

17 So my first question is, has this been an
18 exception before? Because if it's been getting
19 automatically renewed for 11 years or 10 years
20 has this been an exception before?

21 MS. ARCESE: Not that I'm aware of.

22 DR. LYNCH-WALSH: Okay. What exactly is the
23 Support Plus software for?

24 MR. RHODES: Ms. Gouldbourne?

25 MS. GOULDBOURNE: We're not sure. And I

1 don't know if it was actually in use. The
2 principal said or the director said that once
3 they saw this, this was actually a cancelation
4 and they had to make a payment for it. So I
5 think it was made obsolete by another software
6 that the district had implemented.

7 DR. LYNCH-WALSH: The 9,000, is that an
8 annual amount?

9 MS. GOULDBOURNE: Yes.

10 DR. LYNCH-WALSH: Automatically renewed. So
11 9,000 each year was coming out of this -- out of
12 Atlantic Tech. Okay. How does that relate to
13 the purchasing policy; which funds was this
14 coming out of; and has this the been same
15 principal this whole time are my next three
16 questions.

17 MS. GOLDBOURNE: I don't believe it was the
18 principal who actually signed the initial
19 contract.

20 DR. LYNCH-WALSH: So it's a different
21 principal now?

22 MS. GOULDBOURNE: I believe so.

23 DR. LYNCH-WALSH: Okay.

24 MS. GOULDBOURNE: The other question was
25 which fund?

1 DR. LYNCH-WALSH: Which fund; yeah.

2 MS. GOULDBOURNE: I cannot remember which
3 actual account this came out of in the internal
4 fund accounts. And the last question was? I can
5 look that up for you. And your other question?

6 DR. LYNCH-WALSH: So as far as
7 purchasing policy -- I'm trying to understand how
8 you can have 9,000 coming out of a school,
9 granted, it's Atlantic Tech where, you know,
10 money is no object, I guess. But \$9,000 can do a
11 lot for one student, for a number of students,
12 and that was just coming out of their account for
13 something that they may not have even used or
14 needed?

15 MS. GOLDBOURNE: Correct.

16 DR. LYNCH-WALSH: Okay. Don't they look at
17 their budget? How was that missed is -- there's
18 a lot of follow-up here.

19 MS. GOULDBOURNE: Right. I think Atlantic
20 College has about 80 million in disbursements and
21 receipts a year. So in the grand scheme of
22 things the movement from their accounts are quite
23 large and it takes a lot to create a change in
24 fund balance that we would review. This popped
25 out because of the ACH payment.

1 DR. LYNCH-WALSH: And I see that that's been
2 fixed, so that going forward -- going forward
3 that should no longer be an issue. But that
4 just, I'm still trying to understand, are there
5 no reconciliations? They don't -- again, don't
6 they review their budget on a regular basis? I
7 thought they did that annually, at least.

8 MS. GOLDBOURNE: That would be a question for
9 the principal and their bookkeeper.

10 MS. ARCESE: Are you referring to the budget
11 versus internals? Because that's two different
12 processes.

13 DR. LYNCH-WALSH: Whichever. Don't ever hang
14 me on semantics, because I'm not a principal.
15 I'm saying, basically, how do you not know you're
16 spending nine grand a year on something you don't
17 need at a school level, regardless of what
18 process we would use to determine that? Even a
19 penny can matter, especially if it indicates
20 something that's going wrong that's bigger than a
21 penny. But they're looking at a budget, they're
22 planning, and they can just you lose nine grand
23 at a school level. This isn't at a district
24 level. This is -- again, I know it's Atlantic
25 Tech, okay, but from a management perspective do

1 we have anything that -- because we just talked
2 about standard practice bulletin. Is there
3 anything in the purchase policy or the standard
4 practice bulletin that should have caused them to
5 catch this?

6 MS. ARCESE: So the principal has to, every
7 year, and correct me if I'm wrong --

8 MS. GOULDBOURNE: So principals should not be
9 signing contracts that are more than one year.
10 So part of the purchasing problem with this is
11 that it's an ongoing reoccurring contract. So
12 that's part of the purchasing issue.

13 MS. ARCESE: But the ACH wasn't every single
14 year, so there would have been a disbursement of
15 a check?

16 MS. GOULDBOURNE: It would have been
17 disbursement of a check. It came out of -- yeah,
18 it came out of an account called person view,
19 which is their receipts from person view testing
20 that they get. And that's the account that it
21 came out of.

22 DR. LYNCH-WALSH: Person view?

23 MS. GOULDBOURNE: Person view. So person
24 view testing is kind of testing for all sorts of
25 certifications. And when they allow Atlantic

1 Tech to use their facility, there's a payment
2 that they receive, so that's part of how --
3 that's the account that they paid it out of.

4 DR. LYNCH-WALSH: And we don't -- can we find
5 out what this software was for? I mean, I get
6 that it was cancelled, but just in purely a
7 contextual thing. I see where they say they were
8 encouraged to do ACH. There's a lot wrong with
9 this. So we'll see where that goes.

10 MR. NAYLOR: Madam Chair?

11 DR. LYNCH-WALSH: Yes, sir.

12 MR. NAYLOR: Could we add to that question
13 whether -- when did the software stop being
14 useful? I know that they had a principal change
15 within the last two years, I think.

16 DR. LYNCH-WALSH: Yeah. When did they stop
17 using the software?

18 MR. NAYLOR: Yeah, when did it stop actually
19 being applicable to the functions for Atlantic
20 Technical College? It may have been an ongoing
21 thing and it may have still been used, it's just
22 a violation of the approval process.

23 DR. LYNCH-WALSH: Right.

24 MR. NAYLOR: It could be.

25 DR. LYNCH-WALSH: Right. So for this item,

1 finding out what it was, when it stopped being
2 useful, and how -- and you mentioned that from a
3 purchasing policy standpoint that should have
4 caught the issue. But those are some of my
5 follow-ups there.

6 And then the next one up is Cypress Bay.

7 MR. RHODES: Madam Chair?

8 MS. CARTER-LYNCH: I have something.

9 DR. LYNCH-WALSH: Oh, you have a question?

10 Sorry. Go ahead.

11 MS. CARTER-LYNCH: Piggybacking off of Lew's
12 question, what do -- what year did they stop
13 using it and were we still paying for something
14 that was not in use? And, if we were, how much
15 were we paying?

16 DR. LYNCH-WALSH: So those are all the
17 questions. The question, yeah, when did they
18 stop using it; when was it no longer useful; how
19 long were we paying for something; how much?
20 9,912 times how many years?

21 MR. RHODES: Madam Chair?

22 DR. LYNCH-WALSH: Yes, sir.

23 MR. RHODES: With regard to your request for
24 some follow-up information, I just wanted to make
25 the point that with Internal Funds audits we're

1 sampling funds and looking at them for compliance
2 with the standard practice bulletins and Red Book
3 requirements. It would not be our normal course
4 of action to look into and answer the kind of
5 questions that are being done in the course of
6 that normal audit. But to look at it from a
7 separate scope would be something that we could
8 do. I just wanted to let you know, this isn't
9 something that we would normally look at in the
10 course of an audit. We would be looking at and
11 finding, for example, the lack of compliance or
12 the violation by using this ACH account more so
13 than identifying what's the function; how long
14 was it used? Those things that as a -- I just
15 want you to have an understanding that per the
16 audit program for how we look at Internal Funds,
17 this isn't that typical thing that we would have
18 tracked down.

19 DR. LYNCH-WALSH: No, no, I get that. But
20 since the door has been opened, we're walking
21 through it and asking questions of management.

22 Okay. So that's on page 5. Then we start
23 with all the high schools and a recurring
24 theme -- although, again Cypress Bay has, before
25 we get to one of the recurring themes, on page 12

1 they talk about an examination of the trial
2 balance revealed that collections pertaining to
3 account 6591, Cambridge Assessment Testing, had a
4 beginning balance of 20,553.18 and an ending
5 balance of 44,080.77. Actually, I don't think
6 they were the only school that did this. So they
7 charged students to retake their Cambridge
8 Assessment exam. And if they were a no-show or
9 need to retake, so then what happened here is it
10 was paid by the school using the district general
11 fund budget and they were paid -- they were not
12 paid from the proceeds collected for that
13 purpose. So that's why that was a finding. And
14 in the response -- so they -- let's see,
15 recommendation, blah-blah, look at this, that and
16 the other. In the response, which is on page 16,
17 there is a response from the Business Support
18 Center at the bottom of page 16. It is important
19 to note that the remittance of retesting and
20 cancelled testing fees, processed through
21 Internal Funds, have not been remitted back to
22 the district in the recent past. The remittance
23 forms in use by Treasury did not include these
24 fees as an option, prior to our intervention.
25 For this reason, we expect other high schools to

1 be impacted by this issue as well.

2 Can you explain that statement, Mr. Smith?
3 Because you wrote the letter.

4 MR. SMITH: Absolutely. I think what we're
5 stating is that the audit function and BSC are
6 working better together. So as we get stronger
7 their ability to find things that have been
8 overlooked in the past also gets stronger. And
9 we've noticed a gap across the district where
10 these fees were residing in Internal Funds and
11 they are indeed supposed to be transferred back
12 to the district since the district covered the
13 original expense. So we worked with all of our
14 high schools, communicated this out, and,
15 hopefully, addressed this issue moving forward.

16 DR. LYNCH-WALSH: Okay. Hold on. So you're
17 saying across the district -- because I'm trying
18 to translate this sentence or two. So what that
19 translates to is, not just at Cypress Bay and a
20 couple of others where there is an account called
21 Cambridge Assessment Testing that is -- where
22 funds are collected for the purpose -- for a
23 specific purpose, but that fund is not the one
24 that's been paying Cambridge, it's been coming
25 out of the district general fund budget. You're

1 saying across the district everybody has been
2 doing this, paying it out of the wrong account
3 despite having an account that clearly is for
4 that purpose, and what I'm trying to understand,
5 because that's an error, it says Treasury did not
6 include these fees as an option prior to -- the
7 remittance forms in use by Treasury did not
8 include these forms as an option, prior to our
9 intervention. What does that sentence mean?

10 MS. ANDREU: This has been a district-wide
11 practice for several years. Hence, we will see
12 this probably come up in a majority of the high
13 schools as they continue to go through their high
14 school audits. So the intervention was that the
15 BSC works closely with Treasury and the regional
16 offices so that now everybody is aware. They
17 have revised the form. And now we are
18 transmitting those funds back. But this was an
19 oversight for several years that was not taking
20 place.

21 DR. LYNCH-WALSH: Okay. I'm still trying to
22 understand. So there's a trial balance with an
23 account called Cambridge Assessment Testing and
24 somehow those funds being collected were not the
25 funds being used to pay Cambridge. Why is that?

1 MR. SMITH: So the reason being is these
2 students pay the school directly and in order to
3 receive funds from the students directly that
4 will occur within Internal Funds student
5 activities. So even though the expense is
6 incurred by the district, we receive the funds
7 and then we remit the funds back to the district
8 to cover the expenses that were paid for by the
9 district.

10 DR. LYNCH-WALSH: The school receives the
11 funds from the students.

12 MR. SMITH: Correct.

13 DR. LYNCH-WALSH: Okay. And who's paying
14 Cambridge, the district?

15 MR. SMITH: The district; yes.

16 DR. LYNCH-WALSH: When you say "the
17 district", can you be --

18 MR. SMITH: From the budget.

19 DR. LYNCH-WALSH: No, who -- which
20 department?

21 MS. GOULDBOURNE: Teaching and Learning
22 Academics.

23 DR. LYNCH-WALSH: So the bill from Cambridge
24 is going to a central office, to accounts
25 payable?

1 MS. GOULDBOURNE: The schools receive -- I'm
2 sorry, through the Chair, the schools receive the
3 invoices for their particular schools.

4 DR. LYNCH-WALSH: And they're unable to pay
5 out of their Internal Fund.

6 MS. GOULDBOURNE: No, they paid it through
7 their budget. So this is a budget items, they
8 get the invoice, it comes out of their district
9 budget. Not all of them are retakes. Only the
10 retakes are charged. So if you have to retake or
11 you miss your initial one, then you have to pay
12 for it. So the retakes should be remitted back
13 to the district because the district also paid
14 for the retakes as well.

15 DR. LYNCH-WALSH: And there was no mechanism
16 to do that.

17 MS. GOLDBOURNE: There's a remittal form that
18 the district has.

19 DR. LYNCH-WALSH: Okay. Is that included in
20 here as backup, the remittance, the remittal
21 form?

22 MS. GOLDBOURNE: No.

23 DR. LYNCH-WALSH: Okay. Can we get that as
24 follow-up? Because, basically, what it sounds
25 like I'm hearing is, we had -- there was a

1 requirement to reimburse the district but because
2 it wasn't a line item on a form for years we just
3 haven't been doing that.

4 MS. ARCESE: So on the remittance
5 transmittals, and we can probably pull it up on
6 line if we have a chance, there are specific
7 areas that are identified for certain topics,
8 like before and after care is a big remittance.
9 I think that has its own remittal form.

10 DR. LYNCH-WALSH: Where is the form?

11 MS. ARCESE: Under Treasury.

12 DR. LYNCH-WALSH: Under Treasury? Okay.
13 I'll go there while you --

14 MS. ARCESE: So for remittances that are
15 generally recurring in the district either yearly
16 or monthly, they -- the treasurer's office has
17 created a drop-down menu in a specific area of
18 the remittance for those remittals to take place.
19 However --

20 DR. LYNCH-WALSH: Under Treasury where would
21 I find it?

22 MS. ARCESE: It could be --

23 DR. LYNCH-WALSH: If I could share my screen,
24 BECON? Here we go. Well, that's the treasurer's
25 office, so not there?

1 MS. ARCESE: Can you scroll down?

2 DR. LYNCH-WALSH: That's all I got there.
3 Let me go back.

4 MS. ARCESE: It may be part of our share
5 point.

6 DR. LYNCH-WALSH: Oh, okay.

7 MS. ARCESE: But it is referenced in the
8 standard practice bulletin as exhibits. But
9 there is a component in the standard practice
10 bulletin, I'm trying to find it, where remittance
11 is -- it directs staff that if there is not
12 something on the remittance transmittal that they
13 can always contact the treasurer's office or the
14 budget department for assistance in remitting
15 funds. So the mechanism's there with the
16 remittance transmittal, it's just there's no
17 written procedures, per se, for schools to really
18 understand that when they're collecting these
19 dollars or -- other than just remitting funds for
20 budgeted items. So I think it needs to be
21 clearly identified that any time -- and, again,
22 it's through the training component, that any
23 time there is funds that are paid that are
24 collected to offset budget expenses, those
25 dollars should be remitted to offset the expense

1 that was incurred by the district.

2 DR. LYNCH-WALSH: Okay. I don't want us to
3 run out of time before we transmit this. So I'm
4 going to move on to, the next issue was prom for
5 Cypress Bay. And, again, these are going to be
6 recurring themes to some extent.

7 The prom ticket price, I believe this is
8 where they got reimbursements from the other
9 classes. So did they get permission from the
10 other -- there's documented, we agree to do -- to
11 give -- to give this class -- and is this
12 included in the response? Because I see that it
13 says, blah-blah, recommendation.

14 MR. NAYLOR: I think there was.

15 DR. LYNCH-WALSH: The actual letter?

16 MR. NAYLOR: Not the letters, but I think
17 there was notes about it.

18 DR. LYNCH-WALSH: Yeah, I saw notes, but I
19 believe backup. So that's -- let's see,
20 additional support. And then sales tax, is sales
21 tax usually added to prom tickets?

22 MR. SMITH: So the district has received
23 conflicting information from the Florida
24 Department of Revenue in the past on what is a
25 taxable event and what is not. Receiving their

1 initial advice in writing, again, provided
2 another conflict. So the assistant director of
3 internal funds and I reached out to the
4 supervisor for the Florida Department of Revenue.
5 They did provide us another written explanation
6 that prom should not be a taxable event going
7 forward for us as long as we don't do any
8 additional expenses during the event. If it's a
9 ticketed event and all the costs of the event are
10 included in the cost of the ticket going forward
11 it will be a tax-free event.

12 DR. LYNCH-WALSH: Okay. If we were to look
13 at prom tickets in the past I suspect we were not
14 charging sales tax. I'm not sure how this
15 suddenly became a thing.

16 But parking, I wanted to harp on a bit.
17 Because, yes, that was one policy I was unaware
18 of, Policy 5307, which has to do with student
19 parking and a \$60 limit. So my first question
20 is, everybody knows you pay 60 bucks for a
21 parking decal. Where does the other 60 that you
22 pay to pick your spot and paint it go? Because
23 all of these schools do that. And I'm speaking
24 as a mother of a Western High School student, and
25 I have the receipts where we paid a total of 120.

1 So where's the other 60 going?

2 MS. GOLDBOURNE: Through the Chair?

3 DR. LYNCH-WALSH: Yes.

4 MS. GOULDBOURNE: I believe that second 60 is
5 a fundraiser.

6 DR. LYNCH-WALSH: Well, remember, this is all
7 you listed under fundraising.

8 MS. GOULDBOURNE: Right. But parking is
9 specific because we're renting a space, that's a
10 different -- that's why it goes into parking.
11 There's a different, I guess, allocation for
12 that. But the separate to that is, I guess, a
13 senior fundraiser for them to pick their spot and
14 to be able to paint it. What we've seen is that
15 that's a different fundraiser specifically for
16 the senior class.

17 DR. LYNCH-WALSH: And does that also go into
18 Internal Funds?

19 MS. GOLDBOURNE: It depends on the school and
20 where they allocate -- where they designated
21 those funds, what account those funds go into.

22 DR. LYNCH-WALSH: Okay. So I can tell you
23 that the receipt that I have for my child does
24 not, you can't tell which one is the district and
25 which one is the senior class. It does not --

1 MS. GOULDBOURNE: Both of them go to the
2 school.

3 DR. LYNCH-WALSH: No, I get -- what I'm
4 saying is, it is not clearly identified that
5 one is -- it's clear that one is for the parking
6 decal. And understand that you're not required
7 to pay to pick your spot and paint it, but if you
8 don't do that you're going to end up with a spot
9 in the hinterlands. So what they do is they have
10 you pick your spot and it's a whole big thing.
11 If you're a parent of a high school student who
12 drives you paid it at all of these schools.
13 Because I went and started asking around.

14 The point being, that gets us back to the
15 policy. It says you may not be charged parking
16 fees exceeding \$60 to park on a school campus.
17 And yet -- maybe they assume that if you can pay
18 60 -- you're driving a car and you can pay \$60
19 that it's no big deal to ask you to pay another
20 60 so that you can request a spot and have the
21 fun of painting your curb, but everybody's
22 comment that I've talked to is that it's
23 considered expensive.

24 So when we say a \$60 limit, was the intent to
25 have that be all and that would include first

1 come first serve? Because there are people that
2 do this in order. Or is it clear to everybody
3 that the other 60 is, in fact, a fundraiser? And
4 I ask this because when we get to Western it gets
5 a little muddy. Because at Western they
6 purchased 249 shirts for staff in the amount of
7 6,449. I was looking at this last night and my
8 daughter came over and she goes, what kind of
9 shirts were those? They're 25.89 each. I go,
10 good question, I don't know. Probably something
11 with their name or the school's name on it. And
12 that is part of the parking fees, which I thought
13 were supposed to benefit the kids.

14 So clarity on the first 60 and the second 60
15 in terms of the how it relates to the policy
16 would be helpful.

17 Yes, Mr. Rhodes.

18 MR. RHODES: Mr. Naylor had his hand up, but
19 I just wanted to let you know that Mary Fertig
20 also has her hand up in the Teams.

21 DR. LYNCH-WALSH: Okay. And Mr. De Meo --
22 wait, you have to leave at 11:45. Okay. So we
23 should transmit this. It's 11:38. And then we
24 can talk about it ad nauseam. I think we may
25 still have quorum even potentially after you

1 leave. But just to be safe.

2 Okay. Mr. Naylor?

3 MR. NAYLOR: My question is -- yes. Are
4 students required to pay the extra 60? No? So
5 it's optional.

6 DR. LYNCH-WALSH: In theory it's optional,
7 but everybody -- you know, most people do it.
8 Because if you don't do it your spot is, you
9 know, wherever.

10 MR. NAYLOR: At some schools, but other
11 schools there's not enough students to worry
12 about driving. I know at Northeast High School
13 their parking lot is three-quarters empty, so --
14 this occurs at certain schools.

15 DR. LYNCH-WALSH: Western, Cypress, MSD; yes,
16 absolutely.

17 Okay. So we covered that.

18 MR. NAYLOR: And Mary had her hand up.

19 MS. LYNCH-WALSH: Oh, sorry, and Mary. Mary?

20 MS. FERTIG: And I simply had my hand up.
21 There's so much to this audit, Nathalie. And
22 great job to the people who did it, but I just
23 wanted to just say maybe we need to have that
24 motion to transmit so we can get this sent to the
25 board.

1 MS. LYNCH-WALSH: Yeah. Well, you can't see
2 all my tabs. I'm just checking to make sure I
3 covered all of them.

4 MS. FERTIG: Yeah, I know, I had the same
5 thing, but I just figured maybe we just need to
6 get this one in. There's just a lot here, we
7 could probably go on for hours.

8 MR. RHODES: And Madam Chair?

9 DR. LYNCH-WALSH: Yes.

10 MR. RHODES: Just as a reminder, as you're
11 making the motion to transmit, I just wanted to
12 reiterate the fact that I would like it to also
13 include the Western High response.

14 DR. LYNCH-WALSH: Yes, I'm looking at that
15 now to see if there's anything -- so my issues
16 were, how did we not know that we needed to pay
17 back the district and whether the treasury not --
18 you know, treasury for was an issue or not, and
19 then getting clarity on what's being charged for
20 parking. Because while the second 60 is
21 optional, it doesn't come across that way. And
22 then what are they using it for? Because at
23 Western they used it for shirts and golf carts.

24 So this update mentions -- what's the
25 takeaway from this? I see that we're going to

1 pay back -- is this for the buses, the 21,401.11?

2 MS. ARCESE: Yes.

3 DR. LYNCH-WALSH: Okay. So then that one
4 will eventually close out, they're paying it back
5 in three -- well, over three years? Sort of like
6 the charter school settlement.

7 Okay. So -- all right. So we have that
8 update. So if we can get clarity on that parking
9 policy, that would be great. Because that's what
10 most of my tabs had to do with each school, bank
11 reconciliations.

12 MS. ARCESE: Are you specifically asking for
13 the additional \$60?

14 DR. LYNCH-WALSH: Well, there's a policy that
15 says you can be charged \$60.

16 MS. ARCESE: Yes.

17 DR. LYNCH-WALSH: So -- up to 60. And then
18 there were issues where they were overcharging by
19 a couple of bucks. I actually looked and noticed
20 that, I think Cypress there was a claim that the
21 sponsor didn't know that the fee was included.
22 And I'm looking at an email where it says 50 -- I
23 think it was under 60, what went out to parents.
24 So I'm not sure how the sponsor didn't know
25 because what went out to parents was clearly less

1 than 60 as far as what they were charging. So it
2 sounds like somebody didn't do what they were
3 supposed to do there.

4 But, anyway, to Mary's point, what -- if it's
5 60 and just so the board is aware, because most
6 students are feeling obligated to pay the second
7 60. And to make sure that if the second 60 is a
8 fundraiser for the senior class, that all of that
9 money, like they're not getting commingled, all
10 of that money is being used for the benefit of
11 the students.

12 MS. ARCESE: I think Ms. Gouldbourne, are you
13 aware? Do you know?

14 MS. GOLDBOURNE: I have seen that, but, like
15 I said, the second 60 is optional. You don't
16 have to pay that to get a parking place. That is
17 just if you'd like to decorate it. And from what
18 I have seen, it's separate, it doesn't go into
19 the same parking, the moneys are not --

20 DR. LYNCH-WALSH: It goes into a different
21 account?

22 MS. GOULDBOURNE: Yes. From what I have
23 seen; yes.

24 MR. RHODES: Madam Chair?

25 DR. LYNCH-WALSH: Yes.

1 MR. RHODES: And Ms. Gouldbourne, you can
2 clarify and verify this. My understanding is
3 that standard practice bulletin and the \$60 is
4 for the actual parking decal, so that is a
5 different thing than the \$60 for the specific
6 picking of a parking spot and/or decorating it.

7 MS. GOULDBOURNE: Correct. That \$60 is for
8 you to have a parking space and the decal for
9 that; yes.

10 MS. ARCESE: And they are tracked, so there
11 are numerical -- a lot times they actually have
12 an actual decal that they give the student. So
13 those are also tracked as well.

14 DR. LYNCH-WALSH: Right. My point being, if
15 you were trying to get the spot closer to the
16 exit versus the one that requires you to walk al
17 the way over here, that's where the other 60
18 comes in.

19 MS. CARTER-LYNCH: Can I ask you?

20 DR. LYNCH-WALSH: Yeah. Yeah.

21 MS. CARTER-LYNCH: Are you almost done?

22 DR. LYNCH-WALSH: I was going to make a
23 motion to transmit, but you have a--

24 MS. CARTER-LYNCH: I just wanted to say I see
25 that you and Mary both, you all go through the

1 documents with a fine-toothed comb, is there any
2 way possible that some of the things that -- and
3 they're pertinent, I get it, that we could get
4 answers to before we spend so much time on each
5 and every little item?

6 DR. LYNCH-WALSH: Well, like I said, it was a
7 recurring theme with the parking.

8 MS. CARTER-LYNCH: Oh, okay.

9 DR. LYNCH-WALSH: That's why I didn't mention
10 it for each and every school, because I started
11 noticing, we started with -- because they were in
12 order. So an executive summary that summarizes
13 all the -- you know, there are similar findings
14 across schools would be helpful. I only read
15 this last night, so --

16 MS. CARTER-LYNCH: Yeah. And I understand
17 that, but we spend a lot of time in the weeds.
18 And everybody's trying to go?

19 DR. LYNCH-WALSH: No, no, we're trying to
20 transmit this one so we can move on. The BTA
21 went on a bit more than -- but, you know, it's
22 important. So --

23 MS. CARTER-LYNCH: I'll come up with
24 something.

25 DR. LYNCH-WALSH: All right. So I need a

1 motion to transmit. This will be item 10, the
2 OCA Internal Funds Audit of Selected Schools.

3 MR. NAYLOR: So moved.

4 DR. LYNCH-WALSH: Okay. Moved by Naylor.

5 MS. CARTER-LYNCH: Second.

6 DR. LYNCH-WALSH: Seconded by Carter-Lynch.

7 Any further discussion?

8 MR. RHODES: Madam Chair, do you need to
9 amend the addition of Western High?

10 DR. LYNCH-WALSH: To transmit it with the
11 updated January 14th, 2025 response from Western
12 High School. Are you good with that, Lew?

13 MR. NAYLOR: Yeah.

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

15 COMMITTEE MEMBERS: Aye.

16 DR. LYNCH-WALSH: Any opposed?

17 (No response.)

18 DR. LYNCH-WALSH: Okay. Motion passes
19 unanimously. That's number 10. And we did get
20 the status report so we have that.

21 All right. Old Business, the Fund Balance
22 Motion. And, actually, before I move on, those
23 of you who have been on here for a while will
24 remember that when we did Internal Funds we would
25 have Teaching and Learning represented here.

1 What happened with that, Mr. Rhodes?

2 MR. RHODES: They were invited and we had no
3 response from two of the regionals. We had a
4 tentative from one of the other regionals. And
5 then we had a confirmed for another one of the
6 regionals who did not show up.

7 DR. LYNCH-WALSH: Okay. Thank you.

8 All right. So how many people do we have and
9 how many do we need for quorum? Because I think
10 we still have quorum. And we are on item 1, the
11 Fund Balance Motion, which we have responses from
12 both staff and from the state in terms of a
13 response to our request for guidance.

14 So we do have responses to both of those. We
15 have staff here to speak to that.

16 MR. RHODES: And, Madam Chair, I just wanted
17 to point out that there was a three-page document
18 that when we were having a meeting including MSL
19 audits and the accounting group that they offered
20 those three documents as a part of what's
21 supporting the information in the ACFR and I
22 wanted to make sure that we understood that that
23 was something that they offered up to the audit
24 committee and that we provided it promptly as we
25 received it.

1 DR. LYNCH-WALSH: Okay. But hold on. Let me
2 -- so the staff response, though, officially,
3 would be this letter from the chief financial
4 officer and then the response from the state.
5 What three-page thing are you referring to?

6 MR. RHODES: Hang on. My computer -- sorry,
7 my computer is not showing what I'm trying to
8 pull up. Hold on one second, please.

9 DR. LYNCH-WALSH: And do we have the response
10 from the state in here?

11 MR. RHODES: We do have the --

12 DR. LYNCH-WALSH: Is that attached and I'm
13 just not able to find it?

14 MR. RHODES: Hold on. So we have a December
15 12th, 2024 letter from chief financial officer
16 Romaneir Johnson regarding the charter school
17 settlement. That was one of the attachments.
18 And the other attachment was the information that
19 came from the state auditor general pursuant to a
20 request that you had made from them.

21 DR. LYNCH-WALSH: Okay. And does everybody
22 have the response, the email from the state? I
23 know they were sent electronically. Do you guys
24 have it?

25 MR. RHODES: Just so that there is no

1 confusion for anybody who may not have seen it,
2 they were put together as one large exhibit that
3 includes starting with the CFO's letter, then you
4 get down below that and we see the documents that
5 I had mentioned that Accounting had provided to
6 the audit committee for review. And then after
7 that there is the letter that was issued -- I'm
8 sorry, the email that was sent by you, received
9 back after you made a request and the responses
10 from Ted Waller that includes the different
11 references to all things pertinent to the charter
12 settlement agreement.

13 DR. LYNCH-WALSH: Okay. So I'm going to pull
14 up on my -- yeah, staff response and request for
15 guidance. So the response, does anyone have --
16 do you guys want to do the response from staff or
17 the guidance from the state first? I can go
18 either way.

19 So what we got back, we had asked for an
20 explanation from staff, I guess, I'll go in
21 chronological order, on what they were doing and
22 why. And the response that we received, and I
23 have it up on my screen, if BECON could share my
24 screen, is -- I found to be rather generic.
25 Because it kind of sounded like we were quoting

1 from -- from an audit -- you know, from GASB or
2 something, hypothetically. Timing of the
3 recognition, government accounting often follows
4 the modified accrual basis which recognizes
5 revenues when they're measurable and available
6 and expenditures when they are incurred. If the
7 settlement liability is not due or payable within
8 the current fiscal year it may not meet -- so I
9 don't know where within the current fiscal year
10 is coming from, it may not meet the criteria for
11 recognition in the current period. The
12 obligation contractually is to be paid in the
13 next fiscal year.

14 To be clear on the timing, this was -- it was
15 clear in March of 2024 that this amount was to be
16 paid. And only because the district claimed that
17 it didn't have the funds did it then become a
18 payment plan arrangement. But the intent from
19 the state was to have them pay it upon receipt of
20 the letter from the Commissioner of Education in
21 March because it pertained to a referendum that
22 had occurred in the past. So that was as of
23 March 2024.

24 They agreed to paying it, settled for most
25 of -- with most of the charter schools and the

1 amount was known and agreed upon in June of 2024.
2 Only the payment -- the first payment was made, I
3 think, July 10th of 2024.

4 So I'm going to be looking for an explanation
5 of the timing of recognition. There is the
6 budgetary basis, what's written here, government
7 entities typically operate on a budgetary basis
8 that may not require the recognition of certain
9 liabilities until they are formally appropriated
10 in the next fiscal year's budget. Well, we know
11 that didn't happen because they weren't doing
12 anything about the pending settlement.

13 And let's see, legal and regulatory
14 framework, if the standards allow for deferral
15 until the obligation is formally recognized in
16 the next fiscal year, then it would not be -- it
17 would be acceptable not to record it immediately.

18 All of this is hypothetical. Intent to
19 settle, if there is uncertainty about the timing
20 or amount of the settlement or if the government
21 has not made a formal commitment to settle the
22 obligation it may not be appropriate to recognize
23 the liability until those factors are clear.

24 Although the district agreed to this settlement
25 the intent was not to recognize this obligation

1 until the next fiscal year.

2 I don't think it matters what they want to
3 do, it matters what you're required to do. I
4 don't think that's what the government, what GASB
5 means or what anyone means by intent. When you
6 intend to pay it is not relevant. You settled in
7 fiscal year '24.

8 So I don't even know what to do with this.
9 So then I got a response from the state and
10 there's a lot cited here as far as guidance like
11 GASB 6 is mentioned in here and there are a
12 couple bullet points in there. And then also
13 there's a state law that says that the financial
14 statements are to be prepared in accordance with
15 GAP, which I believe that statute was sent to
16 everybody.

17 So, Ms. Arlotta, as the CPA representing, and
18 I think you're -- are you task assigned as the
19 director currently?

20 MS. ARLOTTA: Currently.

21 DR. LYNCH-WALSH: Okay. So can you explain
22 each of these bullet points as to why this is --
23 we get that it's going in government-wide, but
24 can you kind of summarize the district's position
25 here? Because a lot of this is hypothetical and

1 then you included there's a -- it says, no
2 journal entry necessary, the information below is
3 an entry to report entry on the government-wide
4 financial statements. That's on page 2. Does
5 that mean that -- because this would seem to
6 contradict itself. If there is no journal entry
7 necessary, it says the information provided below
8 is an entry to record entry on the
9 government-wide financial statements. What does
10 that mean?

11 MS. ARLOTTA: So, excuse me, our ACFR is, we
12 have an Excel, which is our ACFR template, which
13 the forms are created in and then saved on PBS
14 and that's how we actually like format the ACFR.
15 So we have conversion entries, a number of them,
16 that numbers are added in and they flow into the
17 different sections on the financial statements.
18 So we had to add the entry that I gave you a snip
19 of into the Excel for those to flow into the
20 financial statements, the statement of activities
21 and statement of net position. It's not a
22 journal entry into SAP.

23 DR. LYNCH-WALSH: Okay. It would have been
24 helpful, and I think I requested and have
25 requested over and over, if we're getting

1 numbers, as the audit committee, that we get the
2 Excel version.

3 MS. ARLOTTA: Well, you would have gotten the
4 whole ACFR template then. It wasn't what we
5 really needed here. We needed to show exactly
6 how it was being entered.

7 DR. LYNCH-WALSH: Right. But that would have
8 shown this; correct? This would have been part
9 of if we got it out from Excel directly?

10 MS. ARLOTTA: You probably wouldn't even have
11 known where to find it, so --

12 DR. LYNCH-WALSH: I think we can manage.

13 MS. ARLOTTA: So we are showing you what
14 exactly pertained to the subject.

15 DR. LYNCH-WALSH: Right. I think we could
16 manage. This is the audit committee; right? So
17 I think we can manage to find some account
18 numbers. Especially if you tell us which ones
19 we're looking for.

20 What is Charter School Referendum Settlement
21 Special Item? What does that mean?

22 MS. ARLOTTA: So that's the expense being
23 recognized on the statement of activities.

24 DR. LYNCH-WALSH: But why is it being called
25 "special item"?

1 MS. ARLOTTA: Because that's what we were
2 guided by -- by auditor general to call it. It
3 has been called that on previous audits for the
4 same reason.

5 DR. LYNCH-WALSH: So -- okay. Which -- can
6 you be precise about when you say the "auditor
7 general"?

8 MS. ARLOTTA: Well, we're currently being
9 audited by the auditor general this year and
10 there are staff on premises that we have had
11 several meetings about with the treatment of this
12 and this is how they guided us to do this.

13 DR. LYNCH-WALSH: The staff that's here?

14 MS. ARLOTTA: Mm-hmm.

15 DR. LYNCH-WALSH: Okay. The local staff?

16 MS. ARLOTTA: Correct.

17 DR. LYNCH-WALSH: Okay. The reason I ask
18 that is in the response from the state it says,
19 while Section 11.45 Florida Statutes authorizes
20 the auditor general to perform audits of district
21 school boards, the auditor general has no
22 authority to provide legal opinions or opine on
23 the operations of a governmental entity outside
24 of an audit engagement. In addition, since the
25 auditor general cannot be a participant in the

1 internal control structure of an audit team, we
2 must refrain from providing journal entries that
3 we would subsequently audit. Notwithstanding, we
4 can provide accounting guidance that may be
5 helpful.

6 Because what we were told prior is that they
7 had guided you guys to make all of these
8 decisions even though they're auditing you. And
9 this is coming from the state level. So that's a
10 little confusing to me, because it would seem to
11 contradict.

12 I'm at the point where they're going to do
13 what they want to do. It's clear from prior
14 meetings that the entire point of how they are
15 going about recording this was so that the fund
16 balance would not dip below the 3 percent
17 threshold. On next week's agenda, however, there
18 are budget reports and there is a fund balance
19 that's negative. Can you speak to that?

20 MS. ARLOTTA: No, I can't. The CFO has been
21 involved in creating those financials. I have
22 not been involved in those.

23 DR. LYNCH-WALSH: Okay. Thank you for that.

24 So I don't have -- it's been documented, from
25 what I've read from the state, I think -- my next

1 move would be to just give the state everything
2 in addition to what they're reporting, give them,
3 you know, sort of the background. Because it's
4 clear that there is a motivation for why they're
5 doing it, and I think they keep looking for a
6 loophole. And if the state only has one
7 perspective, they may go, oh, okay. But I'm
8 having trouble getting past fund liabilities that
9 are normally expected to be liquidated with
10 expendable available financial resources.

11 Because we've seen documents that speak to a
12 referendum, we've seen work papers that clearly
13 indicate that there was money being set aside to
14 make this payment, because it all matches up, and
15 they knew that they were going to pay it within
16 10 days of the next year. So I'm not
17 understanding how the current portion at a
18 minimum would not have made it into a fund --
19 into a fund liability and not on government-wide
20 where it won't impact the fund balance, but --

21 MR. RHODES: Madam Chair?

22 DR. LYNCH-WALSH: Yes.

23 MR. RHODES: Staff has asked me to see if
24 they can address some of the comments that you
25 made and share some other information.

1 DR. LYNCH-WALSH: Which staff?

2 MR. RHODES: Omar.

3 DR. LYNCH-WALSH: Are you a CPA?

4 MR. SHIM: No.

5 DR. LYNCH-WALSH: Do you do the financial
6 reporting?

7 MR. SHIM: No.

8 DR. LYNCH-WALSH: Okay. Then I'm -- what
9 would you like to add?

10 MR. SHIM: You asked about budget reports.

11 DR. LYNCH-WALSH: For next week.

12 MR. SHIM: Well, then we can address them
13 then. Thank you.

14 DR. LYNCH-WALSH: Well, no, I just want to
15 make sure we're all clear on the item. Because
16 there is an item on next week's agenda, if I'm
17 not mistaken, where it says the fund balance is
18 negative.

19 MR. SHIM: Well, that's what it looks like.
20 Those things can be addressed when you go to the
21 meeting.

22 But I just wanted to say that these reports
23 have been reformatted from what we had been
24 producing in the past to reflect the CFOs, you
25 know, wanted to show a new perspective on the

1 budget and on the actual actuals, how they go
2 against the budget in the report. So you'll see
3 that in the upcoming meetings and those questions
4 that you have can be addressed at the meeting
5 when they come up.

6 DR. LYNCH-WALSH: Oh, you're assuming I'm
7 going to those? I'm not. Other than doing my
8 report, I'm not sitting there all day.

9 So we'll just put this on our next agenda
10 once she gives the explanation for that.

11 So does anyone else have any questions;
12 comments; or concerns? Because we do have other
13 things that have occurred that we need to talk
14 about, not the least of which is they're going to
15 try to water down the director of accounting and
16 financial reporting job description.

17 MR. DE MEO: So, for the record, based on the
18 information provided, and a little bit of
19 research of my own speaking with this learned
20 individual, I don't see the basis, the support
21 for reporting the short-term portion outside of a
22 fund -- one of the funds and into the
23 government-wide financial statements. It seems
24 clear here the guidance, to me, that a claim that
25 was incurred prior to the end of the fiscal year

1 for which the amount is known should be recorded
2 as a short-term liability in the appropriate
3 fund, not the government-wide. The long-term
4 portion, okay, maybe that should be in the
5 government-wide. But I still, for my own
6 edification, have not received an explanation as
7 to why that recording has not occurred, one, and,
8 two, the support for the recording of the
9 liability as it is presented in the statements
10 provided by, I presume, the chief financial
11 officer.

12 Also, I don't understand why the interest,
13 which can easily be calculated, was not accrued.

14 So I don't know how this is going to be
15 resolved. I guess we're going to get an audit
16 from our external auditors and it will be
17 reflected in there.

18 DR. LYNCH-WALSH: And the state, because the
19 state is also -- the auditor general is also
20 auditing the same. And that's at that point I
21 plan on sending every issue we've had to the
22 state so that they have that as they are
23 considering what they're doing.

24 MR. DE MEO: And the trouble with this is is
25 that, if there are two acceptable positions or

1 ways to record this, that's one thing, and we
2 should be able to explain that. But absent any
3 cogent explanation it could be viewed as
4 obfuscation, and that's not a good thing with
5 financial statements.

6 So one thing we might consider is the
7 inspector general of Broward County. I don't
8 know if they have the capability or the
9 willingness, but perhaps we could refer this to
10 them and they could weigh in. Since they don't
11 audit us they wouldn't be auditing their own
12 recommendations.

13 DR. LYNCH-WALSH: True. I guess, would this
14 fall under the purview of the Broward County OIG?

15 MR. RHODES: They do have an audit function
16 and they would be providing their full slate of
17 services to us as they do under their current
18 purview.

19 Just you one other thing I wanted to mention,
20 I was notified that Mary had her hand up again.

21 DR. LYNCH-WALSH: Oh, okay. Yeah, I agree, I
22 can't get past -- it isn't making any sense to
23 me, but I've resolved that that is what they
24 intend to do and I'm not sure if the MSL audit is
25 going to have an issue because they basically

1 came in here and said they were all on the same
2 page. I think it will -- what happens when it
3 presumably gets reviewed at the state level,
4 because I think that person is responsible for
5 these audits, that's where what they did versus
6 our concerns might come into play.

7 MR. DE MEO: If they explain -- if they take
8 the position that it's not material --

9 DR. LYNCH-WALSH: Well, there's that.

10 MR. DE MEO: -- from a qualification
11 standpoint, that may be true, but claims and
12 settlements, typically, are -- have a different
13 weight in terms of determining whether it's
14 material or not. And the weight given to it is,
15 is this important to the reader of the financial
16 statements? And in this case a settlement of
17 that magnitude, though the current portion might
18 not be material for financial statement
19 presentation purposes, I -- I, in my opinion,
20 believe that it is material because it does
21 reflect on management's positions and use of
22 funds and how they view certain bond issues.

23 So I don't know if it's worth going to
24 Broward County Inspector General or not.

25 DR. LYNCH-WALSH: All we can do is try. We

1 were talking about Barry Manilow before the
2 meeting, that one song, One Voice, all we can do
3 is sing.

4 MS. FERTIG: Can I weigh in on that,
5 Nathalie?

6 DR. LYNCH-WALSH: Yes.

7 MS. FERTIG: I believe that we're getting to
8 a point where we have advised the board of our
9 concerns. Our minutes, if you read our minutes,
10 all of the information is there. But I don't
11 believe as a committee that we -- that it's
12 appropriate for us as a committee to go to the
13 inspector general. Obviously, any member can do
14 what they want to do. But I believe our
15 responsibility is to advise the board, and I
16 think we have, about any concerns we might have.
17 And they have access to our minutes and all of
18 our backup information and I know our auditors
19 are also advising them and we have people from
20 the CFO's office here.

21 So I just would, respectfully, request that
22 we provide the information that we've received
23 and they're going to reach their own conclusions.
24 What the auditor general or any other body does,
25 they're going to do in the normal course anyways.

1 I just don't think it's appropriate for us to be
2 a reporting body outside of going to the board
3 with recommendations.

4 MR. GOROKHOVSKY: Madam Chair?

5 DR. LYNCH-WALSH: Yes.

6 MR. GOROKHOVSKY: I would just suggest that
7 the staff, particularly CPA staff, maybe inform
8 the current CFO regarding GASB interpretation
9 number 6. I think that's what we're getting at.
10 It's highly applicable in this area. It has
11 pretty clear, to me, guidance how this needs to
12 be treated. So I would suggest to do that.

13 I agree with my colleague here, the CFO is
14 the representative of the district when it gets
15 to financial matters. Whatever decision she
16 makes, that's her prerogative and they will do
17 that. That's the district's responsibility.
18 Whether -- when an item comes to the committee
19 for my approval, as one audit committee member, I
20 think I said it before, if it's not in compliance
21 with generally accepted accounting principals I
22 simply wouldn't be able to support it. But the
23 district and the CFO will decide what they will
24 do with this. And assuming that the external
25 auditor is in agreement to it and the AG doesn't

1 have any issue with it, then that's basically how
2 it's resolved.

3 MS. ARLOTTA: May I respond to that, please?

4 DR. LYNCH-WALSH: Sure.

5 MS. ARLOTTA: I assume that I am the CPA
6 staff that you're referring to and I just want to
7 say that I have done my due diligence over and
8 over again. I have had meetings, we have two
9 sets of auditors here this year, independent of
10 each other, and one was the auditor general
11 representing the state.

12 So it is not like we are preparing these
13 financial statements as we personally wish. We
14 have gotten confirmation from several meetings
15 from two independent auditors on how to properly
16 prepare this. So, I mean --

17 MR. GOROKHOVSKY: I don't think I was
18 referring in any way that you did something
19 wrong.

20 MS. ARLOTTA: Okay. Well, I just want to say
21 that I have totally done my due diligence and I
22 am going along with how I have been guided.
23 Thank you.

24 DR. LYNCH-WALSH: Okay. Duly noted.

25 The issue is this is the audit committee and

1 you have multiple members with concerns. And
2 sometimes it's all in how you present something.
3 And because the district pays our external
4 auditors, they, in theory, are independent, but,
5 in fact, cannot be because they are paid. So
6 that's something to consider there.

7 And we're not present for the conversations
8 with the staff from the auditor general's office,
9 so we're not privy to how much documentation
10 they've been given so that they're aware of the
11 entire situation.

12 So, anyway --

13 MR. DE MEO: Madam Chair?

14 DR. LYNCH-WALSH: Yes.

15 MS. FERTIG: I would just like to add to what
16 Oleg just said. I don't think -- I don't want to
17 be sitting here saying anything and criticizing
18 the staff. We have been provided a lot of
19 information from a variety of sources. We've
20 made recommendations. I think we've talked this
21 to death at this point. And I certainly -- I
22 certainly don't -- I mean, they're having the
23 conversations with the auditor general staff.
24 We're not going to be in those. We're going to
25 rely on the reports.

1 MR. DE MEO: Yeah, I was just going to add,
2 based on, is it Ms. Arlotta?

3 MS. ARLOTTA: Yes.

4 MR. DE MEO: What Ms. Arlotta had mentioned,
5 that she has done her due diligence, and I -- I
6 think that -- I take that at its face value and I
7 value it. But you did mention that you consulted
8 with both the external independent auditors and
9 the auditor general. And I think in the past
10 this committee has asked for the guidance that
11 you were provided. And I'm not sure, do we have
12 that?

13 DR. LYNCH-WALSH: No.

14 MR. DE MEO: Yeah, and I think that would
15 have cleared this up right from the beginning.
16 So, it's hard for us, as Mary points out, from
17 our viewpoint and not being part of management,
18 we shouldn't be making those decisions either.
19 That's not for us. We just want to have the
20 benefit of the information, that, for example,
21 you relied on to come up with that conclusion. I
22 think at this point though, we're going to have
23 two independent bodies weigh in on this and, you
24 know, we -- we can find out more later, I think.

25 DR. LYNCH-WALSH: Right.

1 MR. GOROKHOVSKY: And, really, the auditor
2 general made it clear, as you stated, Madam
3 Chair, that they will not provide an opinion or
4 they will not give any recommendation on the
5 material they're auditing themselves. So that
6 was clearly disputed by them.

7 DR. LYNCH-WALSH: Right. And to Mr. De Meo's
8 point, the guidance that we got that was very
9 specific and pointed to specific sections of
10 GASB, we did not get that same level of clarity
11 in the management response, which is what we were
12 looking for so that we could understand why staff
13 was doing what it was doing. So we'll wait.

14 All right. So that is item number 11. We
15 are done with that.

16 We deferred 12 to the next meeting.

17 Number 13 we mentioned the OIG. Mr. Rhodes,
18 just very, very briefly, when are they going to
19 go live?

20 MR. RHODES: Yesterday I received a copy of
21 the fully executed contract from general
22 counsel's office and my understanding is that at
23 the February 11th workshop a representative from
24 legal staff of the OIG will be in this room to
25 give a presentation to the board and my

1 understanding is that they are ready to mobilize
2 as soon as they can get through those -- those
3 steps.

4 DR. LYNCH-WALSH: So do they have a tentative
5 go-live date?

6 MR. RHODES: The way that I understood it was
7 just after the February 11th presentation. In
8 the meanwhile, they're still trying to work out
9 some of the details of the payment -- the payment
10 process for their services.

11 MS. LYNCH-WALSH: Okay. All right. So I
12 guess not really; we don't have a --

13 MR. RHODES: I don't have a fixed date.

14 MR. DE MEO: A quick comment?

15 DR. LYNCH-WALSH: Yeah.

16 MR. DE MEO: So that contract, I think you
17 provided it in our packet, at least it's on-line,
18 it shows that the inspector general plans
19 actually presented that they are going to have
20 about seven -- or six or seven full-time
21 equivalents dedicated to this audit. In total
22 they list about 10 or 11 people. So I would ask,
23 you know, how -- how does that mesh with what
24 we're doing, and if there are any duplicate --
25 duplicative efforts, maybe we could eliminate

1 them, maybe we could save some money. If they're
2 going to go ahead and spend that money and we're
3 going to pay them, maybe they can do some things
4 that you would otherwise be doing and we could
5 save some time and money. I'm not sure how
6 practicable that is, but it might be something
7 for you to consider.

8 MR. RHODES: To that point I'm going to dig
9 back into the contract. At the time that I was
10 really looking at it, originally, it was all
11 still conceptual. It hadn't been approved by all
12 the parties. But the thing that I think that
13 they're looking at is providing us with their
14 overall investigative and audit services, when
15 possibly needed, to use their subpoena powers,
16 which is the thing over and above what we have,
17 as well as a complete independence of those at
18 the board level, that, if needed, that type of
19 investigation could happen as well.

20 So I hear what you're saying, but I don't
21 think that they would come in to be a resource
22 multiplier for our department.

23 DR. LYNCH-WALSH: I just want to, if I can
24 bring it up on screen, what's been put on-line as
25 far as the staffing, this seems like it's still

1 the preliminary list where they have one FTE for
2 investigations manager, one for special agent,
3 one for senior auditor, the inspector general,
4 themselves -- general counsel, deputy inspector
5 general. Did this change because I could have
6 sworn -- oh, the inspector general point 25.

7 So I concur with Mr. De Meo, but also in
8 looking at this I'm kind of looking at it from
9 the flip side, where if they're just opening a
10 shop, unless they know this place to have far
11 more issues than even we do, why -- you know, are
12 they overstaffing? You know, are they in theory
13 kind of planning to be overstaffed initially?

14 MR. RHODES: I don't think they know exactly
15 how they're going to staff. I think that this
16 was their best estimate at the time that they put
17 together their -- their ILA. And so for that
18 reason I don't know. But I'm glad you pulled
19 that up because we saw three full-time FTEs and
20 the others are support staff that are going to be
21 participating primarily I think from an
22 administrative standpoint more so than
23 operational. But we'll find that out as we go
24 along, but we do what was also clarified since
25 we're doing a partial year with them, it's 640 or

1 \$670,000 for the first portion that they're
2 doing, because their fiscal year goes through
3 October, but their actual annual cost to the
4 district has now been determined to be at \$1.3
5 million per year. So, to be seen, and we'll
6 start to figure out how this is going to work.
7 But, like I said, I think that their purview is
8 going to be a good bit different than from this
9 department's purview is.

10 DR. LYNCH-WALSH: Okay. So we'll have even
11 more information next time. It should be
12 fairly -- when did you say they're going 2/11?
13 And we meet next on 2/13, so should know more
14 then.

15 MR. RHODES: We have a hand up.

16 DR. LYNCH-WALSH: Oh, sorry, Mr. Naylor?

17 MR. NAYLOR: A question, on Exhibit A it
18 talks about the exclusions of what's not covered.
19 It doesn't -- it mentioned School Advisory Forum.

20 DR. LYNCH-WALSH: Oh, can we pull that back
21 up, BECON? What page are you on again?

22 MR. NAYLOR: Page 14.

23 DR. LYNCH-WALSH: Oh, 14. Got it.

24 MR. NAYLOR: It doesn't mention anything
25 about district advisory or area advisories.

1 DR. LYNCH-WALSH: They are not excluded. And
2 refresh my memory --

3 MR. NAYLOR: But why would SAF be excluded
4 then?

5 DR. LYNCH-WALSH: So the SAC it cannot by
6 definition be excluded.

7 MR. NAYLOR: No, that's SAC, SAF, School
8 Advisory Forum.

9 DR. LYNCH-WALSH: Mr. Rhodes, do you remember
10 that whole conversation because I -- I fought
11 before this thing turned into, at the county
12 commission level, we tried to get this put back
13 in.

14 MR. RHODES: I -- I can only tell you that I
15 was not present during the meetings when they
16 were hammering this stuff out, but I did call and
17 speak with the inspector general herself and I
18 said, you know, because I was asked by a board
19 member to follow up on this and I provided them
20 with an analysis on that, an analysis that I
21 could certainly share with the audit committee.
22 But the idea is, the items that were identified
23 as being excluded, when I talked to Ms. Breece
24 about this, she felt that they didn't have a
25 concern about whether or not they would have

1 access to investigate these groups that are
2 listed as excluded if there is allegations of
3 fraud or some kind of violation of law, that they
4 would still have the ability to use the full
5 force of their office if they had good cause and
6 they could use their subpoena power for the same.
7 Or the district could also refer to the State
8 Attorney's Office. But she wasn't interested at
9 that time in revisiting, trying to get these
10 exclusions bifurcated to determine what could go
11 into the inclusion list or what would remain in
12 the exclusion list. So, again, I wasn't there to
13 know the actual conversation that was had, how
14 that exclusion list got put together, but I did
15 do an analysis, and, again, I'll follow up with
16 you guys and provide that for you.

17 MS. CARTER-LYNCH: Madam Chair.

18 DR. LYNCH-WALSH: Yes.

19 MS. CARTER-LYNCH: I have to go at 12:30.

20 DR. LYNCH-WALSH: You have to go at 12:30?
21 Okay. You, too? Okay. And at that point we'll
22 lose quorum, so there's one other thing, item 14,
23 so this was more of an FYI. Are you good, Lew?

24 MR. NAYLOR: Yes.

25 DR. LYNCH-WALSH: And Mary doesn't have her

1 hand up or -- yes or no?

2 MR. RHODES: She's good.

3 DR. LYNCH-WALSH: Okay. All right.

4 So let me move on to 14 real quick since I
5 have eight minutes. In your packet you should
6 have gotten -- whoops, not Copilot. And we're
7 going to focus, I'm trying to do it timely, but,
8 basically, for those of us that have been here a
9 while, we got the board to agree when we had a
10 motion to do an audit of HR Internal Controls.
11 The board agreed. It made it into the audit
12 plan. The prior chief auditor did a preliminary
13 scope and we looked at it on Teams, gave
14 feedback, he came back with an updated scope, and
15 then we started having transitions, so then we --
16 Carr Riggs Ingram did a proposed scope and I
17 looked at it and I said, but, this doesn't
18 follow, it needs to follow what the board is
19 required to do per Florida Statute 1001.42 Number
20 5, Personnel, which identifies specific areas of
21 school board responsibility. So those specific
22 areas that they are responsible for -- hold on,
23 are these areas, which is to designate positions
24 to be filled, prescribe qualifications for those
25 positions, and provide for the appointment

1 compensation, promotion, suspension and dismissal
2 of employees. I am concerned that an audit of
3 the HR processes, of the internal controls over
4 HR will not capture all the weaknesses and the
5 issues that we've seen over the years if it does
6 not tie back to specifically what the board is
7 responsible for overseeing. And case in point,
8 next week the job description, and if we scroll
9 down -- so what I did is, I confess, I had
10 Copilot, I prompted Copilot and said what are
11 some of the processes that tie back to what the
12 board's responsible for, and then I tried to map
13 the areas that Carr Riggs in their proposed scope
14 identified. And Copilot actually did pretty
15 good. So at a minimum I would expect that
16 everything that they identified centered around,
17 number one, designate positions to be filled,
18 number two, prescribe qualifications for those
19 positions, number three, appointment of
20 employees, number four, compensation, number
21 five, promotion, number six, suspension, number
22 7, dismissal. Those are all the items that are
23 listed in the state law.

24 So next week we're going to see one of the
25 risks involved in number two when you don't

1 specify the degree or certification needed in a
2 job description, you can end up hiring
3 unqualified candidates with skill gaps. So next
4 week's item, which is H6, staff is recommending
5 the school board remove the CPA requirement in a
6 job description that lacks accounting as a
7 specific degree requirement for a position that
8 specifically requires compliance with GASB and
9 GAP in its first essential performance
10 responsibility. So I included the executive
11 summary and the job description as links and you
12 were also sent, I think, those. But just to
13 crack those open real quick for H6 to demonstrate
14 what I'm saying, because I'd like to make a
15 motion that the scope of work for the audit
16 includes the areas that the board is responsible
17 for in Florida Statute 1001.42 number 5, but
18 let's just go to item H6 for next week so that
19 you can see -- I think you were sent a copy of
20 the job description. Let's see.

21 MS. CARTER-LYNCH: Yeah, we were.

22 DR. LYNCH-WALSH: Because, of course, this
23 speaks -- and, remember, it's not a requirement
24 for the CFO. This is the person, the Director of
25 Accounting and Financial Reporting. What staff

1 is saying is the reason for what they're doing to
2 revise this is they want to make recommendations
3 to the job description to better align the
4 qualifications of the position based upon the
5 expected scope of work being performed
6 district-wide and broaden the pool of candidates.
7 Okey-dokey.

8 But, in reality -- let me pull up the actual
9 job description. In reality they're taking out
10 the CPA requirement? And think about if you have
11 a CPA what that would imply as far as your
12 qualifications and experience. They are
13 proposing to take out, under minimum
14 qualifications, notice it just says an earned
15 bachelor's degree from an accredited institution,
16 which that previously was not as concerning,
17 because a certificate in public accounting, CPA
18 in the State of Florida being required would
19 mitigate the chance of you getting somebody with
20 a degree in underwater basket weaving, or
21 education, or anything that has nothing to do
22 with the task at hand. So that was not a
23 problem. They're also -- they're putting it into
24 preferred. And then notice that it doesn't --
25 the experience in public accounting, financial

1 reporting, auditing or governmental financial
2 accounting preferred, also probably wasn't as big
3 a problem when you required a CPA, because what
4 is a CPA going to be doing? That should be a
5 minimum. And they need to specify an accounting
6 degree if you're going to take out the CPA.

7 The first bullet as far as what this job is
8 responsible for, ensure the district remains in
9 compliance with external legal requirements and
10 internal policies by remaining current with
11 Florida Department of Education regulations, GASB
12 -- GASB and generally accepted accounting
13 principles, identifying opportunities for
14 improvement or additions to school board policy,
15 standard practice bulletins and/or procedure
16 changes applicable -- I can't even talk anymore
17 -- applicable to accounting and reporting
18 procedures and developing recommendations
19 relating changes to existing accounting and
20 reporting guidelines and procedures.

21 How are you going to take out the very things
22 out of a job description that would make you
23 competent enough to do that first bullet? But
24 that's what they're proposing next week.

25 MR. NAYLOR: What is your plan for this? Do

1 we need to vote on something because we have two
2 people who are leaving.

3 DR. LYNCH-WALSH: If -- well, is anyone else
4 concerned that they're taking out the CPA
5 requirement on specifying accounting or finance
6 and experience in public accounting financial
7 reporting, auditing or governmental financial
8 accounting preferred? Would we suggest leaving
9 the CPA in?

10 MR. NAYLOR: No, I think if you move the
11 requiring accounting degree and experience --

12 DR. LYNCH-WALSH: Up to minimum?

13 MR. NAYLOR: Yeah.

14 DR. LYNCH-WALSH: And then not have CPA?

15 MR. GOROKHOVSKY: No, I have done this for
16 some time. So what I can tell you is, it's very
17 imperative. I mean, a lot of questions that we'd
18 have to seek the guidance from the auditor
19 general's office would have been answered if we
20 had a qualified person who is knowledgeable in
21 accounting. There's a certain level that CPAs
22 bring to the table. I mean, I always noticed
23 that the person that is a CPA could sit in front
24 of the board and say whatever he or she wants to
25 say. But if they are licensed would be

1 restricted to stick to the codes and to the
2 edits. So I think it's imperative it stays. I'm
3 not sure what action we can take.

4 DR. LYNCH-WALSH: We can pass a motion that
5 gets transmitted to the board. That's all we can
6 do, we can't -- and you can talk to your
7 appointing board member.

8 MR. GOROKHOVSKY: That's true as well.

9 DR. LYNCH-WALSH: So -- but real quick, since
10 it's now 12:30 and I just wanted to really
11 quickly get an update on the Chief Auditor
12 Evaluation Tool from Mr. Rhodes, because that
13 also occurred on Tuesday.

14 So we have a motion to retain the CPA
15 requirement in minimum qualifications?

16 MR. GOROKHOVSKY: So moved.

17 MR. NAYLOR: Second.

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

20 (No response.)

21 DR. LYNCH-WALSH: Hearing none, retain the
22 CPA requirement in the Director of Accounting and
23 Financial Reporting job description. All in
24 favor?

25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: Okay. Thank you very much.

4 Mr. Rhodes, they're going, we're one minute past
5 when they said they had to go. The highlight as
6 far as it relates to this committee for your
7 evaluation, what was the thing that --

8 MR. RHODES: So I had to come up with three
9 objectives that would represent 25 percent of my
10 evaluation. The remainder of my evaluation was
11 put together by the HR group that is responsible
12 for evaluations. In fact, they worked with me on
13 developing the three objectives that I did. One
14 of them I wanted to bring to them was a -- it was
15 ultimately going to be a survey tool that
16 would -- since this is a big part of my job,
17 working with the audit committee, to get the
18 audit committee's overall feedback on my value
19 and my ability to do this job. I thought that
20 that sounded important at the time that I was
21 putting it together, but when the board discussed
22 it they identified that they felt that that was
23 not a strong enough objective and that it was --
24 if it was going to do anything it would have to
25 include more than just the audit committee and it

1 was recommended that it might even include the
2 principals for their survey of this as well. And
3 I was trying to ultimately explain that this is
4 where I spend the time together with the direct
5 appointees of the nine of them and others as well
6 as provide follow-up and information.

7 DR. LYNCH-WALSH: Well, everything that you
8 do culminates in an audit report that comes
9 through here. So, in a nutshell, the board did
10 not support having audit committee input?

11 MR. RHODES: No, no, they didn't. And so
12 there were two other objectives, one is, per
13 contract I'm required to have a succession plan,
14 so I put one of the objectives together to
15 develop a succession plan. And then the third
16 one was to continue to learn about and train my
17 staff on the use of AI to improve efficiencies
18 and thoughtfully implement that as well as take a
19 look at how the district's been using it for
20 policy purposes.

21 DR. LYNCH-WALSH: Okay. Well, thank you.

22 So, yeah, I hate to end it on that note,
23 agenda planning, we probably need -- I hate to
24 ask you for a special meeting, but we'll be in
25 touch so that we can tackle those policies and

1 the ACFR should be coming at the next meeting,
2 I'm thinking?

3 MR. RHODES: That's my understanding.

4 DR. LYNCH-WALSH: Okay. All we can do from
5 now until the end of the year is do our job that
6 we agreed to do. Thank you all very much.

7 MR. NAYLOR: Motion to adjourn.

8 DR. LYNCH-WALSH: Okay. So moved. I think
9 we just lost quorum, but we're adjourned as of
10 12:33.

11 MS. CARTER-LYNCH: You don't need a motion to
12 adjourn.

13 DR. LYNCH-WALSH: What?

14 MS. CARTER-LYNCH: You don't have to motion
15 to adjourn.

16 DR. LYNCH-WALSH: Especially when you no
17 longer have quorum. We're adjourned at 12:33.
18 Thank you guys.

19 (Meeting was concluded at 12:33 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 27th day of January, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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